

ORIGINATOR'S SECTION:

1. College: <input type="checkbox"/> CHABSS <input checked="" type="checkbox"/> CoBA <input type="checkbox"/> CoEHHS <input type="checkbox"/> CSM	Desired Term and Year of Implementation (e.g., Fall 2008): Spring 2017												
2. Course is to be considered for G.E.? (If yes, also fill out appropriate GE form*) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No													
3. Course will be a variable-topics (generic) course? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No ("generic" is a placeholder for topics)													
4. Course abbreviation and Number:* ACCT 424													
5. Title: (Titles using jargon, slang, copyrighted names, trade names, or any non-essential punctuation may not be used.) <div style="text-align: center;">Accounting Ethics</div>													
6. Abbreviated Title for PeopleSoft: (no more than 25 characters, including spaces) <div style="text-align: center;">Accounting Ethics</div>													
7. Number of Units: <u>3</u>													
8. Catalog Description: (Not to exceed 80 words; language should conform to catalog copy. Please consult the catalog for models of style and format; include all necessary information regarding consent for enrollment, pre- and/or corequisites, repeated enrollment, crosslisting, as detailed below. Such information does <u>not</u> count toward the 80-word limit.) In-depth discussions of ethical decision making and obligations of accounting professionals. Examination of issues related to ethical reasoning; creation of ethical and effective corporate governance structure; professional ethical codes; legal, regulatory and professional obligations; and corporate social responsibility.													
9. Why is this course being proposed? To allow students entering public accounting to meet the 3-unit accounting ethics course requirement adopted by the State of California January 1, 2017 for Certified Public Accountants. Previously offered as a special topics course (ACCT483)													
10. Mode of Instruction* <i>For definitions of the Course Classification Numbers:</i> http://www.csusm.edu/academic_programs/curriculumscheduling/catalogcurricula/DOCUMENTS/Curricular_Forms_Tab/Instructional%20Mode%20Conventions.pdf													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Type of Instruction</th> <th style="width: 33%;">Number of Credit Units</th> <th style="width: 33%;">Instructional Mode (Course Classification Number)</th> </tr> </thead> <tbody> <tr> <td>Lecture</td> <td>3</td> <td></td> </tr> <tr> <td>Activity</td> <td></td> <td></td> </tr> <tr> <td>Lab</td> <td></td> <td></td> </tr> </tbody> </table>		Type of Instruction	Number of Credit Units	Instructional Mode (Course Classification Number)	Lecture	3		Activity			Lab		
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11. Grading Method:* <input checked="" type="checkbox"/> Normal (N) (Allows Letter Grade +/-, and Credit/No Credit) <input type="checkbox"/> Normal Plus Report-in-Progress (NP) (Allows Letter Grade +/-, Credit/No Credit, and Report-in-Progress) <input type="checkbox"/> Credit/No Credit Only (C) <input type="checkbox"/> Credit/No Credit or Report-in-Progress Only (CP)													
12. If the (NP) or (CP) grading system was selected, please explain the need for this grade option.													
13. Course Requires Consent for Enrollment? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Faculty <input type="checkbox"/> Credential Analyst <input type="checkbox"/> Dean <input type="checkbox"/> Program/Department - Director/Chair													
14. Course Can be Taken for Credit More than Once? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, how many times? (including first offering)													



15. Is Course Crosslisted: ☐ Yes ☒ No

If yes, indicate which course _____ and check "yes" in item #22 below.

16. Prerequisite(s): ☒ Yes ☐ No **ACCT 302, 306 and 307**17. Corequisite(s): ☐ Yes ☒ No

18. Documentation attached:

☒ Syllabus ☐ Detailed Course Outline19. If this course has been offered as a topic, please enter topic abbreviation, number, and suffix:* **ACCT 483**20. How often will this course be offered once established?* **Fall and Spring semesters****PROGRAM DIRECTOR/CHAIR - COLLEGE CURRICULUM COMMITTEE SECTION:***(Mandatory information – all items in this section must be completed.)*21. Does this course fulfill a requirement for any major (i.e., core course or elective for a major, majors in other departments, minors in other departments)? ☒ Yes ☐ No

If yes, please specify:

Accounting elective for Accounting Option of BS Business Administration22. Does this course impact other discipline(s)? *(If there is any uncertainty as to whether a particular discipline is affected, check "yes" and obtain signature.)* ☐ Yes ☒ No

If yes, obtain signature(s). Any objections should be stated in writing and attached to this form.

