

ACCT 6335- Ethics for Professional Accountants

Course Information

Course Number/Section ACCT 6335
Course Title Accounting for Professional Accountants
Term Summer 2016

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

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 papers assessing personal analysis of ethical dilemmas
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 paper assessing personal analysis of ethical dilemmas

Required Textbooks and Materials

1. *Ethics In Accounting: A Decision-Making Approach*, Klein, Gordon, 1st edition, ISBN 987-1-118-92833-2 (Hard-copy available at bookstore or on Amazon) **(EIA)**
2. The American Institute of Certified Public Accountants, *Code of Professional Conduct* (embedded in elearning) **(COPC)**
3. The Texas State Board of Public Accountancy, *Rules of Professional Conduct* (embedded in elearning) **(Rules)**
4. AICPA, *Statement on Standards for Tax Services* (embedded in elearning) **(SSTS)**
5. U.S. Treasury *Circular 230* (embedded in elearning) **(230)**
6. *The Sarbanes-Oxley Act of 2002* (embedded in elearning) **(SOX)**
7. Uniform Commercial Code (embedded in elearning) **(UCC)**

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UT Dallas Bookstore](#). They are also available in stock at both bookstores.

Grading System

Two Tests (25% each)	50%
Two Papers (10% each)	20%
Two Discussion Boards (5% each)	10%
Book Analysis/Presentation	20%
Total Points	100%

Tests: Each test will be comprised of approximately 40 multiple-choice questions of equal value. The examinations will NOT be cumulative. Per the requirements of the Texas State Board of Public Accountancy, this course requires two proctored examinations. Local students can now take their exams on-campus at the **UTD Testing Center** (no fee charge). Please see the [UTD Testing Center Website](#) for more information and check the hours of operation. Students who find UTD geographically inconvenient may use a testing service of their choice at a convenient location to have the exam proctored. All exams must be completed within this required exam time window: **6/27/16-7/2/16 for exam one and 8/1/16-8/6/16 for exam two**. All students must inform the instructor, as well as the UTD eLearning Team (proctoredexam@utdallas.edu) of their testing location. A proctored exam form **must** be completed and sent back to the eLearning Team before **6/8/16**. Please go to the [Proctored Exam Information](#) page to access and complete the **Online Proctored Exam Form** and find all the detailed information and procedures on arranging a proctored exam. Please note students are responsible for any fee charge of their testing services. All completed exams must be received by **7/2/16 for exam one and 8/6/16 for exam two** to allow timely grade reporting to the UTD Registrar.

Papers: During the semester, you will submit two papers. You may choose any two papers from the list below. Both should be completed in MLA or APA format, double-spaced, Times New Roman 12-point font with one-inch margins all around. Each paper length is two pages (minimum).

Paper 1: Write a paper discussing what it means to you to be ethical. Please include some of your personal ethical beliefs, how your ethical tenets were developed, and how you think they might differ from others. This paper is due on **June 19th**.

Paper 2: Write a paper discussing your ideas about the state of ethics in accounting today. Your paper can include recent accounting scandals, ethical principles learned from the first few chapters of the textbook, and what you think needs to be done to improve accounting ethics and how it might be done. This paper is due on **June 19th**.

Paper 3: After reading the EIA chapter on Whistleblowers, write a summary of the types of whistleblowers, the laws protecting whistleblowers, and a personal synopsis of regarding how you would feel as a whistleblower. This paper is due on **July 3rd**.

Paper 4: Ethics differ in countries throughout the world. Research cultural ethics in other countries and write a paper comparing the similarities and differences with the U.S. This paper is due on **July 3rd**.

Paper 5: Confidential information is something that CPAs need to provide services to our clients. Read the two cases included in EIA Chapter 11 regarding *Fund of Funds* and *Consolidata Services, Inc.* Write your paper comparing and contrasting

the two cases and provide a personal anecdote regarding what actions you would have taken in each. This paper is due on **August 8th**.

Two Discussion Boards: Discussing ethics as it relates to current events is an important learning objective of the course. As such, there are two discussion boards to discuss these. To earn credit, you need to participate on both discussion boards. The first discussion board will be open from **5/23/16-7/3/16**, and the second will be open from **7/4/16-8/6/16**. No late discussions will be accepted.

Book Analysis/Presentation: Each student will select a book from the list below to read during the semester. By **8/6/16**, each student will submit a 2-5 page executive summary via elearning. Suggested books include:

- Whistleblowers: Broken Lives and Organizational Power by C. Fred Alford
- Ethics in Motion by Justin M. Paperny
- Stolen Without a Gun: Confessions from inside history's biggest accounting fraud- the collapse of MCI Worldcom by Walter Pavlo
- Healthsouth: The Wagon to Disaster by Aaron Beam

(other books are welcome and encouraged but need to be approved prior to selection)

Grading Scale

Scaled Score	Letter Equivalent
93-100	A
90-92	A-
87-89	B+
83-86	B
80-82	B-
77-79	C+
70-76	C
Less than 70	F

Academic Calendar
ACCT 6335 – Summer 2016
Ethics for Professional Accountants

Date	Topic	Reading Material	Assignment Due
5/23-5/29	Introduction to Ethics	EIA Chapter 1	
	Ethical Reasoning	EIA Chapter 2	
	Ethical Philosophies	EIA Chapter 3	
5/30-6/5	Social Responsibility	EIA Chapter 4	
	Are Accountants Ethical? Why we Cheat	EIA Chapters 5,6,7	
6/6-6/12	Sarbanes-Oxley Act	SOX, EIA Chapter 13	
	Whistleblowers	EIA Chapter 12	
6/13-6/19	State Societies and Enforcement	Rules	Paper 1 Due on 6/19 Paper 2 Due on 6/19
	Integrity and Objectivity	COPC 1.100	
6/20-6/26	Independence	COPC 1.200, EIA Chapter 10	
	Independence, cont.		
6/27-7/2	Test One		Discussion One Closes on 7/3 Paper 3 Due on 7/3 Paper 4 Due on 7/3
7/4-7/10	General Standards	COPC 1.300	
	Discreditable Acts	COPC 1.400, EIA Chapter 8	
7/11-7/17	Fees	COPC 1.500	
	Advertising	COPC 1.600	
7/18-7/24	Confidential Information	COPC 1.700, EIA Chapter 11	Paper 5 Due on 7/24
	Organization Name and Form	COPC 1.800	
7/25-7/31	Tax Responsibilities	SSTS, EIA Chapter 14, 230	
	CPAs in Business	EIA Chapter 15, EIA Chapter 16	
8/1-8/6	Test Two		Discussion Two Closes on 8/6 Book Report/Analysis Due on 8/6

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](#) on the [Getting Started with eLearning webpage](#).

Course Access and Navigation

The course can be accessed using the UT Dallas NetID account at: <https://elearning.utdallas.edu>. Please see the [course access and navigation](#) section of the site for more information.

To become familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

UT Dallas provides eLearning technical support 24 hours a day/7 days a week. The [eLearning Support Center](#) services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service.

Communication

This course utilizes online tools for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [eLearning Tutorials webpage](#) for video demonstrations on eLearning tools.

Student emails will be answered within 3 working days under normal circumstances.

Distance Learning Student Resources

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the [eLearning Current Students page](#) for details.

Server Unavailability or Other Technical Difficulties

The University is committed to providing a reliable learning management 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 provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online [eLearning Help Desk](#). The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:

"As a Comet, I pledge honesty, integrity, and service in all that I do."

UT Dallas Syllabus Policies and Procedures

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.