



Ethics for Accounting Professionals

ACCT 320

Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

Ethical conduct is a core value for the accounting profession and requirement for accounting professionals. Increasingly, an accounting specific course in ethics is required by states in order to sit for the CPA exam. Learners examine the American Institute of Certified Public Accountant's Code of Professional Conduct, the Kansas Board of Accountancy expectations, and the Sarbanes-Oxley Act requirements. Learners evaluate case studies of some of the most famous accounting scandals and develop an understanding of the ethical issues surrounding those scandals as well as other ethical situations that Accounting Professionals may encounter.

II. Required and Supplementary Instructional Materials

No textbook required. (Note: a separate course fee paid at the time of registration covers the cost of the required Harvard Business Review Case Studies used in Unit 6. Your instructor will provide a link to those materials at the start of the session.)

III. Course Delivery

There are two forms of course delivery Ground and Online:

Ground courses, or those that meet face-to-face on a weekly basis, also have an online component, which means some of the course content is delivered online. Southwestern College utilizes the Blackboard (Bb) learning management system.

Online courses typically contain a blend of synchronous (real-time) and asynchronous (not real-time) material. Depending on the course, you may be required at times to interact "live," which might mean attending a scheduled Collaborate session. You may also be required to view or listen to a lecture or other video on a specific date and time. Of course, if there are circumstances that prohibit you from logging in to a scheduled synchronous activity, an alternate assignment will be provided. Please refer to the [Course at a Glance](#) section which will note any synchronous activities.

IV. Learning Outcomes

Learning outcomes describe the knowledge, skills, values, and attitudes that learners gain as the result of a particular learning experience. Southwestern College Professional Studies has learning outcomes specific to each program of study that are in line with the institutional outcomes of critical thinking, ethical reasoning, leadership, communication, and career preparation. Course outcomes support program outcomes and are listed below.

Upon successfully completing this course, the learner will be able to:

1. Evaluate the AICPA Code of Professional Conduct and apply the code to decisions being made as an Accountant and as a Certified Public Accountant (CPA)
2. Apply the Kansas Administrative Code or any other State Board of Accountancy Code of Conduct and Administrative Code in the practicing as a licensed CPA
3. Analyze historic and recent accounting scandals and identify codes that may have been violated and laws that may have been affected by such violations.
4. Discuss and question personal ethical values in regards to accounting ethical situations
5. Be able to apply professional skepticism in situations that may require a CPA's professional judgment.

6. Demonstrate an understanding of the inner workings of the Kansas Board of Accountancy – which can apply to any other states or US territories
7. Outline the AICPA’s stance regarding issues that may confront an accountant and explain how an accountant may solve those issues based on the AICPA Code of Professional Conduct.
8. Review and explain the importance of recent accounting issues that have changed the accounting profession.

At the end of the course, learners may vary in their ability to achieve these outcomes. You are more likely to achieve these outcomes only if you attend class and/or online activities as required by the syllabus, complete the requirements for all assignments to the best of your ability, participate actively in class activities and group work as directed, and study diligently for exams.

V. Expectations

Learners can expect the instructor to:

- Respond to e-mail and phone contact attempts promptly (if you do not receive a response after 48 hours please follow-up as a technology glitch may have occurred)
- Substantially participate in weekly discussions/lecture
- Employ impartial and consistent grading practices
- Provide assignment grades and feedback in one week or less

Instructors can expect the learner to:

- Review the syllabus in its entirety requesting clarification prior to beginning week 1 coursework
- Obtain access to the required course materials prior to the class start date or notify the instructor of any delay no later than Tuesday of week 1 of the course
- Submit course assignment questions with enough notice to receive and incorporate feedback prior to the assignment due date (see [course late policy](#))
- Possess basic skills in Microsoft Office, and have the ability to access Blackboard
- Include the [course ID](#) (Ex: CORE101) on all e-mail correspondence
- Check Blackboard course announcements often during the course
- Communicate with instructors and classmates in a professional and respectful manner
- Substantially participate in weekly discussion/lecture (it is strongly suggested that Bb posts be prepared in a word processing software application then checked for grammar errors prior to submission)
- Submit assignments via the appropriate avenue (e.g. discussion board, Bb assignment link, etc.)
- Adhere to the Southwestern College [Student Code of Conduct](#) and [Standards of Academic Integrity](#)
- Create and submit original work

