



**The University of Texas at El Paso (UTEP) Woody L Hunt College of Business  
Department of Accounting and Information Systems**

**ACCT 5329 Ethics in Accounting CRN 27381**

**April 2, 2024 thru May 7, 2024**

**Tuesday 5:30pm – 9:30pm**

**Saturday 12:30pm – 4:30pm**

**GBC 520A**

Instructor: Sarah A. Robertson CPA  
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Office Hours: Wednesday & Friday 10:00 am – 11:00 am or by appointment

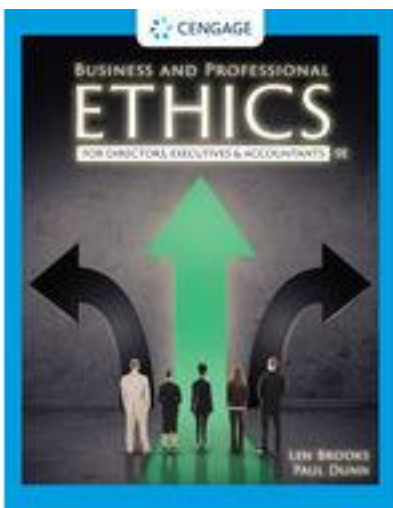
**Course Prerequisites:**

Acct 3321 & 3322 with a grade of "C" or better.

**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.

**Required Materials:**



Business & Professional Ethics for Directors, Executives & Accountants, Ninth Ed., Brooks & Dunn  
ISBN 978-0-357-44188-6

**Method of Course Delivery:**

Content is delivered through In Class Lecture, Blackboard, Reading, Video Lecture, Case Studies, Videos, Class Discussion, Guest Speakers and Independent Small Group Research

**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 have 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 have 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 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. You may use any of the primary Web browsers—Explorer, Google Chrome, Firefox, Safari, etc. When having technical difficulties, try switching to another browser. Also, make sure you allow pop ups and clear your browser cache if having difficulties.

You will need to have or have access to a computer/laptop, printer, scanner, a webcam and a microphone. You will need a USB drive or cloud service to save work completed inside and outside the course.

Additionally, you will need to download or update the following software: Microsoft Office, Adobe, Flashplayer, Windows Media Player, QuickTime, and Java. Check that your computer hardware and software are up-to-date and able to access all parts of the course.

When creating documents, slide presentations, spreadsheets, etc., use Microsoft Office or a compatible program. The [UTEP Technology Support Services](#) (3rd floor, UTEP Library) can also provide support, updates and assistance needed.

## Course Organization:

The course is organized by class modules. You will access assignments, quizzes, exams and materials by accessing the current class module in Blackboard. Each module has a brief description of the topic and assignments within the module. Look frequently in each module as material opens and closes at different times, so you may see new material appear.

## 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. You are expected to read the assigned materials, watch any posted videos, complete the quiz, and be prepared to participate in class discussions. Attendance records are kept and recorded for CPA Exam requirements which is based on your ability to answer questions and constructively participate in class discussions. If you miss 2 class meetings, your grade will be lowered by one letter grade.

**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 discussion or group meeting for whatever reason, you owe a responsibility to your team to ensure your situation does not adversely affect them. Please advise me before you miss class or group meetings so we can discuss your options.

**Netiquette:** When communicating electronically, many of the feelings or impressions that are transmitted via body language in face-to-face communications are lost. Consequently, interpreting emotions and innuendos is much more difficult. Only what is written, or drawn, carries the message. Often, excitement can be misinterpreted as anger or insult. It is important to keep this in mind as we communicate online. Words in print may seem harmless, but they could emotionally injure when working at a distance. Hence, it is vitally important that we are conscious of how we communicate while working at a distance.

For example, avoid the use of caps in your electronic messages, as wording in caps comes across as shouting. The standard practice ("Netiquette") for participation in networked discussion requires that all participation be focused on the topic at hand, not become personalized, and be substantive in nature. A person may certainly

disagree with someone else's view, but you must do so respectfully; you may express strong beliefs but you must allow for differing opinions.

Please observe the following:

- You are required to check the Blackboard course shell daily for messages, updates, and assignments.
- Always consider the audience. Remember that members of the class and the instructor will be reading any postings.
- Respect and courtesy must be always extended to fellow classmates and the instructor, in all contexts. No harassment or inappropriate class behavior will be tolerated.
- Be professional and careful in what you say about others and allow for disagreement among your classmates. Respect for other's opinions is expected.
- When reacting to someone else's opinion, address and focus on the ideas, not the person who offered their opinion.
- Be careful when using sarcasm and humor. Often, your joke may be viewed as criticism.
- Our course is not a public venue. All discussions should be considered private and confidential. Whatever is discussed and shared is for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space. If students wish to do so, they have the ethical obligation to first request the permission of the writer(s).
- The obstruction or disruption of any group activity, class activity or any other course activity is prohibited and will subject the student or group of students to disciplinary action.
- An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of the Dean of Students for additional disciplinary intervention including withdrawal from the course.