Discipline _____	Signature _____	Date _____	_____ Support	_____ Oppose
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Discipline _____	Signature _____	Date _____	_____ Support	_____ Oppose
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SIGNATURES : (COLLEGE LEVEL) :

Alan K. Styles

1. Originator (please print or type name)

Date

Alan K. Styles

2. Program Director/Chair

Date

3. College Curriculum Committee

Date

4. College Dean (or Designee)

Date

(UNIVERSITY LEVEL)

5. UCC Committee Chair

Date

6. Vice President for Academic Affairs (or Designee)

Date

7. President (or Designee)

Date

**Department of Accounting
College of Business Administration
California State University - San Marcos**

ACCOUNTING ETHICS - ACCT 483-1

FALL SEMESTER 2016

Professors:	Richard A Minot MSA CPA	Alan K. Styles, Ph.D.
Office:	Markstein Hall, Room 441	Markstein Hall, Room 435
Class Meeting Times:	Tuesday Thursday 7:00 – 9:50	
Office Hours:	Tuesday – Thursday <ul style="list-style-type: none">➤ COFFEE BAR AREA 1:00 – 2:00 PM➤ MARK 441 2:30 – 4:30➤ STARBUCKS @ LIBRARY 5:00 – 6:00➤ And by appointment.	
Phone:	(760) 750-4264	(760) 750-4251
Fax:	(760) 750-3107	(760) 750-3107
E-mail:	<u>dminot@csusm.edu</u> ramcpaprof@aol.com	astyles@csusm.edu

WELCOME!

I want to welcome everyone to the course. This Fall 2016 installment of this course will be an 8 week version of the course and our second presentation of the course. I'm glad you've chosen this class, and I promise to do my best to make it meaningful, useful, and enjoyable. I am actively involved in presenting ethics seminars to various accounting groups around the country and as a result of this activity my connection with ethics has grown over the years. I feel very fortunate to be able to teach this class. You need to understand that I approach this course with an idea of where we will go and how we will get there but as we begin the course you and I will find that the path will vary as your discussions will dictate where we go and the approach that we ultimately take.

Please feel comfortable giving me any comments or suggestions about the progress of the course as we go along. I am happy to make any adjustments to the course that I can

COURSE DESCRIPTION

The course has been developed to (1) allow students entering public accounting to meet the required ethical education standards that have been adopted by the State of California effective January 1, 2017 and (2) help students develop an ethical orientation that will assist them in making ethical decisions and add to their understanding of that process.

This course will deal with in-depth discussions of ethical decision making and obligations of accounting professionals. We will exam the issues related to ethical reasoning in both an overall environment as well as a philosophical aspect. Through a series of readings and case studies on both a group and individual basis we will look at and study: the creation of ethical and effective corporate governance structure; professional ethical codes; legal, regulatory and professional obligations; and corporate social responsibility.

After successfully completing this course, students will be able to:

- identify the moral questions that business activity specifically creates
- distinguish between ethical and other types of values
- recognize ethical considerations and values relevant to business activity
- evaluate common beliefs about ethics—especially common beliefs about the role of ethics in business
- reflect on the nature of business, realize alternatives models for conducting business
- apply moral reasoning to specific situations and defend the conclusions of that reasoning
- evaluate the ethics of particular business decisions and general practices in business
- appreciate the role of ethics in business and social life

Prerequisite: ACCT 301

STRONGLY SUGGESTED:

Due to the structure and content of this course, students thinking about taking this course should have good reading and writing skills, and an ability and willingness to consider ethical issues and different sides of an issue.

COURSE INTRODUCTION

Business is not, at least not yet, an exact science. There is no single, demonstrably right answer to a business problem. For the student or business person, it cannot be a matter of peeking in the back of the book to see if he [or she] has arrived at the right solution. In every business situation, there is always a reasonable possibility that the best answer has not yet been found - even by teachers.

