Overview

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;
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; and
4. be able to effectively and professionally communicate in writing the results of their ethical assessments.

Text


Instructional Method(s) and Sessions

• This course is 100% on-line using the UTA Canvas platform. Students will access all course materials (except the textbook), assignments, student-instructor and student-student communication, activities, quizzes, and resource links via the course website on Canvas. 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 on Canvas, including session activities due on or before the date of the session.

• Sessions: Many of the sessions and related assignments will run from the start of the semester, which is Wednesday, August 21, 2019 (12:01 a.m.) through the following Tuesday at midnight (11:59 p.m.). For instance, Session 1 will run from the first day of class (August 21) through to midnight, Tuesday, August 27 (Session 1). This means that the first session’s readings, videos and quiz must be completed on or before midnight of January 20, 2019.

o Please review each session’s schedule for dates. Some of the later sessions, particular the sessions associated with Codes of Professional Responsibility, will run for more than a week and the last session will run for shorter than a week. Make sure you consult Canvas for the dates before you start on the session’s assignments and quiz.
Some Considerations for You

✓ WHEN YOU (OR SOMEONE WHO CARES ABOUT YOU) PAID FOR THIS COURSE, THEY/YOU JUST MADE AN INVESTMENT IN YOU/YOURSELF. 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. During group activities, I expect each of you to act and work like the professionals you hope to become. I will be asking each of you to evaluate your other group members for their performance in the group activity and I would hope that you will be ethical as well as professional enough to give me an honest evaluation. All of your evaluations will remain confidential. I will adjust grades for any group member who does not provide their full support during the group 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: A final group project 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 (not the actual media item) to the results of their research into Canvas through the discussion boards as well as a one-paragraph summary of their upload. Each group’s grade will be based on how well the link and related explanation follow the assignment as well as how they communicate responses from student questions and comments about the topic of their upload.

➢ Reading Quizzes: The readings quizzes will assess how well you’ve read and understood the assignments for each session. The quizzes are multiple choice and true/false. The quizzes should be taken only after you have reviewed the relevant session material on Canvas. Quiz suggested correct responses will be available after the due date for the quiz has passed.

Group Activity

Group Activity: As we complete the semester, I will divide you into groups. The final group assignment will require an uploaded group link and explanation of how the link relates to our previously-discussed ethical and Code of Conduct discussions and material. The groups should upload their link together with related explanation to Canvas to be made available to their fellow students (e.g., your audience). I will survey each group member independently to assure that everyone in the group has participated. A grade of 0-0 will be assigned to anyone who does not participate fully with their group members. I will be polling each group member about other members’ participation throughout the semester. I hope (particularly since this is a required ethics class to sit for the CPA exam) that you will be as frank and honest with me about your other group members’ participation as you would be when you are asked to evaluate your staff, peers and co-workers when you go through your career. The group projects are designed to help you develop team-oriented inter-personal as well as writing 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 missed assignment or failure to participate in the group activities will be put into my grade book as a zero (0). If you can’t be available during the session’s scheduled 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 quiz or assignment comes due. Since you’ll have at least 7 days to complete most of the assignments, the emergency or other event must encompass that entire time. I most likely will ask that 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 that spans the entire assignment due date period 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 the assignment or quiz, 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 session activities and quizzes.

<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>100 points per quiz (Modules 1 through 5)</td>
<td>700</td>
</tr>
<tr>
<td></td>
<td>200 points for Module 6</td>
<td></td>
</tr>
<tr>
<td>Group Upload and Discussion (3)</td>
<td>100 points</td>
<td>100</td>
</tr>
<tr>
<td>Discussion Participation through Discussion Board</td>
<td>100 points</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>900**</td>
<td></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 100 points per quiz.

** You can earn 10 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

General Information and Feedback


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

- Sessions (Modules, in Canvas terms): Check Canvas and the associated Module for beginning and due dates.
  - Because of when the Spring Semester starts, the first 5 Modules will run on a weekly schedule from Tuesday to midnight the following Monday.
  - Modules 6 through 8 have varying schedules. Check Canvas for associated beginning and due dates.
- Feedback for quizzes will be provided through the grading process that will provide immediate feedback on assimilation of the readings and other research assignments. You should be able to view the solutions and explanations the day following the last day the quiz may be taken for credit (e.g., usually the end of the associated Week on Sunday at midnight);
- I will respond to students’ concerns or technical difficulties as quickly as possible. Canvas tech support is provided on the Welcome page in Canvas;
• Additional opportunities for research and understanding the course material is provided through the library resources that can be accessed by the students. These resources 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/).

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/#undergraduatestext.

**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.

The IDEAS Center (2nd Floor of Central Library) offers free tutoring to all students with a focus on transfer students, sophomores, veterans and others undergoing a transition to UT Arlington. To schedule an appointment with a peer tutor or mentor email IDEAS@uta.edu or call (817) 272-6593.

The English Writing Center offers free tutoring in 20-, 40-, or 60-minute face-to-face and online sessions to all UTA students on any phase of their UTA coursework. Our hours are 9 am to 8 pm Mon.-Thurs., 9 am-3 pm Fri. and Noon-6 pm Sat. and Sun. Register and make appointments online. Classroom Visits, workshops, and specialized services for graduate students are also available. 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. I give 10 extra credit points to each student who e-mails me that they have completed the on-line survey.
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. Canvas supports both PC and Mac as well as most browsers. However, Internet Explorer and 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 Canvas, you should also be able to access Canvas 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. 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 Schedule

The session reading and other responsibilities will be posted on Canvas. Any changes to assignments or reading obligations will be communicated as soon as possible by me through e-mail. For quiz and reading purposes, session assignments must be completed before the end of the related session date. For example, Session 2 readings and quiz must be completed before Tuesday, September 3 @ midnight. The quizzes and other assignments will activate at the beginning of each associated session.