**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.

Course Grading Structure	% of Grade	Points		Points Equivalent Grade	Earned Grade
				500 - 450	<b>A</b>
Discussion - Attendance & Participation	12%	60		449 - 400	<b>B</b>
Quizzes	14%	70		399 - 350	<b>C</b>
In Class activities	14%	70		349 - 300	<b>D</b>
Ethical Decision Group Case Presentation & Write up	20%	100		Below 299	<b>F</b>
Mid-Term Exam - Case Analysis & Essay Questions	20%	100			
Final Exam – Case Analysis & Essay Questions	20%	100			
Total Points Available	100%	500			

**Quizzes:** There will be quizzes over material in the textbook outside professional code readings. Students are required to access and complete quizzes 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.

**Mid-Term Exam:** There will be a mid-term exam based on the material covered to that date from sources including the textbook, videos, presentations, articles, discussions etc. The Mid-Term is a combination of essay questions, multiple choice questions and case analysis. The Mid-Term will be posted in Blackboard.

**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 will include an individual case analysis. The Final Exam will be posted in Blackboard.

**Discussions:** For class discussions, students will be communicating in either a written format or through class discussion on an assigned topic. You will need to be current on all course material to be effective in your contribution. Course content knowledge must be incorporated into our course discussions. Therefore, thoughtful participation will reflect not only in your participation grade, but also in the thoroughness of your responses for assignments/exams.

**Ethical Group Case Presentation:** There will be a sign up in Class 1 to sign up for a group and case. If you did not sign up in a group, you will be assigned a group by the end of the first week of class. Each group will present a formal case study presentation and prepare an in-depth written analysis (5-7 pages) for the assigned case, incorporating the ethical theories and topics covered in class and in the course material. The case study presentation should be approximately 30 - 40 minutes and must include a presentation with each team member participating and should include slides and video clips. Each group will be using their presentation to synthesize and apply course content. In this assignment, your group will share a case and identify ethical issues identified throughout the case. Your case should provide a meaningful contribution to what we have covered in the course and the impact it has had upon the accounting profession. After the presentation the group is required to initiate and guide class discussion on their case and the ethical issues involved. Each team presenting will submit their written analysis, including addressing the questions posed at the end of the case, on the day of presentation. Specific instructions will be posted in Blackboard.

The Group Presentations will be graded by the professor and 6 classmates from the class. Part of your grade will include your review of the Group Case Presentation assigned to you. You will be given a grading matrix. You will be required to justify your grade on the presentation you reviewed. Remember to dress professionally, as your appearance is part of your presentation.

**Case Analysis Write-up:** Case analysis for the group presentation should be in a report format (intro, body & conclusion). Your case will be graded based on the quality of your writing, resources used and application of course material. **Include a citation resource list at the end.** Grammar, punctuation, and the use of "citations" is critical in the grading of your case as well as your presentation.

**ACCT 5329 Activities – Due Spring 2024**

<b>Activity</b>	<b>Date Open</b>	<b>Date Due - Closed</b>	<b>Where Submitted</b>
Syllabus Quiz	April 2 at 8:00 AM (MST)	April 5 at 11:59 PM (MST)	Class 1
Discussion - Intro	April 2 at 8:00 AM (MST)	April 5 at 11:59 PM (MST)	Class 1
Survey – Ethics Entrance	April 2 at 8:00 AM (MST)	April 5 at 11:59 PM (MST)	Class 1
Quiz CH 8	April 2 at 8:00 AM (MST)	April 5 at 11:59 PM (MST)	Class 2
Quiz CH 2	April 6 at 8:00 AM (MST)	April 8 at 11:59 PM (MST)	Class 3
Quiz CH 3	April 6 at 8:00 AM (MST)	April 8 at 11:59 PM (MST)	Class 3
Quiz CH 4	April 10 at 8:00 AM (MST)	April 12 at 11:59 PM (MST)	Class 4
Quiz CH 5	April 13 at 8:00 AM (MST)	April 15 at 11:59 PM (MST)	Class 5
Quiz SEC/SOX	April 13 at 8:00 AM (MST)	April 15 at 11:59 PM (MST)	Class 5
<b>Mid Term Exam</b>	<b>April 20 at 12:30 PM (MST)</b>	<b>April 20 at 4:30 PM (MST)</b>	<b>Class 6</b>
Quiz TX Code of Conduct	April 21 at 8:00 AM (MST)	April 24 at 11:59 PM (MST)	Class 7
Quiz AICPA Code of Prof. Conduct	April 21 at 8:00 AM (MST)	April 24 at 11:59 PM (MST)	Class 7
Quiz CH 7	April 26 at 8:00 AM (MST)	April 29 at 11:59 PM (MST)	Class 8
Quiz CH 6	April 26 at 8:00 AM (MST)	April 29 at 11:59 PM (MST)	Class 8
<b>Group Case Presentation</b>	<b>In Class Presentation 4/27</b>	<b>In Class Presentation 4/27</b>	<b>Class 9</b>
<b>Group Case Presentation</b>	<b>In Class Presentation 4/30</b>	<b>In Class Presentation 4/30</b>	<b>Class 9</b>
Ethics Café – Discussion: Integrity	May 1 at 8:00 AM (MST)	May 3 at 11:59 PM (MST)	Class 10
Survey – Ethics End of Class	May 1 at 8:00 AM (MST)	May 3 at 11:59 PM (MST)	Class 10
<b>Final Exam</b>	<b>May 4 at 12:30 PM (MST)</b>	<b>May 4 at 4:30 PM (MST)</b>	<b>Class 10</b>

