SAN DIEGO STATE UNIVERSITY  
ACCTG 596: Ethics in Accounting  

Spring 2014

CONTACT INFORMATION

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Office: SSE 2419  
Office Hours: Tuesday 5:00 – 6:45 PM, Thursday 1:30 – 3:45 PM, and by appointment

REQUIRED COURSE MATERIALS

- Mintz & Morris, *Ethical Obligations and Decision Making in Accounting* (3rd ed.)  
- Materials posted on Blackboard

COURSE OBJECTIVE

This course is designed to offer undergraduates and graduates an accounting elective that explores:  
- ethical reasoning and implications for accounting professionals;  
- ethical decision-making processes and professional judgment;  
- professional codes of conduct from the AICPA, IMA, IIA, etc.;  
- the professional accountant’s role in corporate governance and ethical management;  
- audit responsibilities and fraud indicators, including legal and regulatory obligations; and  
- current ethical issues facing the accounting profession.

STUDENT LEARNING OUTCOMES

Both the College of Business Administration and the Lamden School of Accountancy have the following program wide goals:

**BSBA Program Goals**  
BSBA students will graduate being:  
- Effective communicators  
- Critical thinkers  
- Able to analyze ethical problems  
- Global in their perspective  
- Knowledgeable about the essentials of business

**MSA Program Goals**  
MSA students will graduate with:  
- Communication Skills  
- Group/Interpersonal Skills  
- Ethics  
- Research Skills  
- Global/International Skills

ACCTG 596 contributes to these goals through its student learning outcomes . . .

By the end of this course students should be able to:  
- Describe and defend a value proposition for the accounting profession.  
- Identify, compare and contrast professional responsibilities of accounting professionals (public, tax, corporate, government, etc.).

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• Analyze current accounting issues in an ethical context.
• Interpret and critique various ethical breakdowns or lapses in ethical decision-making.

COURSE ORGANIZATION

The focus of ACCTG 596 will be on three major components: 1) **what** matters (the purpose of ethics in the accounting profession); 2) **why** ethics matter (the reasons, skills and abilities that make a difference); and 3) **how** a professional walks the walk. This course is designed to help create a learning environment that provides students with the opportunity to gain knowledge, awareness and recognition of ethical terms, theories, codes, etc. Students will be given the opportunity to practice making choices, exercising professional judgment, and gaining wisdom. Students are also given an opportunity to put their knowledge and choices into action by taking a stand, raising questions, or sounding an alarm. Each module will have an online component and an in-class component.

The online portion of each module will include reading from the textbooks and posted articles, viewing videos, visiting websites, taking quizzes, and posting to discussions and journals.

Readings from sources other than the two required textbooks, videos, and links to websites will be posted on Blackboard. You can access Blackboard by visiting [https://blackboard.sdsu.edu](https://blackboard.sdsu.edu). I will post course materials to Learning Modules, post grades, and communicate with you between classes on Blackboard. It is your responsibility to check Blackboard between class sessions and to check your e-mail.

**Typical Module Agenda**

- PowerPoint slides with an embedded posting assignment
- Video or website activity
- Case preview
- Quiz
- Check your business press sites
- Reflective writing
- Preview of in-class activities

Class meetings may include case discussions, case write-ups, simulations, team activities, presentations, possible guest speakers, quizzes, and exams.

**Typical Class Agenda**

- Class discussion of cases, reading, and videos
- Application of course materials to current events
- Team activities and write-ups
- Individual activities and write-ups

**In-class assignments:** Unless it is announced otherwise in class, all in-class assignments will be collected and must be turned in at the end of the class session. Points earned from any group work will be given to each group member who is present. If an in-class assignment is assigned as group work, **it must be signed by each group member individually.** If a person signs for someone else, both students will receive a grade of zero for that in-class assignment. If only one member of the group signs the in-class assignment for the group, every
group member will receive a score of zero for that assignment. **LATE IN-CLASS ASSIGNMENTS WILL NOT BE ACCEPTED.**

- You should read and prepare the chapter and any other required material for each topic.
- You should have the Mintz & Morris textbook with you at all times.

**Changes to the Course Schedule and Content**

Typically, e-mail will be used to inform students of any changes to the schedule and the timing of assignments. Changes to the course schedule or content can occur at any time during the semester at my discretion. You are responsible for checking your e-mail and Blackboard for any changes to the course schedule or content. If you are not present in class when an announcement is made of changes to the schedule or content, you are still responsible for these changes. Please note that all announcements via e-mail, on Blackboard, or distributed in class are deemed to be part of this syllabus and have the same prescriptive power.

