

ACCT 5200
Professional Ethics and Corporate Governance
Course Syllabus
Fall, 2015

I. Professor:

Dr. Mary B. Curtis, PhD, CPA, CISA

Office: Business Leadership Building 385N

Office Hours: Monday 3:00 to 6:00, and by appointment. Please feel free to contact me at any time via email.

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II. Course Objectives:

This course will examine professional ethics from both a philosophical and business perspective. Ethical reasoning, moral character and moral decision making will provide a framework for examining the importance of ethics in an individual's personal life and professional career. The course will examine the decision process one goes through in determining what is right and wrong, and how those decisions affect a person's character. It will also discuss the issue of integrity and how one's reputation for integrity can impact long-term career objectives. Additionally, this course will explore the concept of corporate governance and the direction business entities are taking in establishing a sound governance framework. One segment of the course will be devoted to an examination of *Codes of Professional Conduct* issued by companies, as well as from professional organizations with emphasis on the American Institute of Certified Public Accountants and the Texas State Board of Public Accountancy.

Learning Objectives:

- Development of moral awareness –
 - Have an understanding of professional ethical standards that apply to business and professional contexts, specifically accounting contexts
 - Identify ethical issues and dilemmas in business contexts, specifically accounting contexts
- Development of moral reasoning ability -
 - Understand major ethical theories and how they apply when resolving ethical dilemmas in business and accounting situations
- Development of moral motivation and expansion of moral character -
 - Have an understanding of your values, strategies and scripts for expressing those values in workplace settings and a method or methods of resolving ethical dilemmas consistent with those values
 - Have an understanding of the actions that you as leaders can take to foster ethical decisions and an ethical organizational climate in business organizations, specifically accounting organizations
- Develop an understanding of the AICPA and State of Texas Codes of Professional Conduct.

III. Text Material:

Managing Business Ethics: Straight Talk About How To Do It Right, by Treviño and Nelson, 6th Edition, Wiley, 2014. (TN)

Additional Sources of Selected Readings:

The American Institute of Certified Public Accountants, *Code of Professional Conduct*
The Texas State Board of Public Accountancy, *Rules of Professional Conduct*

IV. Course Activities and Expectations:

- a. *Participation (40 points):* This is a discussion class. The primary mode of learning in this course involves exploring your beliefs and personal standards, discussing those with others, and active listening when others share their ideas with you. Therefore, all class members are expected to actively participate in discussions. Class participation consists of class attendance, preparation, interactions with your team as well as candid input on the issues addressed in the class and your opinions about the questions and case material we discuss. Reading material is assigned for each class meeting. You are expected to thoroughly read all assigned materials and prepare to discuss these. More information related to the grading of participation is available on Blackboard.

I encourage you to express your views on the subjects we discuss. Your views are just that, ***they're your views!*** By expressing your views and indicating why you hold those views you will either become stronger in those views or you will see reasons for a reconsideration of those views. In either case, you will have benefited from such discussions. The concepts of ethical behavior and personal values are subject to a great deal of variation among individuals. Your opinions may differ dramatically from those of other students, and it is imperative that we learn to disagree without being disagreeable. The purpose of this course is to help you intelligently assess your ethical behavior and personal values. The evaluation of your participation is not based on agreeing with the instructor or any other member of the class. Also, since you can't participate if you're not in class, failure to attend class will serve to reduce your participation score.

Questions for each chapter that will be used to guide your reading, and may be used for class discussion, are presented on Blackboard. Additionally, cases with questions will be assigned for each week. An effective way to improve your participation grade is to prepare for these questions in advance.

Participation can also take place on-line. On Blackboard, you will find a Shared Learning discussion board for sharing your ideas. *One of your class participation expectations is that you prepare and present at least one story (article, video/podcast, etc) for posting.* When you post, include a summary of the article and an explanation of how it is related to the class. Comments on other's postings are considered a contribution to Shared Learning, although to a lesser extent. You may be asked to describe your article in class.

- b. *Class Activities (50)*: Woody Allen said “Eighty percent of success is showing up.” I agree and that is why a good portion of these points are reserved for class attendance. Yes - just being in class earns you points. But, these aren’t pro-rated. Either you are here, for the entire class, or you aren’t. I am sure you understand that I can’t stop in the middle of class to record that someone has left for 5 minutes – there are simply too many of you, and leading a class is too demanding to simultaneously monitor each person’s activities. Therefore - you leave or you’re late, you lose.

The remainder of the points is allocated for ‘daily dues.’ One or more cases will be assigned for each chapter or topic, in addition to reading materials (See VII. Weekly Assignments, below). Additionally, you are required to turn in written responses to cases assigned during the semester. The cases are to be turned in only at the beginning of the designated class. These assignments can be hand-written, as long as they are legible. Make yourself a copy of what you plan to turn in, because this material will be discussed in class and you may want your solution to refer to during discussion; *since I only give credit for submissions received at the beginning of class, you cannot hold on to the copy you want me to grade, for your reference during class, and turn it in later.*

We will also have in-class activities and possibly even quizzes as components of your grade. These cannot be made-up if you are absent from class.

