

Accounting 5380 – On-Line
The University of Texas at Arlington
Department of Accounting
Professor: Richard S. Mark
richmark@uta.edu

Overview

This syllabus is intended as a guidepost for our activities during the semester. It is not and does not fit any of the legal requirements necessary to any form of contract.

Ethical judgment is a foundation of the accounting profession. In our professional lives, ethical decisions are pervasive and inescapable. Accountants in this new century are going to be scrutinized closely by the investing public to see if we can earn their trust when issuing financial statement information. As such, we must earn both the perception and the reality of having achieved core values necessary to perform quality professional services.

But trust can only be earned through actions that demonstrate high ethical standards. Ethics themselves come in many flavors. For instance, accountants have written Codes of Professional Conduct that represent sets of external minimums to be able to practice as accountants. As external criteria, they carry with them penalties (loss of license or censure) for violation. Separately, we are subject to our individual ethical standards that we carry with us throughout our career and our lives.

We have to be able to recognize the ethical dilemmas that we will encounter and then have adequate tools to both evaluate and then address those dilemmas as well as the consequences of our choices to ourselves and other interested groups. This course is intended to provide the foundation to be used in making our ethical choices throughout a professional career. As such, it will introduce you to the concepts of behavioral ethics, ethical reasoning, Codes of Professional Conduct (e.g., integrity, objectivity, independence, professionalism), cultural implications to ethical decisions, corporate governance, fraud and other core values.

Course Objectives

At the end of this course, students should:

- (1) have a knowledge of the various applicable Codes of Professional Conduct for accountants in their chosen field and practicing area(s);
- (2) be able to demonstrate a knowledge of the impact of an accountant's ethical behavior on the economy and financial markets; and
- (3) be able to exhibit an ability to assess ethical issues within factual situations, examine the potential impact of their ethical decisions to the results of the particular circumstances;
- (4) be able to effectively and professionally communicate in writing the results of their ethical assessments.

Text

Managing Business Ethics (6th Edition), by Linda K Trevño and Katherine A Nelson.

Instructional Method(s) and Weeks

- This course is 100% on-line using the UTA Blackboard platform. Students will access all course materials (except the textbook), assignments, student-instructor and student-student communication, activities, exams, and resource links via the course website on Blackboard. On-line learning requires you to be self-disciplined. Be sure you understand and are prepared to comply with all required class assignments and deadlines. Dates and associated responsibilities (readings and assignments) are provided through the Syllabus that contains a detailed schedule for this course.
- **Weeks:** For our purposes, a week's assignments will be considered to run from 12:01 a.m. Monday through 11:59 p.m. Sunday at midnight. Because of the semester start dates, the first week will run from **August 24 to September 3**.

Some Considerations for You

- ✓ WHEN YOU (OR SOMEONE WHO CARES ABOUT YOU) PAID FOR THIS COURSE, THEY/YOU JUST MADE AN INVESTMENT IN YOURSELF/YOU. ASK ONE QUESTION – IF YOU OFFERED SOMEONE A CHANCE TO INVEST IN YOU BASED ON YOUR TIME, EFFORT AND PERFORMANCE IN THIS COURSE, WOULD YOU MAKE A GOOD INVESTMENT?

Academic Integrity, Participation, Professionalism and Attendance

Academic dishonesty of any sort is unacceptable, particularly in an ethics course. This includes, but is not limited to, plagiarism (copying other's work as you own without appropriate citations) and copying others material during any of the relevant activities.

UT Arlington faculty members may employ the Honor Code as they see fit in their courses, including (but not limited to) having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System Regents' Rule 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University.

Assignments

- **Group Activity/Project:** Group projects will form a portion of your grade in this class. The projects will combine research with some written communication skills. Each group will upload **a link** to the results of their research into Blackboard through the discussion boards. Each group's grade will be based on how well the link and related explanation follow the assignment. Rubrics for this group presentation are provided at the end of this syllabus as well as being available on Blackboard.
- **Written Assignment:** There is one written assignment at the beginning of the semester that will be graded based on the written communication rubric available on Blackboard.
- **Reading Quizzes:** The readings quizzes will assess how well you've read and understood the assignments for each week. The quizzes may be a mixture of multiple choice, true/false, short answer and essay, depending on the readings and the other assignments. Each quiz will be based on 100 points. The quiz solutions will be accessible through Adaptive Release review only after you have certified that you have reviewed the relevant reading material Blackboard and the due date for the quiz has passed.

