

**University of North Texas at Dallas**  
**Fall 2016**  
**SYLLABUS for Distance Learning**

<b>ACCT 5200-011 Professional Ethics and Corporate Governance 3 hours</b>	
<b>Department of</b>	<b>Accounting</b>
<b>School of</b>	<b>Business</b>
<b>Instructor Name:</b>	<b>Stephanie Mongiello, J.D., M.B.A.</b>
<b>Office Location:</b>	<b>TBA</b>
<b>Office Phone:</b>	<b>TBA</b>
<b>Email Address:</b>	<a href="mailto:stephanie.mongiello@untdallas.edu">stephanie.mongiello@untdallas.edu</a>
<b>Office Hours:</b>	<b>TBA</b>
<b>Classroom Location:</b>	<b>DAL2 304 and Online</b>
<b>Class Meeting Days &amp; Times:</b>	<b>W 7:00-9:50 p.m. and Online</b>
<b>Course Catalog Description:</b>	5200. Professional Ethics and Corporate Governance. 3 hours. This course will examine professional ethics from both a philosophical and business perspective. Ethical reasoning, moral character and decision making will provide a framework for an examining the importance of ethics in an individual's personal life and professional career. This course will also explore the concept of corporate governance and the direction business entities are taking in establishing a sound governance framework. The course was designed to meet the ethics requirements of the Texas State Board of Public Accountancy, as well as the ethics educational needs of the larger business community.
<b>Prerequisites:</b>	<b>ACCT 4400 and admission to the MS in Accounting or MS in Taxation program.</b>
<b>Required Text:</b>	<b>Ethical Obligations and Decision Making in Accounting: Text and Cases (4<sup>th</sup> Edition), by Mintz and Morris, published by McGraw Hill Education</b>
<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-1616 web: <a href="http://www.untdallas.edu/library">http://www.untdallas.edu/library</a> email: <a href="mailto:library@untdallas.edu">library@untdallas.edu</a> UNT Dallas Bookstore: phone: (972) 780-3652 web: <a href="http://www.untdallas.edu/bookstore">http://www.untdallas.edu/bookstore</a> e-mail: <a href="mailto:untdallas@bkstr.com">untdallas@bkstr.com</a>
<b>Course Goals or Overview:</b> The goals of this course are as follows -	
	To examine professional ethics from both a philosophical and business perspective. To understand the various ethical rules and obligations that apply to accountants and auditors. To understand corporate governance systems and how they influence the ethics of an organization.
<b>Learning Objectives/Outcomes:</b> At the end of this course, students will be able to:	
1	Be familiar with the theoretical foundations of ethics and professionalism including the major philosophical ethical theories and ethical reasoning methods, theories of moral development, cognitive development processes, and virtue ethics.
2	Understand the ethical principles underlying official sources of professional guidance for accountants and auditors including provisions of the AICPA and IMA codes of conduct.
3	Know how corporate governance systems influence the ethics of an organization including the creation of an ethical organization environment, effective internal control systems, and processes to deal with whistleblowing.
4	Explain the provisions of the Sarbanes-Oxley Act and Dodd-Frank Financial Reform Act and how they affect ethical obligations of accountants and auditors.

5	Understand how the AICPA rules of professional conduct establish standards of behavior for CPAs and CMAs including the conceptual framework for independence and rules on integrity, objectivity, due care that relate to the exercise of professional skepticism. Other standards include confidentiality of client information and whistleblowing obligations; advertising and solicitation; and the acceptance of commissions and contingent fees.
6	Explain the PCAOB standards and inspection process.
7	Discuss ethics in tax practice.
8	Understand fraud risk assessment techniques that help to prevent and detect fraud and the role of the fraud triangle in analyzing fraud as it pertains to the misappropriation of assets, fraudulent financial reporting, and disclosure; be able to distinguish between errors, fraud and illegal acts and accountant's ethical responsibilities to detect and report such events; discuss fraud cases in accounting.
9	Review the contents of the audit report under the AICPA and PCAOB standards; understand when unmodified and modified opinions should be issued and reporting requirements; critically analyze the language of the audit report from the perspective of the users of the financial statements and the public interest.
10	Explain what is meant by materiality in the context of audit decisions.
11	Discuss cases in financial statement fraud and restatements of financials.
12	Understand the legal, regulatory, and professional obligations of auditors under common law and statutory law; identify differences between legal and illegal insider trading and how it affects confidentiality requirements using actual illegal trading cases against auditors; know the provisions of the PSLRA including proportionate liability and reporting illegal acts and fraud to management and the audit committee.
13	Review and discuss SEC cases against accountants and auditors.
14	Understand different definitions of earnings management that pertain to its reporting effects and ethical implications (i.e., choice of alternative accounting techniques, smoothing net income). Explain effects of earnings management on earnings quality; understand the rationale/justification of earnings management techniques used to affect earnings including the acceleration of revenue, delaying of expenses, impairment of assets, recording of liabilities, and the use of income smoothing techniques such as cookie jar reserves, channel stuffing, round-trip transactions, use of multiple elements to disguise revenues and the period of reporting, using accruals to manage/smooth earnings, the big bath theory.
15	Review and discuss actual fraud cases.
16	Understand the nature and scope of international financial reporting standards (IFRS) and the standard setting process.
17	Discuss the US position on converging IFRS with US GAAP.
18	Identify similarities and differences between the AICPA Code and the Global Code of Ethics.