Questions on the reading assignments will be posted on Blackboard. These should be completed in preparation for class discussion, but need not be turned in.

- c. *Exams: (75 points each)*: We will have three exams this semester. The exam material will be taken from materials assigned, including textbook, other readings, and cases; class discussions; in-class activities; and Shared Learning postings.
- d. *Case (50 points)*: One major case will be written-up and submitted during the semester. In developing your solution, be careful to thoroughly address each question. This case is due October 2. Detailed instructions on the preparation of this assignment are posted on Blackboard. Cases must be turned in in-person at the beginning of class, and late submissions will not be accepted since the case solution will be discussed during class.
- e. *Attending a student organizational meeting (10 points)*: You are required to attend one meeting of a UNT student organization during the semester. Write a long-paragraph summary of the meeting and turn in for credit.

Summary of Course Grade:

Course activities will carry the following weights:

Case		50	
Class Activities		50	
Class Participation		40	
<i>Student Organization Meeting</i>		10	<u>10</u>
First Examination		75	
Second Examination		75	
Third Examination	100	<u>75</u>	
Total Points		365	

V. Summary of Course Coverage:

- 75% Ethical Reasoning and Moral Judgment - textbook
- 15% Corporate Governance and Codes of Conduct
- 10% Other Related Topics

VI. Course Communications

All students are expected to activate their Eaglemail account provided by the university. Eaglemail is the official e-mail account and e-mail contact for all students at UNT. Communications regarding this course will be made through Blackboard or as a reply to a personal email you may sent me. Any information in this syllabus may change, and the notification will be made either in class or via email. Therefore, make sure that Blackboard is forwarding emails to an account you check frequently. When you email me through my UNT email account, please put ACCT5200 in the subject line so that I can recognize that the email came from a student, who receive my highest priority.

VII. Late Assignments and Make-Ups

No late assignments will be accepted - all materials due in class must be turned in within the first 5 minutes of class.

No make-up of any examination will be given unless the reason for your absence meets the university definition of an excused activity. The instructor must be notified prior to the exam in order for a missed exam to be eligible for make-up.

VIII. Being Late to Class or Missing a Class Meeting

Much of the important learning in the class and coverage of a majority of the material on which you are tested takes place during class. This includes but is not limited to class discussions and videos, and the videos are not generally available outside of class. No points will be deducted if your absence results from a personal medical emergency; a letter from an attending physician must document that you were sick at the time of the missed class. Without exception, for an absence to be considered excused, the instructor must be consulted prior to class. Additionally, students walking in and out during class is disruptive to me and to the other students in the class; Points will be deducted for students who disrupt class in this way.

IX. Scholastic Honesty Policy and Inappropriate Behavior

The Code of Student Conduct can be found at <http://deanofstudents.unt.edu>.

Any form of dishonesty or violation of academic integrity will not be tolerated in this class. Such conduct obviously constitutes unethical behavior and will be dealt with severely. Academic integrity is defined in the UNT Policy on Student Standards for Academic Integrity. Any suspected case of Academic Dishonesty will be handled in accordance with the University Policy and procedures. Possible academic penalties range from a verbal or written admonition to a grade of “F” in the course. Further sanctions may apply to incidents involving major violations. You may find the policy and procedures at <http://vpaa.unt.edu/academic-integrity.htm>.

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive, and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc.

This is a discussion class; speaking in class comes easily for some students, but is more difficult for others. Any actions in or outside of the classroom that discourage your classmates from participating in class or create an environment where your classmates do not feel safe speaking up will be considered inappropriate behavior and falls within these policies.

X. Succeed at UNT initiative

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you lean and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

XI. Disability Accommodation

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the Office of Disability Accommodation website at <http://disability.unt.edu>. You may also contact them by phone at (940) 565-4323.

XII. Missing class due to a religious holiday

Please see the most current university policy at:

http://policy.unt.edu/sites/default/files/untpolicy/15.2.5_Attendance%20Policy.pdf

If you expect to miss class due to a religious holiday conflict, please notify me at the beginning of the semester.

