The University of Texas at El Paso (UTEP) College of Business Administration
Department of Accounting
ACCT 5329 Ethics in Accounting
Fall 2019
Wednesday November 13, 2019 thru Saturday December 14, 2019
UTEP Graduate Business Center, Room 520B
Wednesday 5:30pm – 9:30pm; Saturday 12:30pm – 4:30pm

Instructor: Sarah A. Robertson CPA
Office: College of Business, Room 229
Phone: (915) 747-5014
E-Mail: sarobertson@utep.edu
Office Hours: Mon & Wed 10 am – 11am or by appointment

Course Prerequisites:
Acct 3321 & 3322 with a grade of “C” or better.

Required Materials:

Business & Professional Ethics for Directors, Executives & Accountants, Eighth Ed., Brooks & Dunn

Method of Course Delivery:
Blackboard, Reading, Lecture, Case Studies, Videos, Class Discussion, Guest Speakers and Independent Small Group Research
**Course Description:**
Ethics in accounting is a study of ethics in the accounting profession. Emphasis is placed on the theories of ethics and their application; the Texas State Board of Accountancy’s rules of ethics; the AICPA’s Code of Professional Conduct; implications of the Sarbanes-Oxley Act; and ethical conditions required by the Securities Exchange commission.

**Course Objectives:**
After successfully completing this course, the student
- Will have a thorough understanding of various theories of ethics, ethical reasoning, and a sense of when each theory might be applied;
- Will have an understanding of integrity, objectivity and independence and ability to determine the ethical course of action that should be taken in various situations;
- Will provide students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession;
- Will provide students with a foundation for ethical reasoning that includes the core values of integrity, objectivity and independence;
- Will demonstrate a clear understanding of the AICPA Code of Professional Conduct and the Texas State Board of Public Accountancy (TSBPA) ethics rules and regulations
- Will be able to discuss implications of the Sarbanes/Oxley Act (SOX);
- Will know the ethical conditions required by the Securities and Exchange Commission (SEC).

Students’ understanding of the course and ability to meet these objectives will be measured by the following:
- Case studies & write-ups
- Homework assignments
- Case presentations
- Discussions/Class Participation
- Quizzes
- Mid-Term Exam
- Final Exam

**Technology Requirement:**
For this graduate course, content is delivered via the Internet through Blackboard. It is the student’s responsibility to ensure your UTEP e-mail account is working and that you have access to the Web. Check Blackboard daily for updates and email messages. Keep your laptop closed during presentations and other specific in-class activities.

**Course Organization:**
The course is organized by weekly modules. You will access each week’s assignments and materials by accessing the current week module in Blackboard. Each week has a brief description of the topic and assignments within the module.
Instructor Communication:
The instructor will be checking in on Blackboard every Monday, Wednesday and Friday mornings. Please allow 48 hours for response to discussion board postings and/or e-mail. If you send a message an hour before an exam, or before an assignment is due, do not expect to receive an immediate response. Please give yourself plenty of time for this response time. Announcements, assignments, and all communications will be through Blackboard. Failure to frequently check Blackboard is done so at risk of missing current communication, materials and assignments.

Classroom Policies:
Teams: A considerable amount of work in this class is team-based. Teams will be assigned at the beginning of the course. Work should be shared equally in teams and failure to contribute to group work will affect your grade.

Attendance: Attendance is required. Classes are run on the basis of class interaction. You are expected to attend class and actively participate. Be sure to sign in every single class. Attendance records are kept and recorded for CPA Exam requirements. If you miss two classes your grade will be lowered by one letter grade as this is 20% of the class. It is your responsibility to withdraw from the class, if that is your wish.

Late and/or Missed Assignments: Late work is not accepted (unless the absence was excused with document evidence). No make-up quizzes, exams or assignments are available.

Excused Absences: Absences due to illness, emergencies, etc. will be excused if you provide me with legitimate, documented reasons. If you miss a class for whatever reason, you owe a responsibility to your team to ensure your situation does not adversely affect them. You are responsible for any assignment of the team for the class you miss and to determine what course content you missed and how your grade is impacted. Please advise me before you miss class so we can discuss your options.

Withdrawing from the Class with a “W”: In order to receive a “W” in this course, you must drop in person, by the drop deadline. Students are responsible for seeing they are withdrawn from the course by the drop deadline. Please contact the Registrar’s Office to initiate the drop process. Students that are withdrawn by the drop deadline will automatically receive a grade of “W”. After the student drop deadline, students will receive a grade of “F” except under extraordinary circumstances and only with the approval of the instructor and academic dean.