Group Activity Options

Group Activity (assigned throughout the semester): Early in the semester, I will divide you into groups. You'll keep these groups throughout the semester. There will be at least 2 to 3 group assignments throughout the semester that will require an uploaded group link and explanation. The groups should upload their link together with related explanation to Blackboard to be made available to their fellow students (e.g., your audience).

The group projects are designed to help you develop team-oriented inter-personal as well as written presentation skills. As such, all group members are expected to participate fully in the preparation for as well as presentation of the group field study.

Missed Assignments

Any unexcused absence from an assignment or presentation will be put into my grade book as a zero (0). If you can't be available at the schedule time for a quiz/assignment/presentation because of medical or severe family emergencies, please let me know about those events as early as possible **before the relevant exam/assignment/presentation**. I may ask you give me more written documents or information about your request or situation. I will review those circumstances and discuss my decision with you. UNDOCUMENTED ABSENCES WILL NOT BE ACCEPTED.

A student who misses an examination, work assignment, or other project due to the observance of a religious holy day will be given the opportunity to complete the work missed within 15 days following the due date of the assignment, test, or other project missed. To be eligible for such a make-up, the student must notify me in writing of classes scheduled on dates he or she will be absent to observe a religious holy day. Notification must be made within the first 15 (fifteen) class days through either a written correspondence, personal delivered, acknowledged and dated by me or written correspondence sent certified mail, return receipt requested to me. Failure to follow the rules provided above within the time frames listed will result in the absence being considered unexcused.

Except for religious reasons, **I do not allow you to "make-up" the assignment**. Instead, if you have an acceptable reason for missing, your grade will be based upon a comparison of the total points still available to you through the remaining assignments compared to *your* total available points. For example, if you miss one exam and I accept the justification for such absence, your final grade will then be based upon your total points earned on the exams you complete (the numerator of your grade fraction) compared to the number of points available on the exams you did take (the denominator of your grade fraction)

Grading

Your course grade will be based on the numerical grades consisting of your weekly participation, group uploads, written assignments and quizzes.

Keep in mind that there is a degree of subjectivity built into all of the rubrics which will translate into my evaluation of your participation as well as written materials and group activities.

After reviewing the class averages and taking into account trends in performance and consistency, I will form a judgment as to your mastery of the course subject matter and assign a grade consistent with the standards discussed above. **Keep in mind that there is a degree of subjectivity built into all of the rubrics which will translate into my evaluation of your written assignment, quizzes and group uploads.**

<u>Assignment/Activity</u>	<u>Points</u>	<u>Max Total Points</u>
Group Link Uploads for Research Assignments (3)	100 points for each Research Assignment	300
Readings Quizzes (7)	100 per quiz	700
Writing Assignments (1)	100 per assignment	100
Maximum Total		1,100
Student Feedback Survey (Extra Credit)	Timely completion of the semester's student feedback survey.	50

* Readings Quizzes will be initially graded based on total points available then adjusted to 100 points.

** The group links will be graded on the validity of the link as well as its relationship to the associated topical materials.

*** Submissions after the specified time will not be reviewed and a grade of -0- will be entered for the related assignment.

As a general rule the percentage of points to achieve a certain letter grade will be as follows:

89.5% or more = A; 79.5% - 89.4% = B; 69.5% - 79.4% = C; 59.5% - 69.4% = D; less than 59.5% = F

Feedback on Written Assignment: Within a couple of weeks after you have uploaded your written assignment to Blackboard, I will review the assignment using the written communication rubric and then assign a grade based on the point totals for the particular assignment shown above.

Office and Office Hours

Office: 418 Business Building. E-Mail: richmark@uta.edu. Web Page: **Blackboard**.

General Class Feedback: Class feedback is divided between the various graded components of the class as follows:

- Feedback for quizzes will be provided through the grading process that will provide immediate feedback on assimilation of the readings and other research assignment;
- Feedback for written communication assignments will be provided within 2 weeks of the assignment based on the written communication rubric;
- We will respond to students' concerns or technical difficulties quickly and provide contact information of tech support;

College of Business Drop Policy

Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session (see above). It is the student's responsibility to officially withdraw if they do not plan to attend after registering. Students will not be automatically dropped for non-attendance. Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://www.uta.edu/fao/>).