Charles I. Gragg, "Because Wisdom Can't be Told,"
Harvard Alumni Bulletin (Oct. 19, 1940)

The purpose of this course is to explore ethical issues in a rational, pragmatic, responsible, and decisive manner in order to best prepare you to resolve these issues when faced with them in your personal and professional lives.

A course in accounting ethics seeks to bridge the gap between personal moral choices of an individual and the business challenges presented by corporate activity in the marketplace. Our work in this course will raise your awareness surrounding these legal, moral and ethical challenges in business, create a sensitivity to the implications of business decisions so you can make the most effective decision possible, equip you with tools and strategies for managing your own and others' ethical behavior, and encourage you to critically evaluate the decisions of other business leaders. Perhaps along the way, you might even see your own decisions or capacity for decision making in a dramatically new context.

Critical thinking is the ability to address issues from both sides, to evaluate the best arguments of each side, and to arrive at a conclusion based upon a systematic analysis of these arguments. Critical thinking requires you to discover bias, viewpoints and perspectives that affect the accuracy and persuasiveness of oral or written arguments, and to uncover reasoning errors or logical fallacies; accordingly, critical thinkers are therefore better able to defend viewpoints, to evaluate issues, to analyze new information, and to reach ethical conclusions – exactly what today's business demands from its leadership. These strategies therefore will allow you to lead and support long-term organizational sustainability through responsible decision-making.

You will most likely conclude this course having identified perhaps more questions than answers.

Many participants might have begun this course believing that these answers to ethics challenges or dilemmas are easy, or that you will simply know the answers once you face the challenge. The result of our work together should be a recognition that there are not always easy answers to ethics questions. Responding to ethical dilemmas is difficult and complicated. Once you are aware of the complexity of the various issues, you may have a greater tendency to be more deliberate in your decision-making and therefore more intentional in your results. In addition,

you will gain a sensitivity to the impact that each individual can and should have in a particular professional environment. It is often easy for people in large organizations to dismiss their own accountability because of a perception that they really have little impact. Our discussions will alleviate these misperceptions and instead instill a sense of responsibility and accountability for the intended and unintended short-term and long-term consequences of management decisions and actions. You will conclude the term with a clear understanding of the practical application and implications of utilizing an ethical decision-making framework in your everyday personal and professional lives.

COURSE OBJECTIVES

The general goals of this course are:

- To review and come to a common definition of what ethics and ethical reasoning are
- To examine the role and purpose of ethics in business
- To present methods of moral reasoning, case analysis, and of resolving ethical dilemmas
- To present the ethical values considered especially relevant to business activity—respect for human dignity, honesty, fairness, and the development of trust.
- To present the concept of Corporate Social Responsibility, and explore its relevance to ethical business activity
- To investigate the ethical obligations and ethical ideals present in the relationship between employers and employees
- To investigate whether ethics sets any boundaries on competition, marketing, sales, and advertising
- To consider any moral obligations of businesses to the environment and to people in other countries

COURSE TEXT

Ethical Obligations and Decision Making in Accounting: Text and Cases, 3/e

Steven M. Mintz, California Polytechnic State University

Roselyn E. Morris, Texas State University

ISBN: 9780077862213

In as much as this course will be a “live” evolving course, other current reading materials will be added to the course structure as they become available and will be located in the Cougar Courses site for the course.

COURSE FORMAT

This course will employ many different formats, including lecture presentation by the instructor, guest speakers (when available), directed group discussion, in-class activities, including role-playing activities and prepared debates. These formats will be purposively varied throughout the semester.

GRADING:

The final grade in the course will be based on the following components:

Mid-term Examination	15%	75
Final Examination	15%	75
Written Assignments	30%	150
Debate Assignment	20%	100
Quizzes	15%	75
Participation	<u>5%</u>	<u>25</u>
	<u>100%</u>	<u>500</u>

A+	95%+	475+
A	90-94	450 - 474
B	80 - 89	400 – 449
C	70 – 79	350 – 399
D	60 – 69	300 – 349
F	< 60	< 300

WRITTEN ASSIGNMENTS

Written Assignments will include regular (weekly or bi-weekly) short papers (one or two pages) and longer (three to five pages). Each assignment will require summarize and analyze ethics and values in accounting and business situations. One of these assignments will be a group activity that will start with individual activities.