Center for Accommodations and Support Services Policy, CASS: Students requesting an accommodation based on a disability must register with the UTEP Center for Accommodations and Support Services. If you have or believe you have a disability that may impact your ability to succeed in a class, whether it be online or face-to-face, you may wish to contact the Center for Accommodations and Support Services (CASS) to show documentation of a disability or to register for testing and services. Students who have been designated as disabled must reactivate their standing with the CASS yearly. If you feel that you may have a disability requiring accommodations and/or modifications, contact CASS at (915) 747-5148.

You also can visit the CASS website at http://sa.utep.edu/cass/ or the CASS office in Room 108 East Union Building.
Course Assignments and Grade Components

Please use the following table for determining grading criteria and components of total grade.

<table>
<thead>
<tr>
<th>Course Grading Structure</th>
<th>% of Grade</th>
<th>Points</th>
<th>Points Equivalent Grade</th>
<th>Earned Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance &amp; Participation – missing two classes will result in one full grade reduction.</td>
<td>9%</td>
<td>50</td>
<td>458 - 408</td>
<td>B</td>
</tr>
<tr>
<td>Quizzes</td>
<td>11%</td>
<td>60</td>
<td>407 - 357</td>
<td>C</td>
</tr>
<tr>
<td>Case Analysis Presentation &amp; Write up</td>
<td>20%</td>
<td>100</td>
<td>356 - 306</td>
<td>D</td>
</tr>
<tr>
<td>Ethical Decision Case Presentation &amp; Write up</td>
<td>20%</td>
<td>100</td>
<td>Below 305</td>
<td>F</td>
</tr>
<tr>
<td>Mid-Term Exam - Case Analysis &amp; Essay Questions</td>
<td>20%</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Exam – Case Analysis &amp; Essay Questions</td>
<td>20%</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Points Available</td>
<td>100%</td>
<td>510</td>
<td></td>
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</table>

Attendance & Preparedness: Class attendance is expected and you will be required to sign in each day. You are expected to read the assigned materials before class, watch any posted videos, completed the quiz and be prepared to participate in class discussions. There are 5 points possible per day for attendance which is based on your ability to answer questions and constructively participate in class discussions.

Quizzes: There will be quizzes over material in the textbook, outside readings and class presentations. Students are required to access and complete a quiz for each module in Blackboard. The quizzes are generally open for (a minimum of) 48 hours. Students that do not take the quiz during the open time will receive a zero for the quiz. Once the quiz is closed, it will not be reopened. Usually the quiz is open book and M/C questions. Please note open periods for each quiz to ensure you have plenty of time to complete the quiz. There are 12 quizzes.

Mid-Term Exam: There will be a mid-term exam based on the material covered to that date. The Mid-Term is a combination of essay questions, multiple choice questions and case analysis.

Final Exam: A Final Exam will be given based upon the entire course material. Exams incorporate material from several sources including the textbook, videos, presentations, articles, discussions etc. The Final Exam is a combination of essay questions, multiple choice questions and case analysis.
Case Study Presentation: Case studies are used extensively in this course. As this is a large class we will not have individual case presentations, rather we will have assigned groups to present. Each group will present a formal case study presentation to the class and prepare an in-depth written analysis for each assigned case, incorporating the ethical theories and topics covered in class and in the course material. The case study presentation should be approximately 30 minutes, and must include slides, video clips and case discussion. Although the format of your presentation is up to you, each item in the ethical decision process model should be addressed. Team case study presentations will begin on Wednesday November 20, 2019. Teams will be assigned to the weekly cases – see the syllabus for the presentation schedule. Each team presenting, will include with their analysis, the answers to the questions posed at the end of the case.

Ethical Decision Presentation: For this presentation, the assigned group will make a formal case presentation, as well as prepare an in-depth written case analysis. The ethical decision case presentation should be limited to 7 slides and be approximately 20 minutes, and must include a thorough step by step ethical decision making process. Although the format of your presentation is up to you, each item in the ethical decision process model should be addressed.

Case Write-up: Case analysis should be in a report format (intro, body & conclusion). Each of the points in the case analysis steps should be addressed. Your cases will be graded based on the quality of your writing, resources used and application of course material. Grammar, punctuation and the use of “citations” is critical in the grading of your case as well as your presentation.