It is the policy of the University that students who have not paid by the census date and are dropped for non-payment cannot receive a grade for the course in any circumstance. Therefore, a student dropped for non-payment who continues to attend the course will not receive a grade for the course. Emergency loans are available to help students pay tuition and fees. Students can apply for emergency loans by going to the Emergency Tuition Loan Distribution Center at E.H. Hereford University Center (near the southwest entrance).

Grade Grievances and Appeals

Any appeal of a grade in this course must follow the procedures and deadlines for [grade-related grievances](#) as published in the current graduate catalog at <http://web.uta.edu/academicregulations/grades/#undergraduatetext>.

Student Support Services and Writing Lab

- UT Arlington provides a variety of resources and programs designed to help students develop academic skills, deal with personal situations, and better understand concepts and information related to their courses. Resources include tutoring, major-based learning centers, developmental education, advising and mentoring, personal counseling, and federally funded programs.
- For individualized referrals, students may visit the reception desk at University College (Ransom Hall), call the Maverick Resource Hotline at 817-272-6107, send a message to resources@uta.edu, or view the information at www.uta.edu/resources.
- Additional research resources are provided through the library's webpage that can be accessed by students at <http://library.uta.edu/>.

Electronic Communication

UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

I communicate with students using only their MavMail accounts. Please monitor your UTA email account for all course announcements.

Student Feedback Survey

At the end of each term, students enrolled in classes categorized as "lecture," "seminar," or "laboratory" are asked to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback enters the SFS database anonymously and is aggregated with that of other students enrolled in the course. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law; students are strongly urged to participate. For more information, visit <http://www.uta.edu/sfs>.

Technical Requirements to Complete This Course

You will need reliable and frequent access to a computer and to the internet to be able to complete this course. Blackboard supports both PC and Mac as well as most browsers. However, Internet Explorer seems to provide the most consistently reliable access. You may find that both the access and the "look" of the webpage is different on some browser such as Firefox. Once you access the course material on Blackboard, you should also be able to access Blackboard Help on the left-hand menu bar. You can also try to contact the UTA Information Technology support in the library at 817.272.2208.

Disability Accommodations

The University of Texas at Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including the *Americans with Disabilities Act (ADA)*, *The Americans with Disabilities Amendments Act (ADAA)*, and *Section 504 of the Rehabilitation Act*.

All instructors at UT Arlington are required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodation by contacting: **The Office for Students with Disabilities (OSD)** at www.uta.edu/disability

[or calling 817-272-3364](http://www.uta.edu/disability). Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability.

Students seeking accommodation for a disability for this course must provide me with official documentation in the form of a **letter certified** by the Office for Students with Disabilities (OSD), University Hall 102.

Only those students who have officially documented a need for an accommodation will have their request honored. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability or by calling the Office for Students with Disabilities at (817) 272-3364. If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

Counseling and Psychological Services, (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

Non-Discrimination Policy: *The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit uta.edu/eos.*

