Overview

Ethical judgment is a foundation of the accounting profession expressed in terms of Integrity. 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 first must be able to recognize the ethical dilemmas that we will encounter and then have adequate tools to both evaluate and then address the dilemmas and their consequences. 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, you 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, both orally and in writing, the results of their ethical assessments; and
5. exhibit professional attitude, attire and behavior in business ethics situations presented through case studies.

Please note that written communication is a key component in this course. As such, there are grammatical as well as communicative skills and abilities that must be demonstrated and refined throughout this course and will be key to your success in the course. Drawing on elementary writing skills you should have acquired in your general education courses, this course is intended to promote writing skills at a professional business level. Written communication skills incorporate not just the context (e.g., grammar, sentence and paragraph structure, etc) but also the ability to adjust your written communication to the demands of the audience. These demands must incorporate the ability to organize the material, inculcate it with critical thought, to effectively use argumentation and presentation skills, and to produce documents that fulfill the expectations of both general and discipline-specific audiences. UTA offers a writing lab that can be accessed 7 days a week through the library’s website.

Text

You can 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. 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.

CLASS PREPARATION: **At a minimum, you should read the assigned material before the associated class meeting as thoroughly and carefully as you would any other accounting text.** Reading the text material and using the textbook resources prior to the relevant class meeting in which the material is discussed will aid in understanding the context of the discussion. Please come to class prepared to ask questions regarding any concepts from the assigned reading material that you do not understand. Rather than spend class time lecturing about all of the concepts within the assigned reading material, my expectation will be that you have carefully read the text material so that class time can be spent discussing the material and working cases and problems.

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?**

✓ Remember also that the reason you’re here taking this class is that you recognize that information is valuable and that those that have mastered the difficult information (such as accounting) will be more valuable and be paid better. You’re here in class so you can add that extra value to your earnings over your lifetime. Don’t waste that opportunity!

**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 responses during exams.

Students enrolled in this course are expected to adhere to the UT Arlington Honor Code:

> **I pledge, on my honor, to uphold UT Arlington’s tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.**

> **I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.**

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**

➢ **Activity/Project:** The project(s) will combine research and communication skills. The results of your research and evaluation will be presented to the class at the assigned week. Your grade will have both a group and an individual component. Rubrics for group presentations are provided at the end of this syllabus as well as being available on Blackboard.


- **Reading Quizzes:** The readings quizzes will assess your ability to evaluate as well as recall the assigned readings for each week. Quizzes will be worth either 50 or 100 points. The quizzes will be accessible through Adaptive Release review only after you have certified that you have reviewed the relevant reading material on Blackboard. The quizzes must be completed on or before 6:30 pm of the start of class on the day the reading assignment is to be completed. Keep in mind that Blackboard reports raw scores, not scores adjusted for 50 or 100 points, so when reviewing your grade and overall course average, keep that in mind. After each quiz, I’ll download the results and adjust (weight) the scores for either 50 or 100 points and then upload the results together with a current average that does correctly reflect your overall grade to date.

### 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. 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 participation as well as oral or written case studies, presentations and group activities. I make every effort to be consistent in my grading.

<table>
<thead>
<tr>
<th>Assignment/Activity</th>
<th>Points</th>
<th>Max Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readings Quizzes (6*)</td>
<td>Variable (usually 50 or 100) per quiz</td>
<td>550</td>
</tr>
<tr>
<td>Group Presentations (3)</td>
<td>100 per presentation **</td>
<td>300</td>
</tr>
<tr>
<td>In-Class Participation/Discussion Points (7)</td>
<td>50 per session</td>
<td>350</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>1,200</strong>*</td>
</tr>
</tbody>
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* Each quiz will be initially graded based on points earned compared to total points available. This result will then be adjusted to either 50 or 100 points per quiz.