ACCT 5329 Activities – Due Dates Fall 2019

<table>
<thead>
<tr>
<th>Activity</th>
<th>Date Open</th>
<th>Date Due - Closed</th>
<th>Where Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus Quiz</td>
<td>Nov 13 at 8:00 AM (MST)</td>
<td>Nov 16 at 12:29 PM (MST)</td>
<td>Class 1</td>
</tr>
<tr>
<td>Quiz CH 8</td>
<td>Nov 13 at 8:00 AM (MST)</td>
<td>Nov 16 at 12:29 PM (MST)</td>
<td>Class 2</td>
</tr>
<tr>
<td>Quiz CH 1</td>
<td>Nov 16 at 8:00 AM (MST)</td>
<td>Nov 20 at 5:29 PM (MST)</td>
<td>Class 3</td>
</tr>
<tr>
<td>Quiz CH 2</td>
<td>Nov 16 at 8:00 AM (MST)</td>
<td>Nov 20 at 5:29 PM (MST)</td>
<td>Class 3</td>
</tr>
<tr>
<td>Quiz CH 3</td>
<td>Nov 20 at 8:00 AM (MST)</td>
<td>Nov 23 at 12:29 PM (MST)</td>
<td>Class 4</td>
</tr>
<tr>
<td>Quiz CH 4</td>
<td>Nov 23 at 8:00 AM (MST)</td>
<td>Nov 27 at 5:29 PM (MST)</td>
<td>Class 5</td>
</tr>
<tr>
<td>Quiz SEC/SOX</td>
<td>Nov 23 at 8:00 AM (MST)</td>
<td>Nov 27 at 5:29 PM (MST)</td>
<td>Class 5</td>
</tr>
<tr>
<td>Mid Term Exam</td>
<td>Nov 30 at 8:00 AM (MST)</td>
<td>Nov 30 at 11:59 PM (MST)</td>
<td>Class 6</td>
</tr>
<tr>
<td>Quiz CH 5</td>
<td>Dec 1 at 8:00 AM (MST)</td>
<td>Dec 4 at 5:29 PM (MST)</td>
<td>Class 7</td>
</tr>
<tr>
<td>Quiz TX Code of Conduct</td>
<td>Dec 1 at 8:00 AM (MST)</td>
<td>Dec 4 at 5:29 PM (MST)</td>
<td>Class 7</td>
</tr>
<tr>
<td>Quiz CH 6</td>
<td>Dec 4 at 8:00 AM (MST)</td>
<td>Dec 7 at 12:29 PM (MST)</td>
<td>Class 8</td>
</tr>
<tr>
<td>Quiz AICPA Code of Prof. Conduct</td>
<td>Dec 4 at 8:00 AM (MST)</td>
<td>Dec 7 at 12:29 PM (MST)</td>
<td>Class 8</td>
</tr>
<tr>
<td>Quiz CH 7</td>
<td>Dec 7 at 8:00 AM (MST)</td>
<td>Dec 11 at 5:29 PM (MST)</td>
<td>Class 9</td>
</tr>
<tr>
<td>Final Exam</td>
<td>Dec 14 at 8:00 AM (MST)</td>
<td>Dec 14 at 11:59 PM (MST)</td>
<td>Class 10</td>
</tr>
<tr>
<td>Case Analysis and Presentation</td>
<td>See Sign Up Schedule</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethical Decision Presentation</td>
<td>Dec 7 at 8:00 AM (MST)</td>
<td>Dec 11 at 5:29 PM (MST)</td>
<td>Class 9</td>
</tr>
</tbody>
</table>

Guidelines
• **Date Open** – means that an assignment, quiz, or exam is now available.
• **Dates Due – Closed** means that an assignment, quiz, or exam is closed and no longer available.
• **It is important to pay attention to all due dates and to manage your time and meet the requirements of this graduate class as outlined in the course syllabus.**
University Policies

Notice of Copyright Infringement: Copying a textbook, or any other copyrighted material is a violation of U. S. copyright law. Violation of U. S. copyright law can result in civil damages up to $100,000 for each work copied. Copying of textbooks or any other copyrighted material is not “fair use” under the Copyright Act. The “fair use doctrine” only permits non-commercial copying of part (in general, not more than 10%) of a copyrighted work. Do not take credit for work that is not your own by copying and pasting from the internet, failing to cite sources of information, failing to attribute direct quotes to their original author, or submitting your work from another course without prior permission. Please do not bring copied textbooks to this class.