Title IX Policy: The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.*

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
1 Intro (8/24 to 9/3)	Read <ul style="list-style-type: none"> Syllabus Written summary and objectives of the course Assignment <ul style="list-style-type: none"> In a written upload of no more than 1 page, discuss <ul style="list-style-type: none"> how you would define ethics and whether you believe your generation's ethics are or should be different than other generations (e.g., your generational culture). Summarize one instance in your life that has involved (in your opinion) a generational ethical dilemma and how the dilemma was resolved. Was the resolution satisfactory to you? Did it point out generational differences that you hadn't considered before? 	Develop a basic understanding of personal ethical ideas and philosophy.	Writing Assignment: Each students should prepare a no more than 1 page (double-spaced) paper as identified in the "Activities" section for Week 1. Remember to upload your writing assignment before Sunday, September 3 @ 11:59 pm. Office Hours: I will hold office hours through Collaborate on Blackboard every Tuesday from 4 to 5:20 pm. If any questions or discussions of significance occur, a recording of the events will be made available to everyone. I'll usually e-mail everyone of the available recording.
2 Analyzing Ethical Situations (9/4 to 9/10)	- Read: Forbes: "How Moral is Capitalism?" on Blackboard. - Read: Treveño - * Chapter 1: Pg. 14 (starting at "Can Business Ethics be Taught") to 19 (before "This Book is About..."); 21 (starting at "Why be Ethical") to end. * Chapter 2: Pg. 47 (starting at "The Burning Building") to 59 (before "Practical Preventive Medicine"). * Chapter 3: Pg. 89 ("Thinking About Fact Gathering"). * Chapter 4: Pg. 14-131 (before "Customer Confidence Issues"). Watch <ul style="list-style-type: none"> "Ethics in America" video 	<ul style="list-style-type: none"> Develop a basic understanding of the resources available to rationally assess an ethical situation. Consider and compare personal responses to various "expert" responses to ethical dilemmas. 	Reading Assessment Quiz must be completed before Sunday, Sept. 10 at 11:59 pm.
3 Ethical Philosophies I (9/11 to 9/17)	Read Treveño: * Chapter 2: Pg. 38-47, 59 - end. Review Questions 5, 10 & "Pinto Fire Case". * Chapter 7: Pg. 262 (starting at "Rewards and Discipline") - 282 (before "Responsibility is Diffused..."). * Chapter 9: Pg. 335 (starting at "Ethical Responsibilities") - 344 (before "The Cost of Illegal Conduct"). Read: How (Un)Ethical Are You?	Begin to distinguish between the various ethical philosophies and their interplay with the business environment.	Reading Assessment Quiz must be completed before Sunday, Sept. 17 at 11:59 pm.

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
4 Ethical Philosophies II (9/18 to 9/24)	<p>Review</p> <ul style="list-style-type: none"> Ethical Philosophy Slides available on Blackboard. Ethical Behavior associated with Obedience and Power through <ul style="list-style-type: none"> Video - Milgram Experiment; Video - Stanford Prison Experiment. <p>On-Line: Log on to Blackboard and complete the Forsyth Ethical Position Questionnaire and then review the Ethical Philosophy Slides associated with the various Forsyth ethical attitude</p>	<p>Analyze and apply the ethical philosophies and behaviors discussed in this and last week to personal real life situations.</p> <p>Be able to distinguish and identify how these philosophies and behavior can impact our ethical attitudes and reactions.</p>	<p>Reading Assessment Quiz must be completed before Sunday, Sept. 24 at 11:59 pm</p>
5 On-Line Research (9/25 to 10/1)	<p>On-Line Research.</p> <ul style="list-style-type: none"> I will notify each of you as soon as possible of group assignments and set up group chat rooms. You'll use these groups for the rest of the semester. As a group - find either a news article or a video clip (please remember that this is an ethics class, so don't be violating any copyright or other rights on the download) that illustrates one or more of the ethical philosophies and behaviors that we discussed in the prior weeks. The video clip should be either of a recent news event or from another media event such as a movie (PG-rated or at least less than R for language) and should be no more than 5 minutes long. 	<p>Be able to evaluate, synthesize and apply the various ethical philosophies and behaviors by associating the various ethical behaviors and philosophies to life lessons identified through various media outlets (either news-related or through cinema).</p>	<p>Each Group should research and upload to Blackboard a link to the researched media event or video clip that illustrates one or more of the ethical philosophies and behaviors that we discussed since the start of the semester.</p> <ul style="list-style-type: none"> The link can either be to a video clip or recent media event (PG-rated or at least less than R for language) that is no more than 5 minutes long. If the media clip is longer than 5 minutes, you are welcome post a link to the video or media event and then identify the 5-minute portion of the video that you'd like the class to focus on. So, for instance, you could ask the class to watch the video or news event starting at "minute 5:15 to minute 10:00". <p>o Group Upload:</p> <ul style="list-style-type: none"> The link to your video or media event, together with a short one paragraph description of how you (the group) believe the video or media event relates to the ethical issues discussed. The upload should occur before Sunday, Oct. 1 @ 11:59 pm.

