

# ACCT 6313



Section 795, Summer 2020

## Syllabus

### Professional Ethics

#### Basic Information

**Dr. R. Wayne Counts CPA CFP**

OFFICE: Mesa Building 2218

OFFICE PHONE: 432-552-2180

E-MAIL: counts\_r@utpb.edu

OFFICE HOURS: by appointment

This course is a Web Course and is conducted within Canvas at <http://utpb.instructure.com>

#### Course Description

**Course Catalog Description:**

A study of the roles of the professional in general and the accountant in particular in contemporary society with respect to economic social, political and technological problems.

**Prerequisites:**

There are no prerequisites for this course other than graduate standing.

**Measurable Learning Outcomes:**

- Define the foundations for ethical decision-making and behavior.
- Apply ethical foundations to the role of business professional decision making in corporate, partnership, and/or small business settings.
- Survey professional standards and ethics.
- Relate professional and corporate codes of ethics to ethical foundational principles.
- Examine professional and corporate codes of ethics in accounting, management, marketing and finance settings.
- Apply ethical perspective to current issues in business.

#### Materials

**Required Materials:**

**Title:** Business Ethics: Decision Making for Personal Integrity & Social Responsibility, fourth edition

**Authors:** Hartman, DesJardins, and MacDonald

**Description:** Required Textbook

**Publisher:** McGraw Hill Education

**Publication Date:** 2018

**ISBN13:** 978-1-259-86576-3

**Title:** Enron: Smartest Guys in the Room

**Studio:** Magnolia

**Release year:** 2005

**Director:** Alex Gibney

**Description:** Required Movie

**Available:** [Available at amazon.com Prime Instant Video](#) , 48 hour rental for \$2.99.

**Title:** [Wall Street Journal](#)

**Description:** Current event source for class assignments. Student subscriptions available at [this link](#).

Please specify "Dr. Counts" as your recommending professor unless you are subscribing for another course as well.

(FULL DISCLOSURE: The WSJ provides a free subscription to instructors with sufficient associated student subscriptions.)

NOTE: Some WSJ content is available online without a subscription, and the entire WSJ is available through ABI-Proquest at the UT Permian Basin Electronic Library Databases

**Title:** Code of Conduct or Handbook from your employer. If you have no employer or your employer has no code of conduct or handbook, you may use the code of conduct of the UT Permian Basin, posted at [this link](#).

**Title:** Code of Ethics of a professional organization to which you belong or which relates to a business field in which you are interested. For example, for accountants the code of the Institute of Management Accountants [at this link](#) could be selected.

**Other materials:** Students must be proficient with Internet, Canvas, and Word.

This course is designed as a web-based class, which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses. Ensuring you have the proper hardware and software is vital to your success in an online learning environment.

Canvas, the Learning Management System (LMS), conducts extensive testing of the operating systems and browser configurations supported by their system.

1. [Computer Setup](#) - Hardware requirements and supported operating systems and browsers. UT Permian Basin courses make extensive use of Java, JavaScript, browser plug-ins, helper applications and cookies. It is essential that you have these elements installed, enabled, and configured properly in your web browser for optimal viewing and functionality of the content of your online course.
2. 24/7 Help Desk - If you are having technical difficulties in the course contact our 24/7 Help Desk at 1-866-437-0867. You can access this information by going to the "Technical Support" button on the course menu while in the course.

Microsoft Word is the recommended word processor application for completing assignments. Documents prepared in other word processor applications must be submitted in rich text files (.rtf) in order for the instructor to be able to view them. Because you are taking this course from UT Permian Basin, Microsoft Office Online is part of your courseware.

**Peripherals:** You will need speakers to listen to the audio lectures. A webcam is necessary for Respondus to take the exam.

## Important Academic Dates

**UTPB Academic Calendar:** <http://www.utpb.edu/services/academic-affairs/office-of-the-registrar/academic-calendar>

## Course Overview

This course uses lectures, cases, readings, and discussion boards.

- **PARTICIPATION:** Participation activities are vital to this class. You will learn as you interact with the class materials, your instructor, and your colleagues in this class. Further instructions are available at the course Canvas website.