Academic Standing

At the graduate level, academic standing is based on CUMULATIVE GRADE POINT AVERAGE not by major or program of study. All coursework (GR/DR/SP) completed at the student’s respective level is part of the graduate academic record/transcript, and all respective grades earned are part of the cumulative GPA. This applies to all courses even if the courses are not part of the degree requirements.

- Courses are listed on transcripts with their respective cumulative grade point average according to the level of the course not the level of student.
- At the graduate level, courses cannot be repeated for GPA recalculation.

Probation

- Graduate students (degree seeking) in graduate programs must maintain a minimum 3.0 cumulative grade point average.
- Post-baccalaureate, teacher and professional certification and/or endorsement students (non-degree) must maintain a minimum 2.5 cumulative grade point average.
- Failure to meet the minimum cumulative GPA requirement will result in academic probation.
- If placed on academic probation, the cumulative GPA must be raised to a 3.0 for degree seeking students or 2.5 for non-degree seeking students by the conclusion of the next nine semester hours of enrollment or the student may face permanent dismissal from the Graduate School.

Academic Integrity

UTEP prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. Students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures (HOOP). It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student, possessing unauthorized materials during a test, or falsifying research data on reports. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as one’s own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the Office of Student Conduct and Conflict Resolution (OSCCR) for possible disciplinary action. To learn more visit HOOP: Student Conduct and Discipline.
Special Note to Scholastic Dishonesty Policy

Study groups are popular at UTEP and are encouraged in this course. Additionally, "team" solutions will be required at times during the semester. When applicable, these team solutions are SPECIFICALLY AND EXPLICITLY allowed on given assignments and are part of an increasing focus on "teams" in the workplace. However, individual answers are required where EXPLICIT instructions are not received involving group work. Answers to questions/problems (1) copied directly from the book or (2) consisting of substantially the same wording as other papers in the class will receive zero or split credit, respectively. Relying on the understanding of another person will leave you unprepared to deal with exam material.

Campus Carry:

Although persons who hold a Concealed Handgun License can lawfully carry their gun into a UTEP classroom the classrooms located at the GBC are not owned by UTEP. This facility is leased from an organization not affiliated with UTEP. Therefore, there are no weapons allowed at the GBC facility located in the Chase Bank Building.

Faculty and Student Responsibilities: The College of Business web page contains the statement of responsibilities assumed by the faculty member and the students enrolled in this course. Please read this information. The link is located at http://business.utep.edu/About/responsibilities.aspx.

Student Standards of Conduct

Each student is responsible for notice of and compliance with the provisions of the Regents’ Rules and Regulations, which are available for inspection electronically at: http://www.utsystem.edu/bor/rules/homepage.htm.

All students are expected and required to obey the law, to comply with the Regents’ Rules and Regulations, with System and University rules, with directives issued by an administrative official in the course of his or her authorized duties, and to observe standards of conduct appropriate for the University. A student who enrolls at the University is charged with the obligation to conduct himself/herself in a manner compatible with the University's function as an educational institution.

While enrolled at the University, a student neither loses the rights nor escapes the responsibilities of citizenship. Any student who engages in conduct that is prohibited by the Board of Regents' Rules and Regulations or the Universities Rules and Regulations, or by federal, state, or local law is subject to discipline whether such conduct takes place on or off campus or whether civil or criminal penalties are imposed for such conduct. All students are expected and required to obey the law, to show respect for properly constituted authority, and to observe correct standards of conduct. The University of Texas at El Paso administers student discipline according to established procedures of due process. Procedures are defined and described in the Rules and Regulations of the Board of Regents, Rule 50101, and in the Handbook of Operating Procedures (HOOP). Students should check with appropriate departments whose policy or regulation is of concern. If necessary, students need to refer to the rules in the Regents’ Rules (http://www.utsystem.edu/bor/rules) and the HOOP. The Office of the Dean of Students can assist on this matter. This set of rules is available at http://hoop.utep.edu.
Other Prohibited Conduct

Computer usage violations, use of alcoholic beverages, dishonesty, gambling, defacing of property, endangering the health or safety of others, use of obscene and threatening language, altering of records, possession or use of firearms at the GBC, failure to respond promptly to official notices, etc. will subject the student to disciplinary action.

Penalties, which may be imposed in conjunction with the approved disciplinary procedures, include the following: written warning, disciplinary probation, withholding of grades, withholding of official transcript or degree, restitution, failing grade, denial of degree, suspension and expulsion, revocation of degree and withdrawal of diploma, or other penalty as deemed appropriate under the circumstances. In addition, certain privileges may be withdrawn consistent with the severity of the offense and the rehabilitation of the student. These penalties may be imposed singularly or in any combination upon individuals, groups, or organizations.