**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 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.

**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 ones' 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 [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



**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)
- Digital Resources – Brooks & Dunn [www.cengagebrain.com](http://www.cengagebrain.com)
- International Federation of Accountants [www.IFAC.org](http://www.IFAC.org)
- Josephson Institute of Ethics [www.josephsoninstitute.org](http://www.josephsoninstitute.org)
- Wall Street Journal <http://wsj.com>

**Class Schedule:** This schedule is subject to change should it become necessary so please check Blackboard regularly.

CLASS/Module	TOPIC	Chapters/Readings	Activities & Assignments Due	Notes
Class 1 4/2	Introduction to the Ethics Class Analyzing your ethical aptitude.	Review Syllabus Instructor Introduction Student Introduction	1. Syllabus Quiz (4/5) 2. Discussion – Intro (4/5) 3. Sign up for Group Presentation 4. Ethics entrance Survey (4/5)	<b>Guest Speaker:</b> Louie Rodriguez StrengthsFinder Assessment  Sign up for Group Presentation
Class 2 4/6	<b>Brooks &amp; Dunn Chapter 8:</b> “Subprime Lending Fiasco “– Ethics Issues: Greed, Incompetence, Dishonesty, Conflicts of Interest, Non-transparency, Lack of Moral Courage, & Poor Risk Management	Chapter 8	1. Quiz CH 8 (4/5)	Video: Inside Job
Class 3 4/9	<b>Chapter 2:</b> “Ethics & Governance Scandals” <b>Brooks &amp; Dunn Chapter 3:</b> “Ethical Behavior – Philosophers’ Contributions”	Chapter 2  Chapter 3	1. Quiz CH 2 (4/8) 2. Quiz CH 3 (4/8)	<b>Guest Speaker:</b> Special Agents Raymundo Rincon & Patrick Peevey IRS – Criminal Investigations
Class 4 4/13	<b>Brooks &amp; Dunn Chapter 4:</b> “Practical Ethical Decision Making”	Chapter 4	1. Quiz CH 4 (4/12)	<b>Guest Speaker:</b> Edmundo Calderon Chief Internal Auditor, City of El Paso

Class 5 4/16	<b>Brooks &amp; Dunn Chapter 5:</b> “Corporate Ethical Governance & Accountability”	Chapter 5  Sarbanes-Oxley Act	1. Quiz CH 5 (4/15) 2. Quiz SOX (4/15)	<b>Guest Speaker:</b> Steele Jones, shareholder Butterworth & Macias
Class 6 4/20	Mid Term Exam		<b>1. Mid Term Exam (4/20)</b>	
Class 7 4/23	AICPA Code of Professional Conduct  TSBPA Code of Conduct	Cases  AICPA Code of Professional Conduct  TSBPA Code of Conduct	1. Quiz AICPA (4/24) 2. Quiz – TX Code of Conduct (4/24)	<b>Guest Speaker:</b> Roberto Martinez Asst. Director, Conduct & Conflict Resolution
Class 8 4/27	<b>Brooks &amp; Dunn Chapter 7:</b> ‘Managing Ethics Risks & Opportunities’ Workplace Ethics Discrimination & Abuse.	Cases  Chapter 7  Chapter 6	<b>1. Group Case Presentation &amp; Reviews (4/27)</b> 2. Quiz CH 7 (4/29) 3. Quiz CH 6 (4/29)	Group Case Presentations
Class 9 4/30	<b>Brooks &amp; Dunn Chapter 6:</b> “Professional Accounting in the Public Interest”	Cases  Chapter 6 cont.	<b>1. Group Case Presentation &amp; Reviews (4/30)</b>	Group Case Presentations
Class 10 5/4	FINAL EXAM		1. Discussion: Independence, Objectivity & Integrity (5/3) 2. Ethics End of Class Survey (5/3) <b>2. Final Exam (5/4)</b>	
Class 11 5/7	FINALS WEEK			

*Every effort has been made to ensure the content of this syllabus is accurate. However, changes may be made as necessary.*