

**The University of Texas at Dallas**  
**AIM 6335- Ethics for Professional Accountants (PPA Section)**  
**Spring 2011**  
**Room: SM 2.901**

**Professor Contact Information**

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**Course Description**

Ethical reasoning, integrity, objectivity, independence and other core values as defined by the American Institute of Certified Public Accountants are presented.

**Student Learning Objectives/Outcomes**

<b>Learning Goals/Objectives</b>	<b>Learning Outcome/Assessment</b>
Be able to <b>compare and contrast</b> four different ethical philosophies (Aristotle, Utilitarian, Nietzsche, Kant) and apply them to daily life.	1) Test question comparing different ethical philosophies 2) Write ethical journal consisting of weekly entries assessing personal analysis of ethical dilemmas 3) Case discussion on real-world company facing ethical dilemma
Be able to <b>apply</b> the Texas State Board of Public Accountancy and AICPA Professional Code of Conduct as it relates to ethical tenets such as independence, integrity and objectivity to the real-world situations of accountants.	1) Test questions of real-world situations where independence is impaired and integrity and objectivity is tested 2) Write ethical journal consisting of weekly entries assessing personal analysis of ethical dilemmas 3) Case presentation on real-world company facing ethical dilemma
Given the Sarbanes-Oxley Act of 2002, be able to <b>judge</b> how well it is being implemented by CPA firms and public corporations.	1) Test questions about certain parameters of the Act 2) Write ethical journal consisting of weekly entries assessing personal analysis of ethical dilemmas 3) Case presentation on real-world

**Suggested Readings (all suggested readings will be provided in slides)**

- Texas Administrative Code, Title 22, Part 22, Chapter 501 - Rules of Professional Conduct
- AICPA Professional Standards: Code of Professional Conduct and Bylaws
- AICPA Statements on Auditing Standards dealing explicitly with training and proficiency, independence and due care
- AICPA Statement on Standards for Tax Service
- Pronouncements from The Public Company Accounting Oversight Board and the SEC
- Sarbanes-Oxley Act of 2002

## Grading System

	Maximum Points
Two Tests (125 points each)	250
Class Participation/Attendance	25
Case Presentations	75
Ethics Journal	50
<b>Total Points</b>	<b>400</b>

Tests: Each test will be comprised of 20 true/false and 20 multiple-choice questions of equal value. Each test will require a Scantron Form 882. It is the responsibility of each student to provide the required scantron form. The final examination will not be cumulative.

Class Participation/Attendance: Students should read the assigned chapters prior to class and participate in class discussion. In addition to the 25 points for attendance, the final grade may be enhanced as a result of class participation.

Case Presentations: Each student will join a group of classmates to present real-world cases relating to topics discussed in class. Topics and group assignments will be made during the course.

Ethics Journal: Your effort in this course will result in knowledge that may change your beliefs and/or behavior. As such, you will be required to keep a personal ethics journal during the duration of the semester. It should be a Word document with weekly entries. A typical week's entry may include personal analysis of materials discussed in class, ethical dilemmas encountered and implications of those encounters, and consequences of conclusions. You will turn in your journal before the final examination on **4/28/2010**.

### AIM 6335 – Spring 2011 Ethics for Professional Accountants

Date	Instructor	Topic	Sub Topic
3/22	Solcher/Troutman	Introduction	Introduction and review of syllabus
		Ethics Intro	
3/24 3/29	Solcher Solcher	General overview of the Codes of Professional Conduct	Principles of Profession Conduct Section 50-57 AICPA Texas Board Rules Sections 501.51 -.53
		Independence	Section 101 and the Ethics Questions Texas Board Rule 501.70
		Integrity and Objectivity	Section 102 and the Ethics Questions Texas Board Rule 501.73
3/31	Troutman	Sarbanes Oxley/ Whistleblower laws	Sarbanes Oxley/ Whistleblower laws

		Fundamental Ethics	Concepts of Fundamental Ethics; relationship to laws and rules examined
4/5	Troutman	Independence	Student Presentations
		Integrity & Objectivity	Student Presentations
<b>4/7</b>		<b>Test One</b>	
4/12	Troutman	The Insider	Watch movie and discuss
4/14	Troutman	The Texas State Board of Public Accountancy	State Procedures for Enforcement of the Code of Professional Conduct
4/19 4/21	Solcher Solcher	General Standards Accounting Principles	Section 200 - AICPA Texas Board Rule 501.61
		Responsibilities to the Public Interest and to Clients	Section 52 and 53 AICPA and Ethics Questions Section 300 - AICPA Confidential Client Information Contingent Fees Texas Board Rules 501.75 and 501.72
		Other Responsibilities and Practices	Section 500 - AICPA and the Ethics Questions Discreditable Acts Advertising and Other Forms of Solicitation Commissions and Referral Fees
		AICPA's Statement on Standards for Tax Services	Discussion of the Tax Services Standards
		Accountant's Liability	Legal Theories, Fraud, Negligence, Co-Tortfeasor/Aiding and Abetting Document Retention/ Destruction
4/26	Troutman	General Standards	Student Presentations
		Public Interest/ Clients	Student Presentations
		Other Responsibilities	Student Presentations
<b>4/28</b>		<b>Test Two</b>	

## Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the [Scholastic Dishonesty](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

## Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use. Please look for the course evaluation link on the course Homepage towards the end of the course.

## University Policies

### Student Conduct & Discipline

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, *A to Z Guide*, which is provided to all registered students each academic year.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the *Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, Rules on Student Services and Activities of the university's *Handbook of Operating Procedures*. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

### Academic Integrity

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.

### Email Use

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.

### Withdrawal from Class

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

### Student Grievance Procedures

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*.

In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision,

the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.

Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

#### **Incomplete Grade Policy**

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **F**.

#### **Disability Services**

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:  
The University of Texas at Dallas, SU 22  
PO Box 830688  
Richardson, Texas 75083-0688  
(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

#### **Religious Holy Days**

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

#### **Off-Campus Instruction and Course Activities**

Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at the website address given below. Additional information is available from the office of the school dean. ([http://www.utdallas.edu/BusinessAffairs/Travel\\_Risk\\_Activities.htm](http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm))

***These descriptions and timelines are subject to change at the discretion of the Professor.***