**Classroom Format**

The atmosphere in the classroom will be active and informal, which may involve lecture, class discussion, and an in-class assignment. The reading, discussions, and in-class assignments contribute to increasing your knowledge about ethics and accounting and to developing your critical thinking skills. Typically, any supplemental readings and notifications will be made via Blackboard or e-mail. **THE USE OF CELL PHONES, RECORDING DEVICES, ETC. DURING THIS CLASS IS STRICTLY PROHIBITED.** Do not use computers, tablets, or other devices for non-class work during class. For example, this means you will not surf the Internet, play computer games, text message, or send e-mails during class.

**Expectations**

Outside of class there will be work that requires individual reading, analysis, and writing. Prior to each class, all students are expected to read the assigned materials and be prepared to participate in a meaningful discussion of these materials. While I will help you maintain progress toward successful completion of the required work, it is your responsibility to complete all assignments and to provide competent and thorough responses in all work submitted.

**Evaluation**

This course is designed for you to succeed. I expect you to participate in all aspects of this course. I will give you encouragement, help, and guidance when you ask for it or when I notice that you are struggling with the material. **However, I strongly urge you to communicate with me before any problem becomes a crisis.** If you attend all classes, read and make sure that you understand all assigned readings, pay attention to details when completing the assignments, and thoroughly prepare for exams, you should successfully complete this course.

**GRADING**

The following categories describe what you will be required to turn in for a grade, along with a weighting (%) of each requirement. Please refer to the class schedule below for due dates and check Blackboard for more information.
**Online Quizzes (10%)**: Each Learning Module will include a quiz for you to complete no later than midnight (23:59 per Blackboard) on the Wednesday before our Thursday class meetings. It is an **individual effort**, not in collaboration with other students.

**Online Posts (10%)**: You are required to post your reactions to certain cases, readings, videos, etc., as well as respond to comments posted by your classmates.

**Write-Ups (30%)**: You will **individually** complete and turn in various assignments during class such as short case analyses and essay reactions to class discussions. **Teams** may also complete in-class activities, simulations and cases. All write-ups will be based on the readings and assignments completed online, as well as any in-class materials and discussions. Write-ups will be submitted using Turnitin.

**Midterm Exam (25%)**: The midterm exam may include multiple choice questions, short case analysis, essay reactions, and news analysis, based on the activities we perform in class.

**Soul of Money Essay (10%)**: After reading and discussing *The Soul of Money*, students will prepare an essay reflecting on their personal relationship with money, relating their reflections to themselves, to the accounting profession, and to *The Soul of Money*.

**Group Presentation (15%)**: By the end of the semester, each team will create a presentation, which will be delivered to the class during the last two weeks of class. In addition, each of you will be assigned a team to evaluate and prepare a written review of one or more presentations. I will provide you with an evaluation rubric and details regarding the presentation.

**Final grades**: Final grades will be determined from a distribution of total points earned by each student in the whole course. Once a distribution of scores is determined, I will assign cut-off scores for each grade (A, A-, B+, etc.), determine the number of students for each grade, and then compute a grade point average for the class. In other words, I will be grading on a curve, with the expectation that most, or even all, of you should earn at least a C grade. However, lack of preparation or poor performance on assignments and exams can lead to a grade lower than C. Grades for all assignments will be posted on Blackboard. If you believe there was an error in recording your grade, you must contact me within one week of the grade being posted. Consideration will not be given to disputed grades after this time period.

Although effort is important, the final outcome or result is what matters most.

**TEAMS**

Some assignments will be completed in teams which may either be assigned or self-chosen depending on the activity. Details regarding team assignments will be provided with each activity. Teams for the end-of-semester presentation will be chosen by the instructor during the semester.

**CLASS ATTENDANCE AND PARTICIPATION**

Each student is expected to attend all classes and to participate in class discussions. However, class attendance is not required. I will note who attends class and adds to the class interaction. If a student’s grade is on the cut-off score border at the end of the semester, then class attendance and participation may be factored into the overall grade.
If you are absent on a day that an assignment is assigned, or if you are absent on a day that an exam is collected, you will receive zero points for that assignment. **NO MAKE-UP WORK WILL BE COLLECTED.** An excused absence is possible only if relevant documentation acceptable to the instructor is provided. **THERE ARE NO EXCEPTIONS.**

Late arrivals or early departures are disruptive. Students are expected to arrive on time for class and to stay for the duration of the class session.

**STUDENTS WITH DISABILITIES**

If you are a student with a disability and believe you will need accommodations for this class, it is your responsibility to contact Student Disability Services at (619) 594-6473. To avoid any delay in the receipt of your accommodations, you should contact Student Disability Services as soon as possible. Please note that accommodations are not retroactive, and that I cannot provide accommodations based upon disability until I have received an accommodation letter from Student Disability Services. Your cooperation is appreciated.

