ACCT 414-940: Accounting Ethics

Syllabus – Spring 2016

Instructor: John Fraedrich, PhD

Contact information for this course (emails should be directed to the following addresses):

Program Manager (Ann M Pearson): oprogmgr@business.siu.edu  Phone: 618.453.7901
Course e-mail: oacct414@business.siu.edu

TA Office Hours: See course homepage
See the “My Home” page on the program site for various resource links (FAQ, Textbook information, orientation videos, remote exam information, on-campus exam registration, etc)

Required Text

Title: Business Ethics: Ethical Decision Making & Cases
Author: Ferrell, Fraedrich, and Ferrell
Publisher: McGraw-Hill
Edition/Year: 10th Edition

Other Materials/Information

- External USB webcam for oACCT, BNAD and off-campus students
- On-campus students will need to register for on-campus exams
- Refer to the orientation videos if you have questions about viewing the online lectures.
- Refer to Student Program Agreement as needed
<table>
<thead>
<tr>
<th>Module</th>
<th>Dates</th>
<th>Lecture/Exam</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tuesday, Jan 19 to Sunday, Jan 24</td>
<td>Importance of Business Ethics, Stakeholders, Corporate Social Responsibility</td>
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<tr>
<td>2</td>
<td>Monday, Jan 25 to Sunday, Jan 31</td>
<td>Stakeholder Theory Ethical Issues AICPA Code of Ethics – Lecture 1</td>
<td>2 3</td>
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<tr>
<td>3</td>
<td>Monday, Feb 1 to Sunday, Feb 7</td>
<td>Institutionalization The Business Ethical Decision AICPA Code of Ethics - Lecture 2</td>
<td>4 5</td>
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<tr>
<td>4</td>
<td>Monday, Feb 8 to Sunday, Feb 14</td>
<td>Individual factors and Moral Philosophy Organizational Factors AICPA Code of Ethics – Lecture 3</td>
<td>6 7</td>
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<tr>
<td>5</td>
<td>Monday, Feb 15 to Sunday, Feb 21</td>
<td>Developing an Ethics Program Managing the Ethics Program AICPA Code of Ethics – Lecture 4</td>
<td>8 9</td>
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<tr>
<td>6</td>
<td>Monday, Feb 22 to Sunday, Feb 28</td>
<td>Globalization Factors CMA Code of Ethics Lecture</td>
<td>10</td>
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<tr>
<td>7</td>
<td>Monday, Feb 29 to Sunday, Mar 6</td>
<td>Ethical Leadership CFE Code of Ethics Lecture</td>
<td>11</td>
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<td>8</td>
<td>Monday, Mar 7 to Friday, Mar 11</td>
<td>Sustainability IIA Code of Ethics Lecture</td>
<td>12</td>
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<tr>
<td>Activity</td>
<td>Total Points</td>
<td>Day Due</td>
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<tr>
<td>Submissions (8 X 20)</td>
<td>160</td>
<td>by Sunday @11:59 pm in Modules 1-7;</td>
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<td></td>
<td></td>
<td>Thursday 11:59 pm in Module 8</td>
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<tr>
<td>Book Exam 1 (Ch. 1)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td></td>
<td></td>
<td>Sunday of Module 1</td>
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<tr>
<td>Book Exam 2 (Ch. 2,3)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td></td>
<td></td>
<td>Sunday of Module 2</td>
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<tr>
<td>Book Exam 3 (Ch. 4,5)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td>Sunday of Module 3</td>
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<tr>
<td>Book Exam 4 (Ch. 6,7)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td>Sunday of Module 4</td>
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<tr>
<td>Book Exam 5 (Ch. 8,9)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td>Sunday of Module 5</td>
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<tr>
<td>Book Exam 6 (Ch. 10)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td>Sunday of Module 6</td>
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<tr>
<td>Book Exam 7 (Ch. 11)</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td>Sunday of Module 7</td>
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<tr>
<td>Book Exam 8 (Ch. 12)</td>
<td>50</td>
<td>Available Tuesday to 11:59 pm</td>
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<td>Sunday of Module 8</td>
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<tr>
<td>AICPA Ethics Code Exam</td>
<td>50</td>
<td>Available Thursday to 11:59 pm</td>
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<td>Sunday of Module 5 – 90 minutes</td>
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<tr>
<td>CMA Ethics Code Exam</td>
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<td>Available Friday to 11:59 pm</td>
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<td>Sunday of Module 6 – 90 minutes</td>
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<tr>
<td>CFE Ethics Code Exam</td>
<td>50</td>
<td>Available Friday to 11:59 pm</td>
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<td>Sunday of Module 7 – 90 minutes</td>
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<tr>
<td>IIA Ethics Code Exam</td>
<td>50</td>
<td>Available Tuesday to 11:59 pm</td>
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<td>Friday of Module 8 – 90 minutes</td>
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<td>AICPA Final Exam</td>
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<td>Available Tuesday to 11:59 pm</td>
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<td>Friday of Module 8 – 90 minutes</td>
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<td><strong>Total Points</strong></td>
<td>860</td>
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*Assignments can be submitted before the due date and are due at 11:59 pm.

