



2. UNIVERSITY MISSION STATEMENT

Wayland Baptist University exists to educate students in an academically challenging, learning-focused and distinctively Christian environment for professional success, and service to God and humankind.

3. COURSE NUMBER & NAME:

ACCT 5304-VC01, Business Ethics for Accountants

4. TERM:

Spring, 2019

5. INSTRUCTOR:

Dr. George L. Valentine

6. CONTACT INFORMATION:

Office phone: 830-220-0890

WBU Email: valentineg@wbu.edu

Cell phone: optional

7. OFFICE HOURS, BUILDING & LOCATION:

Virtual Office, Call between 1200 and 2000

8. COURSE MEETING TIME & LOCATION:

Virtual Campus

9. CATALOG DESCRIPTION:

Systematic overview of normative ethics and a comprehensive discussion of contemporary moral issues including analysis of case studies.

10. PREREQUISITE:

None

11. REQUIRED TEXTBOOK AND RESOURCE MATERIAL:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#	UPDATED
<u>Business & Professional Ethics</u>	Brooks	8th	2018	Cengage	9781-30597-1455	4/25/17
<u>Professional Ethics: Using the AICPA Code of Professional Conduct</u>	Helstrom, Joseph			Western CPE www.westerncpe.com		

<u>Ethics and Professional Conduct for Texas CPAs</u>	Helstrom, Joseph			www.westerncpe.com		
<u>Independence Rules for CPAs – An Auditor’s Perspective on AICPA, Public Company, Governmental, and International Differences</u>	Louis, Jennifer			www.illumio.com		

12. OPTIONAL MATERIALS

None

13. COURSE OUTCOMES AND COMPETENCIES:

- Identify the ethical toolbox and list the tools available to employees and employers in making business and workplace decisions.
- Describe historically how ethical tools, or their absence, have been used and abused.
- Identify ethical issues and business solutions in developing a practical decision matrix.
- Bring real world ethics into the classroom.
- To apply ethical solutions to assets and personnel in a business setting.
- To communicate in writing and orally, clearly and succinctly ethical decisions and the reasoning to all those who are or maybe impacted by your communication.
- Create, prepare, & produce an ethics program with all the components.
- Understand the role of corporate governance and corporate culture in ethical decision making;
- Examine the objectivity, integrity, and independence rules of accounting;
- Understand the AICPA, TSCPCA, SEC, and TSBPA ethics rules.

14. ATTENDANCE REQUIREMENTS:

As stated in the Wayland Catalog, students enrolled at one of the University’s external campuses should make every effort to attend all class meetings. All absences must be explained to the instructor, who will then determine whether the omitted work may be made up. When a student reaches that number of absences considered by the instructor to be excessive, the instructor will so advise the student and file an unsatisfactory progress report with the campus executive director. Any student who misses 25 percent or more of the regularly scheduled class meetings may receive a grade of F in the course. Additional attendance policies for each course, as defined by the instructor in the course syllabus, are considered a part of the University’s attendance policy.

15. STATEMENT ON PLAGIARISM & ACADEMIC DISHONESTY:

Wayland Baptist University observes a zero tolerance policy regarding academic dishonesty. Per university policy as described in the academic catalog, all cases of academic dishonesty will be reported and second offenses will result in suspension from the university.

16. DISABILITY STATEMENT:

In compliance with the Americans with Disabilities Act of 1990 (ADA), it is the policy of Wayland Baptist University that no otherwise qualified person with a disability be excluded from participation in, be denied the benefits of, or be subject to discrimination under any educational program or activity in the university. The Coordinator of Counseling Services serves as the coordinator of students with a disability and should be contacted concerning accommodation requests at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

17. COURSE REQUIREMENTS and GRADING CRITERIA:

(Include information about term papers, projects, tests, presentations, participation, reading assignments, etc. and how many points or what percentage of the final grade each of these components or assignments is worth)

Course Grading:

Grades will be based upon the following:

1. Group Assignments Case/Project	40%
2. Discussion Board	10%
3. Continuing Education Course Exams	10%
4. Exams	<u>40%</u>
	<u>100%</u>

Group Assignment - Current Issues Case, Project, Presentation, or Movie Review

Students will be divided into study groups. Each group may choose one of the following cases or current issues to analyze. Your report that should not exceed 10 pages of double-spaced typewritten text, plus appendices as appropriate. Project reports are to be uploaded in blackboard.

Where a case write-up is chosen, the report should cover at least: an executive summary; what happened; major personnel involved; flaws in corporate and professional accounting governance exposed, and suggested improvements; probable impacts on the accounting profession; and important readings and references. A movie review should include: an executive summary, a brief overview of the plot, the ethics issues raised, your analysis and comment on those issues, your opinion on the prevalence of the problems raised, and your expected outcomes in the next five and ten years.

Ethical Assessment of one of:

- The Impact of the Release of the Panama Papers
- Which Business Model is Worse: Valeant Pharmaceuticals vs. Coca Cola – Price Gouging or Fostering Obesity & Diabetes?
- What Percentage of Women Should a Company Strive For on its Board of Directors?