Calendar subject to change: The calendar provided for the course is a "best estimate" schedule for the class. Unexpected scheduling problems and developing course materials may result in a modification of the schedule. Current events may also cause the elimination or substitution of other material that may become more relevant. You may rely on this course schedule as a BASIC outline for the course. The schedule is not a contractual agreement and is subject to change. Students will receive guidance concerning alterations to the schedule through announcements. Regardless of the ordering of material covered, stay up with the scheduled reading assignments. Because of the nature of the material and texts, course requirements are designed to aid in developing an integrated understanding of the material with the full semester in mind. Discussion boards, quizzes and assignments are designed with the assumption that you have read relative materials prior to participation.

Student Resources

UTEP provides a variety of student services and support:

- **UTEP Library**: Access a wide range of resources including online, full-text access to thousands of journals and eBooks plus reference service and librarian assistance for enrolled students.
- **Help Desk**: Students experiencing technological challenges (email, Blackboard, software, etc.) can submit a ticket to the UTEP Helpdesk for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on campus.
- **University Writing Center (UWC)**: Submit papers here for assistance with writing style and formatting, ask a tutor for help and explore other writing resources.
- **Military Student Success Center**: UTEP welcomes military-affiliated students to its degree programs, and the Military Student Success Center and its dedicated staff (many of whom are veterans and students themselves) are here to help personnel in any branch of service to reach their educational goals.

Additional Course Web Sites:

- U.S. Securities and Exchange Commission [www.sec.gov/about/whatwedo.html](http://www.sec.gov/about/whatwedo.html)
- American Institute of Public Accountancy [www.aicpa.org](http://www.aicpa.org)
- Texas State Board of Public Accountancy [www.tsbpa.state.tx.us](http://www.tsbpa.state.tx.us)
- International Federation of Accountants [www.IFAC.org](http://www.IFAC.org)
- Josephson Institute of Ethics [www.josephsoninstitute.org](http://www.josephsoninstitute.org)
Class Schedule: This schedule is subject to change should it become necessary so please check Blackboard regularly.

<table>
<thead>
<tr>
<th>CLASS/Module</th>
<th>TOPIC</th>
<th>Chapters/Readings</th>
<th>Activities &amp; Assignments Due</th>
<th>Notes</th>
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<tbody>
<tr>
<td>Class 5 11/27</td>
<td>Brooks &amp; Dunn Chapter 4:</td>
<td>Chapter 4 Sarbanes-Oxley Act</td>
<td>1. Ethics Café 2. Quiz CH 4 (11/27)</td>
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“Practical Ethical Decision Making”

<table>
<thead>
<tr>
<th>Class 6 11/30</th>
<th>Mid Term Exam</th>
</tr>
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| Class 7 12/4 | **Brooks & Dunn**  
**Chapter 5:**  
“Corporate Ethical Governance & Accountability”  
Chapter 5  
TSBPA Code of Conduct  
1. Ethics Café  
2. Quiz CH 5 (12/4)  
3. Quiz TX Code of Conduct (12/4)  
4. Guest Speaker: Mark Leake – Lockheed Martin  
5. Group 5 Case Study Presentation |

| Class 8 12/7 | **Brooks & Dunn**  
**Chapter 6:**  
“Professional Accounting in the Public Interest, Post Enron”  
Chapter 6  
AICPA Code of Professional Conduct  
1. Ethics Café  
2. Quiz CH 6 (12/7)  
3. Quiz AICPA Code of Professional Conduct  
4. In Class Ethical Decision Case Analysis  
5. Group 7 Case Study Presentation  
6. Group 8 Case Study Presentation |

| Class 9 12/11 | **Brooks & Dunn**  
**Chapter 7:**  
‘Managing Ethics Risks & Opportunities”  
Workplace Ethics Cases – Discrimination & Abuse.  
Chapter 7  
1. Ethics Café  
2. Quiz CH 7 (12/9)  
3. Ethical Decision Case Analysis Presentation – All Groups |

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<thead>
<tr>
<th>Class 10 12/14</th>
<th>FINAL EXAM</th>
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<table>
<thead>
<tr>
<th>Class 11 12/18</th>
<th>FINALS WEEK</th>
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*Every effort has been made to ensure the content of this syllabus is accurate. However, changes may be made as necessary.*