Please see the WRITING section for the class in Cougar Courses where all of the writing data will be noted.

QUIZZES AND ONLINE ACTIVITIES

Various kinds of online assignments to be completed in the Cougar Courses site for the course—including participation in forums, quizzes, and collaborative learning assignments.

The chapter quizzes will generally be administered during the quarter via the Moodle system (Cougar Course Site). **Please note** *if you miss the quiz there will be no make up*

DEBATE

Each student will participate in one pre-arranged, in-class debate, as a member of an affirmative or negative debate team. Teams will be assigned after first class meeting. Directions and grading criteria for the debates are online and noted under the DEBATE section for the course at Cougar Courses.

EXAMINATIONS

An in class mid-term and final exam will be part of the course. The exams will consist of a combination of multiple choice, short-answer and essay questions. A majority of the exams will be essays that require you to analyze, synthesize and evaluate the material from the course.

PARTICIPATION

This portion of the grading scheme for this class will be the result of attendance as well as class administered quizzes (separate and apart from the chapter quizzes) and your involvement and interaction in class.

I expect you to attend all classes. If you do not plan on attending you are hurting yourself and the balance of the class, especially another student that has been locked out of the class by your admission to the class. If attendance was optional I could phone it in also. You will be expected to be prepared to contribute in class through discussion and possibly group work done in class. Participation will be recorded by me as a result of the use of the seating chart or other method

ACADEMIC INTEGRITY:

All students in this course are expected to adhere to university standards of academic integrity. Cheating, plagiarism, and other forms of academic dishonesty will not be tolerated in this course.

This includes, but is not limited to, consulting with another person during an exam, turning in written work that was prepared by someone other than you, making minor modifications to the work of someone else and turning it in as your own, *and using work that you did not prepare as the basis for class participation.* Ignorance will not be permitted as an excuse. If you are not sure whether something you plan to submit would be considered either cheating or plagiarism, please do not hesitate to ask me. *Any cheating, plagiarism, or other form of academic dishonesty will result in a grade of "F" for this course, as well as the notification of the appropriate CSUSM authority.*

CHEATING IS ATTEMPTING TO PASS OFF WORK OF OTHERS AS YOUR OWN. WHEN YOU HAVE INDIVIDUAL WORK TO DO IT IS JUST THAT – INDIVIDUAL – EVEN THOUGH AT TIMES YOU WILL BE DOING GROUP WORK.....

ASSIGNMENT WRITING:

California State University - San Marcos has a 2,500 word written requirement for each course. To fulfill the requirement for this course and to allow students to gain a perspective on the role of financial accounting and accounting professionals within business organizations and the business community, students will complete an assignment during the semester. The assignment will require a significant amount of preparation and time to complete. Students are expected to be aware of the necessary time to complete the assignment and plan completion of the assignment accordingly. All written work should be the individual student's own work but students are encouraged to seek assistance when writing drafts and final copies of papers (family members, employers and the Writing Center - http://www.csusm.edu/writing_center/).

The purpose of the University's writing requirement is to encourage and help students improve their written communication skills over their time as a student at the University. Be patient and diligent - improving your writing is an iterative and ongoing process requiring regular writing and frequent reading of quality publications.

Please note that the writing requirements of the University will easily be achieved in this course.

CHANGES TO SYLLABUS:

I will endeavor to adhere to the syllabus as constructed as much as possible. There may be times that as a result of the progress with the materials in class or my professional obligations I may need to change the syllabus and I will do that as required.

I do not anticipate that this will occur to any significant degree and if it is required I will not accelerate material if I but will slide the material

CLASS SCHEDULE:

PLEASE NOTE THAT ALL COURSE ADMINISTRATION WILL BE HANDLED AT THE COUGAR COURSE SITE FOR THE CLASS. IT IS YOUR RESPONSIBILITY TO VISIT THE SITE REGULARLY TO BE SURE WHAT IS DUE AND WHEN. WHEN IN DOUBT ASK. ASK YOUR FELLOW STUDENTS. ASK ME. BUT ASK. YOUR NOT ASKING IS NOT AN EXCUSE FOR MISSING AN ASSIGNMENT.