VI. Grading Scale and Criteria

<u>Grade</u>	<u>Quality Points</u>	<u>Course Scale</u>
A+	4.00	100%
A	4.00	94.0-99.9%
A-	3.67	90.0-93.9%
B+	3.33	87.0-89.9%
B	3.00	84.0-86.9%
B-	2.67	80.0-83.9%
C+	2.33	77.0-79.9%
C	2.00	74.0-76.9%
C-	1.67	70.0-73.9%
D+	1.33	67.0-69.9%
D	1.00	64.0-66.9%

<u>Grade</u>	<u>Quality Points</u>	<u>Course Scale</u>
D-	0.67	60.0-63.9%
F	0.00	< 60.0%

<u>Grade:</u>	<u>Criteria and Guidelines:</u>
A+	The grade of A+ is reserved for a perfect score (100%) of all work in a course.
A	Superior work: Superior performance that far exceeds the minimum expectations and demonstrates an excellent understanding of the concepts addressed in the course.
B	Above average work: Good performance that exceeds the minimum expectations and demonstrates a higher than average understanding of the concepts addressed in the course.
C	Average Work: Adequate performance that meets the minimal expectations and demonstrates a basic understanding of the concepts addressed in the course.
D	Minimally acceptable work for receiving credit: Below average performance that does not meet the minimum expectations and/or does not demonstrate a basic understanding of the concepts addressed in the course.
F	Failure: Unacceptable performance. No credit will be awarded, but the grade will be included in GPA calculations.
WF	Withdraw/Fail: A final grade of WF will be recorded for learners who either never access/attend or submit any assignments for courses.
WD, AW, I, S, W, WM	Please refer to the Grading System section of the appropriate catalog.

VII. College Policies

Students are expected to read and abide by the college policies as listed in the appropriate catalog:

- [Undergraduate Catalog](#): For learners who do not possess a bachelor's degree, are pursuing an additional bachelor's degree or for graduate learners who are enrolled in 100-400 level courses.
- [Graduate Catalog](#): For learners who have earned a bachelor's degree and are pursuing a master's degree or graduate level certificate or learners who are enrolled in 500+ level courses.

[Non-Discrimination Policy](#)

[Student Code of Conduct](#)

[Academic Integrity Policy](#)

[Policies for Dealing with Violations of Academic Integrity](#)

[Incomplete Policy](#)

[Withdraw Policy](#)

VIII. Course Policies

Students are expected to read and abide by the course policies found in the instructor-specific syllabus located in the Blackboard course.

IX. [Technology Requirements](#)

X. Citation

Check the Academic Resources link in the course menu of your Blackboard course to find the specific requirements and resources for formatting manuscripts and documenting various kinds of sources when submitting written work.

XI. SafeAssign®

This instructor may use SafeAssign®, which is a system that allows for checking the originality of writing

and proper citing. Your assignments may be run through this software.

XII. Course Requirements:

Requirements	Number of Assignments	Points Possible	Percent of Grade
Introduction & Discussions (Units 1 – 5)	10	250	30%
Unit 1 Short Response Essay	1	15	2%
Unit 1 Short Response Paper	1	50	6%
Case Studies	5	250	30%
Memo	1	50	6%
Research Essay	1	70	8%
Assignment Questions	1	35	4%
Unit 6 Discussions	3	120	14%
Total Points		840	100%