Day/ Date	Tentative Assignments Material Covered
1 Aug 24	Topics: Introduction, Overview of Course and Discussion of Ethical Reasoning Introduction to the Code of Professional Conduct Professional Ethics and Integrity – the opportunity to frame your reputation and your career
2 Aug 31	Topic: Introduction to Business Ethics Assignment: Read: TN Ch 1; Turn in: Handout case Complete outside of class: Beginning of semester surveys on Blackboard
<i>Sept 7</i>	<i>Labor Day – no class</i>
3 Sept 14	Topic: Prescriptive Approach to Ethical Judgment; Introduction to EDRF Assignment: Read: TN Ch 2; Turn in: <ol style="list-style-type: none"> 1. Exercise on pages 62-63 Clarifying Your values; 2. Second Short Case on page 68 – analyze case both from a perspective of consequences and from a perspective of duties, then answer questions; 3. Discussion Question #6 on page 62 – will be shared with class, anonymously so only write your name on the back of the page
4 Sept 21	Topic: Psychological Approach to Ethical Judgment Assignment: Read: TN Ch 3 and supplemental readings on judgment bias; Turn in: Handout case
5 Sept 28	Topic: Individuals' Common Ethical Problems Assignment: Read: TN Ch 4 (excluding 136-144) and supplemental readings; Turn in: Handout cases; Complete outside of class: Midterm survey
6 Oct 5	First Exam; Video;
7 Oct 12	Topic: Ethics as Organizational Culture Assignment: Read: TN Ch 5 and supplemental reading; Turn in: Handout case

- 8
Oct 19 **Topic: Managing Ethics and Legal Compliance**
 Assignment: Read: TN Ch 6 and readings on Codes of Ethics; **Turn in:** Handout case
- 9
Oct 26 **Topic: Managing for Ethical Conduct**
 Assignment: Read: TN Ch 7; **Turn in:** Answers to questions in the Sears case pages 281-284 and handout case; **Case assignment Part 1 due**
- 10
Nov 2 **Topic: Ethical Problems of Managers**
 Assignment: Read: TN Ch 8; **Turn in:** Handout cases
- 11
Nov 9 ***Second Exam; Video***
- 12
Nov 16 **Topic: American Institute of Certified Public Accountant's**
 Code of Professional Conduct; Texas State Board of Public
 Accountancy's Rules of Professional Conduct; Ethical Requirements of
 the Securities and Exchange Commission
 Assignment: Reading: Handout and materials on Blackboard
Topic: Begin working on Giving Voice to Values online materials
- 13
Nov 23 **Topic: Giving Voice to Values (GVV)**
 Assignment: Outside of class – work on the GVV materials online; Complete Case Assignment, Part 2, to turn in at final exam
- 14
Nov 30 **Topic: Dealing with moral failure – yours and others'; Integrity**
 Assignment: Reading: TN 136-144 and handout materials; **Turn in:** Discussion questions 11-14 on page 145; Handout cases; Revised Exercise on pages 62-63 Clarifying Your values; **Complete outside of class:** end of semester surveys
- 15
Dec 7 ***Third Exam; includes Case Assignment, Part 2***

UNT College of Business Student Ethics Statement
Your Copy

As a student of the UNT College of Business, I will abide by all applicable policies of the University of North Texas, including the Student Standards of Academic Integrity, the Code of Student Conduct and Discipline and the Computer Use Policy. I understand that I am responsible reviewing the policies as provided by link below before participating in this course. I understand that I may be sanctioned for violations of any of these policies in accordance with procedures as defined in each policy.

I will not engage in any acts of academic dishonesty as defined in the Student Standards of Academic Integrity, including but not limited to using another's thoughts or words without proper attribution (plagiarism) or using works in violation of copyright laws. I agree that all assignments I submit to the instructor and all tests I take shall be performed solely by me, except where my instructor requires participation in a group project in which case I will abide by the specific directives of the instructor regarding group participation.

While engaged in on-line coursework, I will respect the privacy of other students taking online courses and the integrity of the computer systems and other users' data. I will comply with the copyright protection of licensed computer software. I will not intentionally obstruct, disrupt, or interfere with the teaching and learning that occurs on the website dedicated to this course through computer "hacking" or in any other manner.

I will not use the university information technology system in any manner that violates the UNT nondiscrimination and anti-sexual harassment policies. Further, I will not use the university information technology system to engage in verbal abuse, make threats, intimidate, harass, coerce, stalk or in any other manner which threatens or endangers the health, safety or welfare of any person. Speech protected by the First Amendment of the U.S. Constitution is not a violation of this provision, though fighting words and statements that reasonably threaten or endanger the health and safety of any person are not protected speech.

Student Standards of Academic Integrity
<http://vpaa.unt.edu/Academic-Integrity.pdf>

Code of Student Conduct and Discipline
http://conduct.unt.edu/sites/default/files/pdf/code_of_student_conduct.pdf

Computer Use Policy
<https://policy.unt.edu/policydesc/computer-use-policy-3-10>

Your signature on the copy presented on the next page signifies that you have read this syllabus, including the above ethics statement, and that you commit to complying with all expectations stated herein and of the university.

UNT College of Business Student Ethics Statement
Please sign and turn in

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Please sign and return to me. Your signature below signifies that you have read this syllabus, including the above ethics statement, and that you commit to complying with all expectations stated herein and of the university.

Signature

Printed name