

## Wayland Mission Statement

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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.

## Contact Information

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**Course:** ACCT 4334-VC01 – Business Ethics for Accountants

**Campus:** WBU online

**Term/Session:** Spring 2023 Term 1

**Instructor:** Dr George L. Valentine

**Office Phone Number/Cell #:** 830-220-0890

**WBU Email Address:** valentineg@wbu.edu

**Office Hours, Building, and Location:** Virtual Office, Call between 1400 and 1800

**Class Meeting Time and Location:** Virtual Campus

## Textbook Information

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### Required Textbook(s) and/or Required Materials:

BOOK	AUTHOR	ED	YEAR	PUBLISHER	ISBN#
Business and Professional Ethics	Brooks/Dunn	9th	2021	Cengage	9780-35744-1886

*The textbook for this course is part of the **Wayland's Automatic eBook** program. You will have access to an eBook and interactive learning material on the first day of class through your Blackboard course site. The cost of this Automatic eBook will be billed directly to your student account when you register for the course. You will be notified via email with access instructions and additional information. If you do not wish to participate in the Automatic eBook program, you will have the first 12 days of class to opt-out of the program (additional details will be outlined in your email instructions). For more information on the Automatic eBook program, visit the Wayland Bookstore [Automatic eBook FAQ](#) page.*

### REQUIRED SOFTWARE:

AICPA's Code of Professional Conduct – Exploring the Foundational Principles Underlying the CPA Profession as a Whole [www.illumio.com](http://www.illumio.com)

Bernard Madoff Investments Securities' Auditor: A Case Study of the AICPA Code of Conduct [www.illumio.com](http://www.illumio.com)  
Ethics and Professional Conduct for Texas CPAs [www.illumio.com](http://www.illumio.com)

Independence Rules for CPAs – An Auditor's Perspective on AICPA, Public Company, Governmental, and International Differences [www.illumio.com](http://www.illumio.com)

## Course Information

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**Catalog Description:** In-depth investigation of ethical management and leadership styles, including context of a Christian worldview. Ethical reasoning for application to a variety of business situations. Course Fee: \$149 (fee is subject to change in relation to cost increases of the CPE course)

**Prerequisite:**

None

**Course Outcome Competencies:**

- Identify the ethical toolbox and list the tools available to employees and employers in making business and workplace decisions.
- Identify and apply ethical issues and business solutions in developing a practical decision matrix.
- 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.

## Attendance Requirements

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WBUonline

Students are expected to participate in all required instructional activities in their courses. Online courses are no different in this regard; however, participation must be defined in a different manner. Student “attendance” in an online course is defined as active participation in the course as described in the course syllabus. Instructors in online courses are responsible for providing students with clear instructions for how they are required to participate in the course. Additionally, instructors are responsible for incorporating specific instructional activities within their course and will, at a minimum, have weekly mechanisms for documenting student participation. These mechanisms may include, but are not limited to, participating in a weekly discussion board, submitting/completing assignments in Blackboard, or communicating with the instructor. Students aware of necessary absences must inform the professor with as much advance notice as possible in order to make appropriate arrangements. Any student absent 25 percent or more of the online course, i.e., non-participatory during 2 or more weeks of an 8-week session, may receive an F for that course. Instructors may also file a Report of Unsatisfactory Progress for students with excessive non-participation. Any student who has not actively participated in an online class prior to the census date for any given session is considered a “no-show” and will be administratively withdrawn from the class without record. To be counted as actively participating, it is not sufficient to log in and view the course. The student must be submitting work as described in the course syllabus. Additional attendance and participation policies for each course, as defined by the instructor in the course syllabus, are considered a part of the university’s attendance policy.

## University Policies

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**Statement on Plagiarism and 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.

**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 Director of Counseling, Career and Disability Services serves as the coordinator of students with disability and should be contacted concerning accommodation request at (806) 291-3765. Documentation of a disability must accompany any request for accommodations.

Accessibility issues with content in WBUonline courses or in Blackboard should be addressed to the WBU accessibility coordinator, Rick Hammer, [hammerr@wbu.edu](mailto:hammerr@wbu.edu) or call 1-866-547-9192 for 24/7 Blackboard Support.

**Student Grade Appeals:** 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 to the 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.

## Course Requirements and Grading Criteria

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### Course Grading:

Grades will be based upon the following:

1. Group Assignments Case/Project	20%
2. Discussion Board	10%
3. Continuing Education Course Exams	20%
4. Exams	<u>50%</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

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

### **The University has a standard grade scale:**

A = 90-100, B = 80-89, C = 70-79, D = 60-69, F = below 60, W = Withdrawal, WP = withdrew passing, WF = withdrew failing, I = incomplete. An incomplete may be given within the last two weeks of a long term, within the last week of an 8-week session, or within the last two days of a microterm to a student who is passing, but has not completed a term paper, examination, or other required work for reasons beyond the student's control. A grade of "incomplete" is changed if the work required is completed prior to the last day of the next long 16-week term or 8-week session, unless the instructor designates an earlier date for completion. If the work is not completed by the appropriate date, the I is converted to an F.

## **Tentative Schedule**

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See attached spreadsheet

## **Additional Information**

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- 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 4334 Business Ethics for Accountants  
 Tentative Schedule for Spring 1, 2023

<u>Chapter</u>	<u>Topic</u>	<u>Exams &amp; Projects</u>	<u>Due Date</u>
1	Ethics Expectations		1/21/2023
2	Ethics & Governance Scandals		1/28/2023
3	Ethical behavior - Philosophers Contributions	Ethical Assessment Due	2/4/2023
CPE	Ethics and Professional Conduct for Texas CPAs		2/4/2023
4	Practical Ethical Decision Making	Exam # 1	2/11/2023 2/11/2023
5	Corporate Ethical Governance & Accountability		2/18/2023
CPE	Independence Rules for CPAs – An Auditor’s Perspective on Significant, AICPA, Public Company, Governmental, and International Differences		2/18/2023
CPE	AICPA’s Code of Professional Conduct – Exploring the Foundational Principles Underlying the CPA Profession as a Whole		2/18/2023
6	Professional Accounting in the Public Interest	Case Write Up	2/25/2023
CPE	Bernard Madoff Investments Securities' Auditor: A Case Study of the AICPA Code of Conduct		2/25/2023
7	Managing Ethics Risks & Opportunities	Consultant Report	3/4/2023
8	Subprime Lending Fiasco - Ethic Issues	Exam # 2	3/11/2023 3/11/2023