### Online/Hybrid Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated in class or via class email or Blackboard announcement. Additional readings and activities may be added, these will be noted in the Readings and Activities/Assignments sections.

Schedule	Topic	Activities	Due Date
Aug 24 – in-person	Chs. 1 and 2 – Ethical Reasoning: Implications for Accounting; Cognitive Processes and Ethical Decision Making in Accounting	<ul style="list-style-type: none"> <li>Read Chs. 1 and 2 (focus on pp. 15-23, 33-42, 82-88, and 96-109)</li> <li>Take Chs. 1 and 2 QUIZ</li> </ul>	Aug 28
Aug 31 – online	Ch. 3 – Organizational Ethics and Corporate Governance	<ul style="list-style-type: none"> <li>Review Ch. 3 Slides</li> <li>Watch posted video(s)</li> <li>Read Ch. 3 (pp. 111-162)</li> <li>Take Ch. 3 QUIZ</li> <li>Read Case 3-5: Walmart Inventory Shrinkage (pp. 181-182)</li> </ul>	Sep 4

		<ul style="list-style-type: none"> <li>• Post Discussion Post and 2 responses regarding Case 3-5 Question 1 or 2</li> </ul>	
Sep 7 – in-person	Ch. 4 – Ethics and Professional Judgment in Accounting	<ul style="list-style-type: none"> <li>• Read Ch. 4 (pp. 201-253)</li> <li>• Take Ch. 4 QUIZ</li> </ul>	Sep 11
Sep 14 – online	Ch. 5 – Fraud in Financial Statements and Auditor Responsibilities	<ul style="list-style-type: none"> <li>• Review Ch. 5 Slides</li> <li>• Watch posted video(s)</li> <li>• Read Ch. 5 (pp. 269-309)</li> <li>• Take Ch. 5 QUIZ</li> <li>• Read Case 5-6: Rooster, Hen, Footer, and Burger (pp. 328-329)</li> <li>• Post Discussion Post and 2 responses regarding Case 5-6 Question 2 or 3</li> </ul>	Sep 18
Sep 21 – in-person	Ch. 6 – Legal, Regulatory, and Professional Obligations of Auditors	<ul style="list-style-type: none"> <li>• Read Ch. 6 (pp. 339-376)</li> <li>• Take Ch. 6 QUIZ</li> </ul>	Sep 25
Sep 28 – online	Ch. 7 – Earnings Management	<ul style="list-style-type: none"> <li>• Review Ch. 7 Slides</li> <li>• Watch posted video(s)</li> <li>• Read Ch. 7 (pp. 405-459)</li> <li>• Take Ch. 7 QUIZ</li> <li>• Read Case 7-9: The North Face, Inc.</li> <li>• Post Discussion Post and 2 responses regarding Case 7-9 Question 2 or 3</li> </ul>	Oct 2
Oct 5 – in-person	Ch. 8 – Ethical Leadership and Decision-Making in Accounting	<ul style="list-style-type: none"> <li>• Read Ch. 8 (pp. 503-525)</li> <li>• Take Ch. 8 QUIZ</li> </ul>	Oct 9
Oct 12 – online	Application of Concepts Through Major Project	<ul style="list-style-type: none"> <li>• Read selected Major Case or watch selected movie</li> <li>• Complete and submit Major Project</li> </ul>	Oct 15

## Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

### Quizzes

Multiple-choice quizzes, covering each chapter/major topic, are to be submitted via Blackboard by 11:59 p.m. of the due date.

## **Discussion Posts**

You are to post one (1) original Discussion Post discussing/analyzing one of two assigned questions. Original Discussion Posts must be at least two (2) paragraphs long. You are also to post two (2) responses to your classmates' post(s). The response posts must each be at least one (1) paragraph long.

## **In-Person Attendance and Participation**

You are to be present, alert, and attentive during in-person class. Demonstrate your participation by paying close attention during lectures and by contributing during classroom discussions.

## **Major Project**

A case-study paper is required. Complete instructions are posted on Blackboard.

### **Grading Matrix:**

<b>Activities/Assignments</b>	<b>Value (percentages)</b>
Quizzes (drop lowest score)	60
Discussion Posts	15
In-Person Attendance and Participation	10
Major Project	15
<b>Total:</b>	<b>100%</b>

## **Grade Determination**

**A = 90% or better**

**B = 80 – 89 %**

**C = 70 – 79 %**

**D = 60 – 69 %**

**F = less than 60%**

## **University Policies and Procedures**

### **Students with Disabilities (ADA Compliance):**

Chapter 7(7.004) Disability Accommodations for Students

The University of North Texas at Dallas makes reasonable academic accommodation for students with disabilities. Students seeking accommodations must first register with the Disability Services Office (DSO) to verify their eligibility. If a disability is verified, the DSO will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, DSO notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet/communicate with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Disability Services Office website at <http://www.untDallas.edu/disability>. You may also contact them by phone at 972-338-1777; by email at [UNTDisability@untDallas.edu](mailto:UNTDisability@untDallas.edu) or at Building 2, room 204.