XIII. Course at a Glance:

Unit	Reading & Preparation Activities	Graded Work Due
1	<ul style="list-style-type: none"> PowerPoint Slides on AICPA Code of Professional Conduct AICPA Code of Professional Conduct Pg. 26 – 32 – Use Page Numbers in the Document “Accounting Professionalism – They Just Don’t Get It!” Kansas Accountants Law, Kansas Rules and Regulations, and PowerPoint Slides on the Kansas Administrative Code 	<ul style="list-style-type: none"> Unit 1 Short Response Essay Unit 1 Short Response Paper Introductions Discussion Unit 1.1 Discussion Unit 1.2 Discussion
2	<ul style="list-style-type: none"> AICPA Code of Professional Conduct - 1.100 Integrity and Objectivity - Pg. 32 – 40 AICPA Code of Professional Conduct – 1.200 Independence – Pg. 41 – 105 	<ul style="list-style-type: none"> Unit 2 Case Study Unit 2 Memo Unit 2.1 Discussion Unit 2.2 Discussion
3	<ul style="list-style-type: none"> AICPA Code of Professional Conduct – 1.300 – General Standards Pg. 105 – 109 “CA: Computer Associates or Creative Accounting? How corporate culture can influence unethical behavior.” AICPA Code of Professional Conduct – 1.400 – Acts Discreditable Pg. 110 – 116 AICPA Code of Professional Conduct – 1.500 – Fees and Other Types of Remuneration Pg. 116 – 122 	<ul style="list-style-type: none"> Unit 3.1 Case Study Unit 3.2 Case Study Unit 3.1 Discussion Unit 3.2 Discussion
4	<ul style="list-style-type: none"> AICPA Code of Professional Conduct – 1.600 – Advertising and Other Forms of Solicitation – Pg. 122 – 127 AICPA Code of Professional Conduct – 1.700 – Confidential Information Pg. 127 - 123 	<ul style="list-style-type: none"> Unit 4 Case Study Unit 4.1 Discussion Unit 4.2 Discussion
5	<ul style="list-style-type: none"> The Sarbanes-Oxley Review Sheet “Small and Large Firm Regulatory Costs” “Is Sarbanes-Oxley Still Working” “Sarbanes-Oxley Act at 10” 	<ul style="list-style-type: none"> Unit 5 Case Study Unit 5 Research Essay Unit 5.1 Discussion Unit 5.2 Discussion

Unit	Reading & Preparation Activities	Graded Work Due
6	<ul style="list-style-type: none"> • Arthur Andersen (A) Case Study • The Fall of Enron Case Study • Lehman Brothers & Repo 105 Case Study • Accounting Fraud at WorldCom Case Study 	<ul style="list-style-type: none"> • Unit 6 Assignment Questions • Unit 6.1 Discussion • Unit 6.2 Discussion • Unit 6.3 Discussion

XIV. College Resources

[Advising](#)

[Self-Service](#)

[Withdraw Form](#)

[Blackboard Learn](#)

[SCPS Bookstore](#)

[Deets Library](#)

Online Writing Center: View this brief [video tutorial](#) that explains how to enroll in Blackboard

IT Support: Marilyn.clements@sckans.edu or 888-684-5335 x.121

XV. ADA Compliance Statement

Students in this course who have a disability preventing them from fully demonstrating their academic abilities should contact Steve Kramer, Disability Services Coordinator. This will begin the disability verification process and allow discussion of accommodations. He can be reached at (620) 229-6307 or (toll free) at 1-800-846-1543, or by email at steve.kramer@sckans.edu. The web page for Disability Services can be found here: <http://www.sckans.edu/student-services/1st-class/sc-access/>.

XVI. Senior Capstone and Graduate Projects:

The majority of the programs offered by Southwestern College Professional Studies conclude with a Senior Capstone or Graduate Project. During the Capstone or Project course students will be required to retrieve papers, assignments and projects that they created during their entire program of study. For this reason it is imperative that students design a method of storing program course work for use during their final class at Southwestern College Professional Studies.