Case Critique	20
Current Event Summary and Questions (Posts)	40
Current Event Replies	30
Viewing and Listening Discussions (Posts)	60
Total	150

- **REFLECTION PAPERS:** Reflection papers are short written expressions of your own opinions and experiences in reaction to an assigned end-of-chapter reading. These reflection papers are used in class as a basis of further discussion and sharing. Reflection papers should be between 400 – 600 words in length.
- **CASE REPORT and CRITIQUE:** The case report and critique give you an opportunity to use an ethical decision-making model in a business context. You will be assigned a case group and a specific case. Students will submit their case online only. You will also provide a critique to another team, providing that team with feedback and other suggestions
- **SOCIAL RESPONSIBILITY PROJECT:** This project provides an opportunity for you to develop an employee assistance module in an area of your interest that could be used by a local business. This project has you investigate real issues in the Permian Basin and the social services available.
- **EXAM:** The exam will be a series of short essays that demonstrate your understanding of ethical concepts and decision-making. The exam will be completed through the course website.

Your grade for the course is based on the tables below:

Participation	150
Reflection Papers	300
Case Report and Critique	200
Social Responsibility Project	150
Exams	200
<b>Total</b>	<b>1000</b>

Grade Scale:

GRADE	POINTS
A	900 - 1000
B	800 - 899
C	700 - 799
D	600 - 699
F	<= 599

**Communication, Grading & Feedback:**

Interaction with your instructor is an important part of this course. I will communicate with you in the following ways:

- **GRADES:** You will receive grades on your assignments as well as comments and feedback on assignments through GRADES. Grades will generally be posted within 48 hours of their due date.
- **ANNOUNCEMENTS:** I will post announcements when there is information that the whole class needs, especially to clarify items in the course that apply to everyone. Please check announcements when you login to the class before contacting me with your question.
- **EMAIL:** Email is your primary communication with me. I will respond to your emails about class administration or content within 48 hours. Often you will get a response much faster than that. Emails with ACCT 6313 in the subject line receive priority treatment.
- **TELEPHONE:** If you telephone me, and I answer, you will get immediate help and answers. But if I don't answer, hang up and send me an email. I will not call you back, and I listen to messages only Monday through Thursday, once a day.
- **TEXT:** I do not have TEXT enabled on my phones.

**Time Management:** Because this is a condensed class (5 weeks vs. 15 weeks) you can expect to spend between 16 and 24 hours a week on this class.

## Policies

1. **Discussion Board:** Discussion Board is primarily for discussing course related topics and issues. Best practices are:
  - a. Read all message postings in online discussion.
  - b. Respond to the question directly
  - c. Reply to minimum of two other student posts.
  - d. Use a person's name in the body of your message when you reply to their message.
  - e. Avoid postings that are limited to 'I agree' or 'great idea', etc.
  - f. Ensure responses to questions are meaningful, reflective.
  - g. Support statements with concepts from course readings, refer to personal experience, examples.
  - h. Follow **Rules of Behavior**.
2. **Rules of Behavior:** Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:
  - a. Do not post anything too personal.
  - b. Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
  - c. Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
  - a. Be courteous and respectful to other people on the list
  - b. Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
  - c. Use line breaks and paragraphs in long responses.
  - d. Write your full name at the end of the posting.
  - e. Be careful with sarcasm and subtle humor; one person's joke is another person's insult.
2. **Make-Up/Late Submission Policy:**

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times, it is her/his responsibility to contact the instructor immediately.

3. **Academic Dishonesty/Plagiarism/Cheating:** The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an “F” for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the university’s handbook at: <http://ss.utpb.edu/dean-of-students/scholastic-dishonesty/>

**Academic dishonesty** includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

**Plagiarism** includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

4. **Attendance and Class Participation:** Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.
5. **Tracking:** The learning management systems have a tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.
6. **Absenteeism:** All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.
7. **Course Incomplete/Withdrawal/Grade Appeal:**  
All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals at <http://www.utpb.edu/services/academic-affairs/office-of-the-registrar/adds-drops>

For grade appeal process go to <http://www.utpb.edu/campus-life/dean-of-students/grievances>.