### **Blackboard Learn Accessibility Statement:**

University of North Texas at Dallas is committed to ensuring its online and hybrid courses are usable by all students and faculty including those with disabilities. If you encounter any difficulties with technologies, please contact our ITSS Department. To better assist them, you would want to have the operating system, web browser and information on any assistive technology being used. Blackboard Learn course management system's accessibility statement is also provided: <http://www.blackboard.com/Platforms/Learn/Resources/Accessibility.aspx>

**NOTE:** Additional instructional technology tools, such as Turnitin, Respondus, Panopto, and publisher cartridge content (i.e. MyLab, Pearson, etc.) may NOT be fully ADA compliant. Please contact our Disability Office should you require additional assistance utilizing any of these tools.

### **Course Evaluation Policy:**

Student's evaluations of teaching effectiveness is a requirement for all organized classes at UNT Dallas. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider students' evaluations to be an important part of your participation in this class.

### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at

[http://www.untDallas.edu/sites/default/files/page\\_level2/pdf/policy/7.002%20Code%20of%20Academic\\_Integrity.pdf](http://www.untDallas.edu/sites/default/files/page_level2/pdf/policy/7.002%20Code%20of%20Academic_Integrity.pdf) for complete provisions of this code.

Academic dishonesty includes, but is not limited to, cheating, plagiarizing, fabrication of information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students.

**Web-based Plagiarism Detection:** Please be aware in some online or hybrid courses, students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

## **Classroom Policies**

### **Online Attendance and Participation:**

The University attendance policy is in effect for this course. Class attendance in the Blackboard classroom and participation is expected because the class is designed as a shared learning experience, and because essential information not in the textbook will be discussed in the discussion board. Online presence and participation in all class discussions is essential to the integration of course material and your ability to demonstrate proficiency.

Attendance for this online or hybrid course is considered when you are logged in and active in Blackboard, i.e., posting assignments, taking quizzes, or completing Discussion Boards. To maintain financial aid award eligibility, activity must occur before the census date of the session or term of the course. Refer to

<http://www.untDallas.edu/registrar> for specific dates. If you are absent/not active in the course shell, it is YOUR responsibility to let the instructor know immediately, upon your return, the reason for your absence if it is to be excused. All instructors must follow university policy 7.005 covering excused absences; however, it is the instructor's discretion, as outlined in the course syllabus, of how unexcused absences may or may not count against successful completion of the course

**Inclement Weather and Online Classes:** Online classes may or may not be affected by campus closures due to inclement weather. Unless otherwise notified by your instructor via e-mail, online messaging, or online announcement, students should assume that assignments are due as scheduled.

### **Online "Netiquette":**

In any social interaction, certain rules of etiquette are expected and contribute to more enjoyable and productive communication. Emails, Discussion Board messages and/or any other forms of written communication in the online environment should use proper "netiquette" (i.e., no writing in all caps (usually denotes yelling), no curse words, and no "flaming" messages (angry, personal attacks).

Racial, ethnic, or gender slurs will not be tolerated, nor will pornography of any kind.

Any violation of online netiquette may result in a loss of points or removal from the course and referral to the Dean of Students, including warnings and other sanctions in accordance with the University's policies and procedures. Refer to the Student Code of Student Rights Responsibilities and Conduct at <http://www.untdallas.edu/osa/policies>. Respect is a given principle in all online communication. Therefore, please be sure to proofread all of your written communication prior to submission.

**Diversity/Tolerance Policy:**

Students are encouraged to contribute their perspectives and insights to class discussions in the online environment. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Dean of Students as the instructor deems appropriate.

**Technology Requirements:** In order to successfully access the materials in an online or hybrid course, UNT Dallas advises that your computer be equipped with the minimum system requirements.

Blackboard Learn 9.1 is the platform software for this course. Blackboard Learn supports major web browsers such as Windows Internet Explorer, Apple Safari, Mozilla Firefox, and Google Chrome. However, since the latter two are updated continually, some recent versions may not be compatible. If you experience difficulty accessing or using components of the course, try using Internet Explorer. Also, no matter what browser you use, always enable pop-ups. For more information see:

- <http://www.untdallas.edu/dlit/ecampus/requirements>
- <https://blackboard.secure.force.com/publicbarticleview?id=kAB700000008Oom>
- [https://learn.unt.edu/bbcswebdav/institution/BrowserCheck/check\\_full.html](https://learn.unt.edu/bbcswebdav/institution/BrowserCheck/check_full.html)