

ACCT 5200
Professional Ethics and Corporate Governance
Course Syllabus
Spring, 2016

I. Professor:

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

Office: Business Leadership Building 385N

Office Hours: Tuesday 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 participate in Shared Learning by preparing and presenting at least one story (article, video/podcast, etc) for posting by April 19.* 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 also considered a contribution to Shared Learning, although to a lesser extent.

- 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 across a 3-hour class - 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). 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 textbook reading assignments will be posted on Blackboard or in a hand-out packet. These should be completed in preparation for class discussion, but need not be turned in.

- c. *Exams: (200 points)*: We will have three exams this semester worth 75, 75 and 50 points. 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 (75 points)*: One major case will be written-up and submitted during the semester, in two phases. Part 1 is based on the Ethical Dilemma Resolution Framework (EDRF) and Part 2 is based on Giving Voice to Values (GVV). In developing your solution, be careful to thoroughly address each question. Part 1 of this case is due *March 8* and Part 2 is due *May 3*. Detailed instructions on the preparation of this assignment are provided in class materials. Cases must be turned in in-person at the beginning of class, and late submissions will not be accepted.
- e. *Attending a student organizational meeting (10 points)*: You are required to attend one meeting of a student organization during the semester. Write a long-paragraph summary of the meeting and turn in for credit.

Summary of Course Grade:

Course components will carry the following weights:

Case		75	
Class Activities		50	
Class Participation		40	
Student Organization Meeting		10	<u>10</u>
First Examination		75	
Second Examination		75	
Third Examination	100	<u>50</u>	
Total Points		375	

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 Blackboard 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. Class absences are reflected both in Class Activities and Participation. 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>.

Plagiarism or any other form of dishonesty will not be tolerated in this class. The minimum penalty for a class member found guilty of plagiarism or dishonesty will be a grade of "F" in the course. Such conduct obviously constitutes unethical behavior and will be dealt with severely.

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 Jan 19	Topics: Introduction, Overview of Course and Discussion of Ethical Reasoning Professional Ethics and Integrity – the opportunity to frame your reputation and your career Complete outside of class: Beginning of semester surveys
2 Jan 26	Topic: Introduction to Business Ethics Assignment: Read: TN Ch 1; Turn in: Handout case (Only a Little Lie) and questions on the reading “The Moral Diet” Complete outside of class: Beginning of semester surveys – must be completed by class time
3 Feb 2	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. Discussion Question #6 on page 62 – will be shared with class, anonymously, so only write your name on the back of the page 3. Handout case (Jessica at Brown and Cabot LLP)
4 Feb 9	Topic: Psychological Approach to Ethical Judgment Assignment: Read: TN Ch 3 and supplemental readings on rationalization; Turn in: Handout case (Plant automation – apply EDRF); Complete and do not turn in the Relativism/Idealism Scale and the Locus of Control Questionnaire
5 Feb 16	Topic: Individuals’ Common Ethical Problems Assignment: Read: TN Ch 4 (excluding 136-144); Turn in: Handout cases (Conflicting Clients’ Interests and You Didn’t Do What I Asked); Complete outside of class: Midterm survey
6 Feb 23	First Exam; Video;
7 Mar 1	Topic: Ethics as Organizational Culture Assignment: Read: TN Ch 5 and supplemental reading; Turn in: Handout case (Uncharged Hours – Answer questions and apply the EDRF); Have you posted to the Shared Learning discussion board yet?
8 Mar 8	Topic: Managing Ethics and Legal Compliance Assignment: Read: TN Ch 6, readings on Codes of Ethics and the following: http://www.corporatecrimereporter.com/news/200/neil-getnick-failure-law-driven-compliance-programs/ ; Turn in: Handout case (The Recruiting Tactic); Case assignment Part 1 due

Mar 15 SPRING BREAK – NO CLASS

9 **Topic: Managing for Ethical Conduct**
Mar 22 **Assignment: Read:** TN Ch 7; **Turn in:** Answers to Short Case on page 284 and presentation on the disaster you researched;

10 **Topic: Ethical Problems of Managers**
Mar 29 **Assignment: Read:** TN Ch 8; **Turn in:** Handout cases (Damage Expense and Psych Me Out – answer questions in cases); Have you posted your Shared Learning assignment yet?
Topic: Begin working on Giving Voice to Values online materials

11 *Second Exam; Video*
Apr 5

12 **Topic: American Institute of Certified Public Accountant's**
Apr 12 ***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: and materials on Blackboard; Continue working on GVV; **Turn in:** Handout cases (Green Dreams, A Questionable Expense, and A Lack of Expertise – support your answer with Code of Professional Conduct and other ethics standards)

13 **Topic: Code of Professional Conduct, continued**
Apr 19 **In class:** Handout cases; Continue working on Giving Voice to Values online materials; Shared Learning posting due by today.

14 **Topic: Giving Voice to Values (GVV)**
Apr 26 **Assignment:** Outside of class – complete the GVV materials online by midnight;
Complete outside of class: end of semester surveys

15 **Topic: Dealing with moral failure – yours and others'; Integrity**
May 3 **Assignment: Reading:** TN 136-144 and handout materials;
Turn in: Discussion questions 11-14 on page 145; Handout case – ZZ Cinema; Revised Exercise on pages 62-63 Clarifying Your Values; **Case Part 2 due;**

16 *Third Exam*
May 10

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://policy.unt.edu/sites/default/files/untpolicy/pdf/7-Student_Affairs-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

<http://policy.unt.edu/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