Case Write-up on one of:

- Impacts of “CEO Tone at the Top”;
- Corporate Psychopaths
- Sustainability Program Recommendations for Co. XX;
- Another topic as approved by the instructor.

Consultant’s Report to the Chairman of one of a:

- Client with worldwide operations, to explain what your audit/consulting firm would do in an assignment to provide ethical assurance to the client.
- Client in the telecommunications industry proposing a set of governance metrics to be used to monitor the ethical integrity of the governance system.
- Ethical risks related to data security, hacking, cloud computing, and big data usage

Presentation to Class: See instructor for subjects

Movie Review: A business or professionally-oriented movie with prior approval by instructor.

Other topics as approved by the instructor such as: (to follow)

DISCUSSION BOARD:

Each week of the course contains one or more discussion topics relating to the material covered in that weekly unit. You are required to make a minimum of two posts per discussion topic. You are encouraged to make more value-added posts--the more the merrier. In online education, a lot of the learning comes from other learners. We are all partners in this special online educational experience. These posts (responses) will be graded according to the following policy.

When submitting your online posts, concentrate on the quality of your responses. There are two graded components of participation - one is frequency and the other is quality.

- Frequency of participation is 50% of your Discussion score for the week. If you participate on three (3) different days for a total of at least four weekly posts, your score for this component will be an A (for this ½ of the grade). If you make no posts for the week, your score is an F. If you make two to three posts for the week, your grade will range from D to B for this grade component.
- Quality of participation is the other 50% of your Discussion score for the week. Please note ----A quality response is not a "one liner." It is a thoughtful presentation of an idea in response to a question posted by the instructor or in response to another student's response or question. Examples of quality postings include: providing additional information to the discussion; elaborating on previous comments; presenting explanations of concepts or methods to help fellow students; and providing reasons for or against something in a persuasive fashion. Feel free to do some research on the web or in the online library and use the research in your comments within the threaded discussions.

Read and respond to the comments by your fellow classmates, as well as to the instructor's comments. This is your opportunity to bring your real world experiences to the class.

- Focus on the issued raised. They are synthesizing questions that show your mastery of the material.
- Relate your comments to not only the assigned readings, but also to your practical experiences and self-discovery of outside readings. The only way I can give you credit for visiting the discussion board is if you actually post something of substance that adds value to the class discussion. Comments such as "I agree" or "Yes, I think so, too" will not be considered for credit. I grade discussion boards based upon the quantity, frequency and quality of your posts. The quality of your posts is subjective and I am looking for value added comments.
- Remember for some of these discussions, there may not be a "right" answer. For these and all other discussions, please be prepared to defend your position.

Continuing Education Course Exams

One from each continuing education module.

Exams

There will be used also to assess the student's understanding of the course objectives. Two exams covering the lectures and reading assignments will be given.

University grading system:

A = 90 - 100 B = 80 – 89 C = 70 – 79 D = 60 – 69 F = < 60

17.1 Grade Appeal Statement: “Students shall have protection through orderly procedures against prejudices or capricious academic evaluation. A student who believes that he or she has not been held to realistic academic standards, just evaluation procedures, or appropriate grading, may appeal the final grade given in the course by using the student grade appeal process described in the Academic Catalog. Appeals may not be made for advanced placement examinations or course bypass examinations. Appeals are limited to the final course grade, which may be upheld, raised, or lowered at any stage of the appeal process. Any recommendation to lower a course grade must be submitted through the Vice President of Academic Affairs/Faculty Assembly Grade Appeals Committee for review and approval. The Faculty Assembly Grade Appeals Committee may instruct that the course grade be upheld, raised, or lowered to a more proper evaluation.”

18. TENTATIVE SCHEDULE

See Attached

19. ADDITIONAL INFORMATION

- a. My goal is for each of you to satisfactorily complete the course. This will take a concentrated effort by each of us. Please see me early if anything occurs that might jeopardize reaching this goal. We can usually work out a solution.
- b. May God bless each of you!

Acct 5304 Business Ethics for Accountants
 Tentative Schedule for Spring 2019

<u>Chapter</u>	<u>Topic</u>	<u>Exams & Projects</u>	<u>Due Date</u>
1	Governance Framework & Functions		3/2/2019
2	Ethics Affect Everyone		3/9/2019
3	Ethical Decision Making	Ethical Assessment Due	3/23/2019
4	Corporate		3/30/2019
		Exam # 1	4/6/2019
5	Professional Accounting		4/6/2019
6	Significant Ethical Issues	Case Write Up	4/13/2019
8	Risk Management & Ethics Risks		4/20/2019
9	Governance Challenges		4/27/2019
		Exam # 2	5/4/2019
CPE	Professional Ethics: Using the AICPA Code of Professional Conduct	Movie Review	5/4/2019
CPE	Ethics and Professional Conduct for Texas CPAs		5/11/2019
CPE	Independence Rules for CPAs – An Auditor’s Perspective on AICPA, Public Company, Governmental, and International Differences		5/18/2019