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
6 On-Line Research Discussion 10/2 to 10/8)	Group Posting: During the Week: <ul style="list-style-type: none"> Be prepared to respond to student and instructors inquiries about the relevance of your linked video to Week 5 research assignment. Inquiries should be based on the ethical philosophies discussed in the prior week's class sessions and based on fostering further understanding of the various philosophies. 	Develop written communication skills by responding to posted comments about the choice of uploaded media.	Students should post their questions by Friday @ midnight. Groups must reply to question by Sunday, Oct. 8 @ 11:59 pm.
7 Human Ethical Behavior (10/9 to 10/15)	Review <ul style="list-style-type: none"> Human Ethical Behavior Slides available on Blackboard. Dan Ariely - Ethical Behavior (on Blackboard); Paul Piff – Money's Impact on our Ethical Behavior (on Blackboard); Sam Harris – Ethics and Values (on Blackboard). Marshmallow Experiment (on Blackboard); Sharing Experiment (on Blackboard); Checkerboard Optical Illusion (on Blackboard); Audio Illusion (on Blackboard). Read Treviño: <ul style="list-style-type: none"> Chapter 1: Pgs. 1 - 14 and review the chapter again. Chapter 3, All; Chapter 4, Pg. 114 to 137 (before "Use of Corporate Resources"); 143 (starting at "When All Else Fails: Blowing the Whistle") to 151. Chapter 7, Pgs. 257- 262 (before "Rewards and Discipline"); 282 (starting at "Responsibility is Diffused...") - 287. 	Continue to develop your abilities to distinguish between as well as develop associations between the various ethical behaviors and the human behaviors that modify/adjust ethical attitudes.	Reading Assessment Quiz must be completed before Sunday, Oct. 15 at 11:59 pm

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
8 On-Line Research (10/16 to 10/22)	<p>On-Line Group Research.</p> <ul style="list-style-type: none"> • find either a media event or video clip (remember again that this is an ethics class, so don't be violating any copyright or other rights on the download) that illustrates one or more of the ethical behaviors discussed in Week 7 as well as prior weeks Readings and Discussions. • The link should be either of a recent media event such as a movie (PG-rated or at least less than R for language) and should be no more than 5 minutes long. 	Be able to relate the various ethical philosophies and behaviors to life lessons identified through various media outlets (either news-related or through cinema).	<p>Each Group should research and upload to Blackboard a link to the researched media event or video clip that illustrates one or more of the human behaviors and associated ethical philosophies that we have discussed since the start of the semester.</p> <ul style="list-style-type: none"> • The link can either be to a video clip or recent media event (PG-rated or at least less than R for language) that is no more than 5 minutes long. • If the media clip is longer than 5 minutes, you are welcome post a link to the video or media event and then identify the 5-minute portion of the video that you'd like the class to focus on. So, for instance, you could ask the class to watch the video or news event starting at "minute 5:15 to minute 10:00". <ul style="list-style-type: none"> ○ Group Upload: <ul style="list-style-type: none"> ○ The link to your video or media event, together with ○ a short one paragraph description of how you (the group) believe the video or media event relates to the human behaviors and related ethical issues previously discussed. • The upload should occur before Sunday @ 11:59 pm.
9 On-Line Research Discussion (10/23 to 10/29)	<p>Postings and Responses: In the Class Time Available:</p> <ul style="list-style-type: none"> • Be prepared to respond to student and instructors inquiries about the relevance of your group's video to the research assignment in Week 8. • Inquiries should be based on the ethical philosophies and behavior issues discussed in the prior weeks' class sessions and based on fostering further understanding of the various philosophies and behavioral issues. 	Develop written communication skills by responding to posted comments about the choice of uploaded media	<p>Peers should post their questions by Friday at midnight.</p> <p>Groups must reply to question by Sunday, Oct. 29 @ 11:59 pm.</p>

