Course Syllabus
ACCT 6335-Ethics for Professional Accountants
School of Management
The University of Texas at Dallas

Course Information

Course Number	ACCT 6335
Course Title	Ethics for Professional Accountants
Term and Dates	January 17th- March 2nd

Professor Contact Information

Professor	Amy Troutman, CPA
Office:	SOM 4.419
Office Phone	972-883-6719
Email Address	amybass@utdallas.edu

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

Learning Goals/Objectives	Learning Outcome/Assessment
Be able to **apply** 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 **judge** 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 Course Materials
Suggested Readings/Texts
- 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
- Ethical Obligations and Decision making in Accounting, Second Edition
- Pronouncements from The Public Company Accounting Oversight Board and the SEC
- Sarbanes-Oxley Act of 2002

Course Policies

Class Participation
Students are required to login regularly to the online class site. The instructor will use the tracking feature in eLearning to monitor student activity. Students are also required to participate in all class activities such as discussion board.

Virtual Classroom Citizenship
The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

Policy on Server Unavailability or Other Technical Difficulties
The university is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: http://www.utdallas.edu/elearninghelp, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

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Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important technical requirements and the web browser configuration information.

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Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: http://elearning.utdallas.edu. Please see more details on course access and navigation information.

To get started with an eLearning course, please see the Getting Started: Student eLearning Orientation.

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. The UTD user community can also access the support resources such as self-help resources and a Knowledge Base. Please use this link to access the UTD eLearning Support Center: http://www.utdallas.edu/elearninghelp.

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Communications

Interaction with Instructor: The instructor will communicate with students mainly using the Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool. The instructor will reply to student emails within 3 working days under normal circumstances.

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Student Resources

The following university resources are available to students:

UTD Distance Learning: http://www.utdallas.edu/elearning/students/cstudents.htm

McDermott Library: Distance Learners (UTD students who live outside the boundaries of Collin**,** Dallas**,** Denton**,** Rockwall**,** or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to http://www.utdallas.edu/library/distlearn/disted.htm.

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Student Assessments

Grading System

Two Proctored Tests (30% each)	60%
Case Discussions (5% each)	25%
Ethics Journal	15%
Total Points	**100%**

Tests: As required by the Texas State Board of Public Accountancy, there will be two proctored tests in this course. Each test will be comprised of 20 true/false and 20 multiple-choice questions of equal value. Each test will be proctored. See proctor information below.

Case Discussions: At the beginning of the semester, students will be assigned to discussion groups in elearning. During the semester, there will be several ethical topics (denoted in course calendar below) for which students are required to submit a posting or response to a posting in their assigned discussion group. Grading will be based on both quality and frequency of responses. In order to earn full credit for case discussions, you must participate in **at least 5 case discussions. Cases will only be open during the week denoted in the calendar below.**

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 via elearning email on or before the final examination on **3/2/12**.

Grading Scale

Scaled Score	Letter Equivalent
93-100	A
90-93	A-
87-90	B+
83-87	B
80-83	B-
77-80	C+
73-77	C
70-73	C-
Less than 70	F

Proctored Final Exam Information

This course requires two proctored examinations. An on-campus exam session for exam one is scheduled on **2/10/12 from 5:30-6:30pm** and for exam two on **3/2/12 from 5:30-6:30pm** under the supervision of the instructor. Room information will be announced in eLearning.

Students who are not able to attend this exam session with the instructor can arrange an individual proctored exam with a testing service of their choice at a date within this required exam time window: **(2/3/12-2/10/12 for exam one and 2/24/12-3/2/12 for exam two).** Students who find UTD geographically inconvenient may use a testing service at a convenient location to have the exam proctored. All individually arranged proctored exams must be completed within the required exam time window. Student using an outside testing service **must** inform the instructor, as well as the UTD eLearning Team (proctoredexam@utdallas.edu). A proctored exam form must be completed and sent back to the UTD eLearning Team before **1/27/12**. Please go to the Proctored Exam Information page to **download the Proctored Exam Form** and find all the detailed information and procedures on arranging a proctored exam. All completed exams must be received by **2/10/12 and 3/2/12** to allow timely grade reporting to the UTD Registrar.

The UTD eLearning Team requests all students who need to use testing services strictly follow the proctored exam scheduling **deadlines**. If any student fails to submit the exam form on time, the student will be required to come to campus and attend the scheduled class exam session (or seek the instructor's approval for any special arrangements).

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Academic Calendar

ACCT 6335 – Spring 2012
Ethics for Professional Accountants

Module/ Unit	Date	Topic	Case
1/1	1/17-1/22	Intro to Ethics	
1/2		General overview of the Codes of Professional Conduct	"What would you do?"
1/3	1/23-1/29	Texas Administrative Code	"If you ain't cheatin', you ain't tryin'"
1/4		State Procedures for Enforcement	Anderson Agreed Consent Order
1/5		Independence, part one	Ernst & Young/Peoplesoft
1/6	1/30-2/5	Independence, part two	PwC/Avon
1/7		Integrity & Objectivity, part one	"His Prices are Insane!"
1/8		Integrity & Objectivity, part two	-
1/9		General Standards	Computer Associates
	2/10	**Test One**	
2/1	2/13-2/19	Responsibilities to Clients, part one	Alexander Grant/CDS
2/2		Responsibilities to Clients, part two	-
2/3		Discredible Acts, part one	Game of Death
2/4		Discredible Acts, part two	-
2/5	2/20-2/26	Advertising and Commissions	-
2/6		Tax Standards, part one	KPMG Tax Loopholes of 2004
2/7		Tax Standards, part two	-
2/8	2/27-3/2	Sarbanes-Oxley Act of 2002	Collins/Beazer
	3/2	**Test Two**	

Scholastic Honesty

The University has policies and discipline procedures regarding scholastic dishonesty. Detailed information is available on the UTD Judicial Affairs 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.

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University Policies

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to http://go.utdallas.edu/syllabus-policies for these policies.

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

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