** Grades for presentations will be divided between a group grade and individual communication skills.

*** You can earn 50 extra credit points for timely completing and submitting the Student Survey for the semester. Just e-mail me that you’ve done the survey. Do NOT send me a screen shot of the survey – these are supposed to be anonymous.
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

**Office and Office Hours**

Office: Office hours will be held Mondays from 4 to 5:15 p.m. in Room 418

**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 assignments. Solution key will be available the day following the last day the quiz may be taken for credit (e.g., usually before the start of class on the Tuesday of the session assigned for discussion of the material).
- I will respond to students’ concerns or technical difficulties as quickly as possible and provide contact information of tech support;
- Additional opportunities for research and understanding the course material is provided through the library resources that can be accessed by the students at [http://library.uta.edu/](http://library.uta.edu/) that include available global research databases.

**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/](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://wweb.uta.edu/academicregulations/grades/#undergraduatetext](http://wweb.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](http://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/](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” shall be directed 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 or Chrome seem 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. There are also links and discussion of technical issues and training on the Welcome page for this course.

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. 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.

Class Cancellation

In the event that weather or other conditions are such that normal campus operations could be impeded, the administration of the University will determine whether classes will be canceled or delayed. Please continue to monitor your e-mail for MavWire EXTRA notices that will provide the latest information. Notices will also be posted on the University's home page and will be distributed to local media outlets. Additionally, the University's Emergency Information Hotline at 1-866-258-4913 always has the current status of all operations. We will have class on all days that the University is open.

Campus Carry

Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit http://www.uta.edu/news/info/campus-carry/

Emergency Exit Procedures

Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist handicapped individuals. Should this be a real emergency, the Arlington Fire Department and UTA Police will also be here to help.

Emergency Phone Numbers: In case of an on-campus emergency, call the UT Arlington Police Department at 817-272-3003 (non-campus phone), 2-3003 (campus phone). You may also dial 911.

COLLEGE OF BUSINESS BOMB THREAT POLICY: To reduce the number of class disruptions due to bomb threats, the College of Business has adopted the following policy:

1. Section 22.07 of the Texas Criminal Law Statutes governs terrorist threats and classifies bomb threats as Class A misdemeanors. Section 12.21 of the Texas Criminal Law Statutes states that a Class A misdemeanor is punishable by: (1) a fine not to exceed $4,000, (2) a jail term of not more than one year, or (3) both such a fine and confinement.
2. If you are tempted to call in a bomb threat, be aware that technology is available to trace phone calls and identify callers via the use of voice print techniques.
3. Every effort will be made to avoid cancellation of presentations/tests caused by bomb threats to the Business Building. Unannounced alternative sites will be available for these classes. If a student who has a class with a scheduled test or presentation arrives and the building has been closed due to a bomb threat, the student should immediately check for the alternative class site notice which will be posted on/near the main doors on the south side of the Business Building. If the bomb threat is received while class is in session, your instructor will ask you to leave the building and reconvene at another location.
4. Students who provide information leading to the successful prosecution of anyone making a bomb threat will receive one semester’s free parking in the Maverick Garage across from the Business Building. UTA’s Crime Stoppers will provide a reward to anyone providing information leading to an arrest. To make an anonymous report, call 817-272-3381.

On test days, students should arrive at the classroom site at least 10 minutes before the beginning of class. If a bomb threat precludes entry into the Business Building, you should immediately proceed to our class assembly area at the southwest corner of the intersection of West Street and 3rd Street. From there, at 5 minutes to the class time, we will proceed to an alternate test site. Because we will leave the assembly area at 5 minutes to the hour, you must arrive at the assembly area prior to that time.

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**Final Review Week**

For semester long classes, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week unless specified in the class syllabus. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

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**Class Schedule**

The weekly reading and other responsibilities will be posted on Blackboard at the respective week. Any changes to assignments or reading obligations will be communicated as soon as possible by me through e-mail. For quiz and reading purposes, weekly assignments must be completed before the start of class on the assigned week. For example, Week 2 reading and quiz must be completed before Wednesday, January 24, 2018 @ 6:30 pm. I will activate the quizzes at the end of the class for the previous week and de-activate the quizzes as of 6:30 pm the day of class. Again, for example, Week 2 assignments and readings will activate at 9:30 pm on January 17 and should be read by the start of class on January 24, 2018.