**NOTE: The due dates and times for the activities will adhere to the Central Time Zone.**

8. **Accommodation for Students with Disabilities**

**Students with Disabilities:** The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students

with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored.

**\*\*Adapted from UTSA ADA syllabus statement.\*\***

**ADA Officer for Students:** Mr. Paul Leverington

**Address:** Mesa Building 4243/4901 E. University, Odessa, Texas 79762

**Voice Telephone:** 432-552-4696

**Email:** [ada@utpb.edu](mailto:ada@utpb.edu)

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

## Computer Skills, Technical & Software Requirements

In order to successfully complete this course, you will need to be able to use Microsoft Word or other word processing program, PowerPoint, and be able to create a YouTube video.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to Student Services below or visit:

<http://www.utpb.edu/services/ird/information-on-computer-accounts-e-mail/office-365>

To obtain software licensing and media for selected Microsoft titles at very low cost through a software agreement visit: <http://www.utpb.edu/services/ird/information-for-students/software-distribution/microsoft-select>.

**Computer Technical Requirements:** Information at <http://www.utpb.edu/online/reach/technical-requirements>

## Online Student Authentication

UTPB requires that each student who registers for an online course is the same student who participates in, completes, and receives credit for the course. This course satisfies student authentication by: Proctored exams using an approved photo ID\*.

\*Approved photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD; dual credit and early college high school students use school district identifications.

## Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams. Watch this short video (<http://www.respondus.com/products/lockdown-browser/student-movie.shtml>) to get a basic understanding of LockDown Browser and Monitor.

Download and install LockDown Browser from this link:

<http://www.respondus.com/lockdown/download.php?id=841715130>

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.

- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

## Preparation for Emergencies

**Computer Crash:** Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

**Complete Loss of Contact:** If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

**Lost/Corrupt/Missing Files:** You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc) or any contradictions/problems, you may be required to resubmit the files.

## End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available. You may follow the link in the email to complete the survey using the same credentials to access your courses here. When entering the emailed Survey link you will see a list of surveys for you to complete. Another way to find End-of-Course Evaluations is through your my.utpb.edu account > My Surveys & Evaluations are on the first page after you login.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

## Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	Testing Services & Academic Accommodations Department (432) 552-2630 <a href="http://www.utpb.edu/academics/undergraduate-success/TSAAD">http://www.utpb.edu/academics/undergraduate-success/TSAAD</a>
Advising	UTPB E-Advisor at <a href="http://cas.utpb.edu/academic-advising-center/e-advisor/">http://cas.utpb.edu/academic-advising-center/e-advisor/</a>
Bookstore	(432) 552-0220 <a href="http://www.bkstr.com/texas-permianbasinstore/home">http://www.bkstr.com/texas-permianbasinstore/home</a>
Email, Outlook 365, my.utpb.edu	Information Resources Service <a href="http://www.utpb.edu/services/ird">http://www.utpb.edu/services/ird</a>
Financial Aid and Scholarship	(432) 552-2620 <a href="http://www.utpb.edu/campus-life/financial-aid">http://www.utpb.edu/campus-life/financial-aid</a>
Library	(432) 552-2370 The J. Conrad Dunagan Library Online at <a href="http://library.utpb.edu/">http://library.utpb.edu/</a>

Registrar	(432) 552-2635 <a href="http://www.utpb.edu/services/academic-affairs/office-of-the-registrar">http://www.utpb.edu/services/academic-affairs/office-of-the-registrar</a>
Student Services	<a href="http://www.utpb.edu/campus-life/dean-of-students">http://www.utpb.edu/campus-life/dean-of-students</a>
Technical Support	Canvas 1-866-437-0867 <a href="https://guides.instructure.com/">https://guides.instructure.com/</a>
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: Smarthinking Online Tutoring (provides tutoring services), SmarterMeasure (measures learner readiness for online course).  <a href="http://www.utpb.edu/online/reach/smarthinking-online-tutoring">http://www.utpb.edu/online/reach/smarthinking-online-tutoring</a>

## Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

## Copyright Statement

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