**ACADEMIC INTEGRITY**

The **SDSU Standards for Student Conduct** ([http://www.sa.sdsu.edu/srr/conduct1.html](http://www.sa.sdsu.edu/srr/conduct1.html)) states that unacceptable student behavior includes “cheating, plagiarism, or other forms of academic dishonesty that are intended to gain unfair academic advantage.” Unprofessional conduct adversely impacts your fellow students, the faculty, the School of Accountancy, SDSU, and the accounting profession. The School of Accountancy takes academic honesty very seriously and vigorously enforces university policy related to any such infractions. Therefore, any student suspected of academic dishonesty will be reported to the SDSU Center for Student Rights and Responsibilities; if found responsible for academic dishonesty, the student may **receive an F in ACCTG 596.**

If you have ANY doubts as to what constitutes unacceptable behavior, please see me with any questions, BEFORE you submit an assignment.

**TURNITIN ASSIGNMENTS**

Writing assignments for this course will be submitted in BlackBoard via Turnitin, which is a grading and plagiarism detection software. **IMPORTANT:** You agree that by taking this course all required papers may be subject to submission for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers. You may submit your papers in such a way that no identifying information about you is included. Another option is that you may request, in writing, that your papers not be submitted to Turnitin.com. However, if you choose this option you will be required to provide documentation to substantiate that the papers are your original work and do not include any plagiarized material.

**CLASS SCHEDULE**

The following class schedule gives a good outline of the modules, topics, and assignment due dates. Specific and detailed modules will be posted to Blackboard, for you to access and complete.

Please refer to Blackboard for online module agendas and details of the assignments and activities for each module. Chapter readings refer to the Mintz & Morris textbook. **We do NOT meet in class on the dates in BOLD.**
Note: it is impossible to predict the precise flow of the course, and the activities and dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or via Blackboard. In other words, I reserve the right to make changes to the course schedule if needed.

Each group assignment must be signed by each team member personally.

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<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Modules and Topic</th>
<th>Assignments</th>
<th>Due for Grade</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>1/23</td>
<td>Introduction to Ethical Reasoning</td>
<td></td>
<td>Writing Sample in class</td>
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<tr>
<td>2</td>
<td>1/30</td>
<td>Tooling Up: Ethical Reasoning</td>
<td>Read Chapter 1 and Bb “Tool Kit”</td>
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<tr>
<td>3</td>
<td>2/6</td>
<td>Ethical Implications, Decision Process, and Judgment</td>
<td>Read Chapter 2 and Bb Assignment</td>
<td>Quiz, Discussion Post</td>
</tr>
<tr>
<td>4</td>
<td>2/13</td>
<td>Activities for Ethical Implications, Decision Process, and Judgment</td>
<td></td>
<td>Write-Up</td>
</tr>
<tr>
<td>5</td>
<td>2/20</td>
<td>ONLINE Corporate Governance and Ethical Management</td>
<td>Read Chapter 3 and Bb Assignment</td>
<td>Quiz, Discussion Post</td>
</tr>
<tr>
<td>6</td>
<td>2/27</td>
<td>Activities for Corporate Governance and Ethical Management</td>
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<td>Write-Up</td>
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<td>7</td>
<td>3/6</td>
<td>ONLINE AICPA Code of Professional Conduct</td>
<td>Read Chapter 4 and Bb Assignment</td>
<td>Quiz, Discussion Post</td>
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<tr>
<td>8</td>
<td>3/13</td>
<td>Activities for AICPA Code of Professional Conduct</td>
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<td>Write-Up</td>
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<td>9</td>
<td>3/20</td>
<td>ONLINE Audit Responsibilities and Accounting Fraud</td>
<td>Read Chapter 5 and Bb Assignment</td>
<td>Quiz, Discussion Post</td>
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<td>10</td>
<td>3/27</td>
<td>Activities for Audit Responsibilities and Accounting Fraud and Midterm Exam</td>
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<td>Midterm Exam, Write-Up</td>
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<td>11</td>
<td>4/3</td>
<td>SPRING BREAK</td>
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<td>12</td>
<td>4/10</td>
<td>ONLINE Legal and Regulatory Obligations in an Ethical Framework</td>
<td>Read Chapter 6 and Bb Assignment</td>
<td>Quiz, Discussion Post</td>
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<td>13</td>
<td>4/17</td>
<td>Activities for Legal and Regulatory Obligations in an Ethical Framework</td>
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<td>Write-Up, Soul of Money Essay</td>
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<td>14</td>
<td>4/24</td>
<td>ONLINE Earning Management and the Quality of Financial Reporting</td>
<td>Read Chapter 7 and Bb Assignment</td>
<td>Quiz, Discussion Post</td>
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<td>15</td>
<td>5/1</td>
<td>Activities for Earning Management and the Quality of Financial Reporting</td>
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<td>Write-Up</td>
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<td></td>
<td>5/8</td>
<td>View Presentations and Prepare Write-Up (reviews)</td>
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<td>Week</td>
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<td>16</td>
<td>5/15</td>
<td>View Presentations and Prepare Write-Up (reviews)</td>
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