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
10 Domestic Codes of Conduct (1) (10/30 to 11/5)	<p>READ and BE PREPARED TO DISCUSS the <u>applicable</u> portions of Codes of Professional Responsibility (Conduct) found at:</p> <ul style="list-style-type: none"> - Concepts (Part 0) and Independence (Part 1) of the AICPA Code of Professional Conduct (CPC). Keep in mind that there are interpretation portions of the Code that come after Part 3 and may be associated with the week's reading. - Concepts and Independence in the Texas Code of Professional Responsibility. - Keep in mind that the above links may change, so you may have to do some research to find the new link. The ethical action would be to e-mail me if the link does change so I can forward (with appropriate credit) to everyone else. <p>Read Treveño,</p> <ul style="list-style-type: none"> - Chapter 4, Pg. 137 (starting at "Use of Corporate Resources") to 143 (before "When All Else Fails: Blowing the Whistle"). 	Identify and successfully address the multiple state and federal code-imposed and legal responsibilities encountered in a CPA public accountancy practice.	<p>Available discussion with instructor during office hours . Attendance is preferred, but optional. A session recording will be available if any meaningful discussions occur. I'll e-mail everyone if a recording is available.</p> <p>Reading Assessment Quiz must be completed before Sunday, Nov. 5 at 11:59 pm.</p>
11 Domestic Codes of Conduct (2) (11/6 to 11/12)	<ul style="list-style-type: none"> • Before next class: READ and BE PREPARED TO DISCUSS the <u>applicable</u> portions Codes of Professional Responsibility (Conduct) found at: <ul style="list-style-type: none"> - Concepts (Part 0) and Parts 2 and 3 of the AICPA Code of Professional Conduct (CPC). - Concepts and related non-Independence standards in the Texas Code of Professional Responsibility. 	Identify and successfully address the multiple state and federal code-imposed and legal responsibilities encountered in a CPA public accountancy practice.	<p>Available discussion with instructor during office hours. Attendance is preferred, but optional. A session recording will be available if any meaningful discussions occur. I'll e-mail everyone if a recording is available.</p> <p>Reading Assessment Quiz must be completed before Sunday, Nov. 12 at 11:59 pm.</p>
12 International Code of Conduct (11/13 to 11/19)	<p>READ:</p> <ul style="list-style-type: none"> - The International Code of Conduct. If you wish to download the .pdf file, you may first need to register with the IFRS (it's free) and then you should be able to download the most recent code. 	Identify and address the various global professional obligations and responsibilities inherent in the practice of public accountancy as a CPA.	Take the time to review the Domestic Codes of Conduct you've been reading and how similar they are to the International Code.
13 On-Line Research (11/20 to 11/26)	Find and watch "The Big Short".		

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
14 On-Line Research - The 2008 Global Financial Collapse (11/27 to 12/3)	On-Line Group Research. <ul style="list-style-type: none"> Each group will use library and internet resources to find and review one of the various international scandals that have occurred in the past; Hint: there were scandals equivalent to (if not larger than) Enron that you can find in countries such as China, South Korea, Australia, Italy and France, among others. ONE SCANDAL PER GROUP: Before you begin your research, each group should e-mail me and identify the particular scandal you wish to examine. IF IT HAS NOT ALREADY BEEN CLAIMED BY ANOTHER GROUP - I'll give you approval to begin your research. Otherwise, you'll have to continue your research for another scandal. Failure to follow these rules will result in a -0- for the assignment for all members of the group.	<p>Develop research skills using library and internet resources on real situations.</p> <p>Through written communication, be able to evaluate, synthesize and apply the international code of conduct to global fraud events.</p>	<p>Find a media event or video clip associated with the scandal you have researched and uploaded a link to the media event or video clip to Blackboard before Sunday, Dec. 3 @ 11:59 pm together with a short (less than a paragraph) explanation of how the link explains or otherwise helps the rest of the class to understand the particular international scandal.</p>

Course Schedule

Week	Activities	Objective(s)	Assessment/Interaction
15 Culture, Corporate Governance and Fraud (12/4 to 12/10)	<p>Read Treviño</p> <ul style="list-style-type: none"> • Chapter 5: All. • Chapter 6: Pg. 250 ("Globalizing an Ethics Program"); • Chapter 11: All. <p>Review</p> <ul style="list-style-type: none"> • Slides and materials (available for download on Blackboard) on culture and worldwide accounting practices. • Components of culture on the Geert Hofstede Website on Culture and Business • You're encouraged to visit the UTA Library's Global Road Warrior Database and browse various countries of your choice. Your links and access will depend on whether you're on or off campus. If you're off campus, you'll have to access the main library webpage, then go to "Database A-Z" and scroll down to and click "G" after you log in. <p>Watch</p> <ul style="list-style-type: none"> • Anatomy of a Hostile Takeover • "Mr. Smith Goes to India" video (available on Blackboard for review) • Enron: Hypothetical Future Value Accounting. 	<p>Recognize and address the various ethical and behavioral issues associated with a global business practice.</p> <p>Develop workable solutions to identifying and, if necessary, adjusting corporate and individual behavior to fit the global environment.</p> <p>Integrate the previous weekly discussions on ethical philosophies and behavioral psychology into the global cultural environment.</p>	<p>Readings Assessment Quiz should be completed no later than Sunday, Dec. 10 at 11:59 pm.</p>