**Exams are proctored and due at 11:59 pm.
Grade/Points

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>%</th>
<th>Point Range</th>
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<tbody>
<tr>
<td>A</td>
<td>89.5 - 100%</td>
<td>769.7 - 860 points</td>
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<tr>
<td>B</td>
<td>79.5 - 89.4%</td>
<td>683.7 - 769.6 points</td>
</tr>
<tr>
<td>C</td>
<td>69.5 - 79.4%</td>
<td>597.7 - 683.6 points</td>
</tr>
<tr>
<td>D</td>
<td>59.5 - 69.4%</td>
<td>511.7 - 597.6 points</td>
</tr>
<tr>
<td>F</td>
<td>Less than 59.5%</td>
<td>511.6 points and below</td>
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Course Activities

In addition to materials available through the publisher of the textbook, I have provided chapter lecture slides and recorded lectures over each chapter.

Lectures

Lecture slides, for each chapter, are posted on the course website within each Module content page and have been designed to provide an interactive experience similar to the classroom. I have designed the slides to both summarize each chapter and to provide additional examples to assist you in completing homework. Before viewing a lecture, you need to print the slides and have them available during the time you view each lecture so you can take notes.

Submission Activity

In each Module, you will submit one written assignment related to the materials presented. Read the module content carefully.

The papers should be double spaced, 12-point font, 1 inch margins. The paper should be at least one page in length unless otherwise stated. Include your name on your paper.

Name your file: MX_LastName_FirstName where X is the module number

The typical grading is as follows:

**A Quality:**
Answered the entire question, provided real examples, and added new material from an outside source with the appropriate reference.
B Quality
Answered the entire question, provided examples, and added new material from an outside source.

C Quality
Answered the entire question and provided real examples.

D Quality
Answered the question and provided examples

F Quality
Did not answer the entire question.

Practice Quizzes

Book Chapter and AICPA Ethics Code Practice Quizzes are designed to assess your knowledge of the book and code materials to prepare you for the exams. See the Module Content for quiz access.

Exams

There are two types of module exams: Book Chapter Exams and Ethics Code Exams. Book Chapter Exams relate to the material covered in each chapter of the textbook. There will be eight Book Chapter Exams. Each exam is worth 50 points.

The Book Chapter Exams will cover applicable chapters from the textbook. You will have one attempt to complete each exam. The book exams will not be proctored.

The Ethics Code exams relate to the material covered in the materials provided that relate to the AICPA, CMA, CFE, and IIA Codes of Ethics. Accordingly, there will be four Ethics Code Exams. These exams will cover applicable chapters from the codes. The exams are closed-notes, closed-book and will be proctored.

This course has one final exam which will cover the AICPA Ethics Code. This exam will be proctored.

Ask/Answer

The Ask/Answer discussion board is available for you to ask questions of the TA or other students. It is recommended, but not required. Postings are monitored but not graded.

Feedback

You can expect feedback on your course activities within 48 hours. Grades will be posted to the online grade book. Each Sunday evening, you will receive an email from your TA. Please read these and all emails from your TA or program manager. If an issue arises that requires individual attention, an e-mail will be sent.
Submitted papers will be uploaded to the submissions page with a graded rubric embedded. Please review these. If you need assistance in retrieving a graded submission, review the orientation video or FAQ accessible from the “My Home” page, or contact the Program Manager.

Each Sunday evening, you will receive an email from your TA. Please read these and all emails from your TA or program manager.

**Professor Policy on Academic Dishonesty**

Academic dishonesty consists of any deliberate attempt to falsify, fabricate or otherwise tamper with data, information, records, or any other material that is relevant to the student's participation in any course, laboratory, or other academic exercise or function. Most, although not all, such attempts fall into one or more of the following three categories:

1. **Plagiarism**: Deliberately presenting work, words, ideas, theories, etc., derived in whole or in part from a source external to the student as though they are the student's own efforts. Examples of plagiarism include, but are not limited to the following:
   
   a. Failing to use proper citations as acknowledgment of the true source of information included in a paper, written or oral examination, or any other academic exercise.
   
   b. Presenting any work completed in whole or in part by any individual or group other than the student, as though the work is the student's own, in any academic exercise.
   
   c. Buying, selling, bartering, or in any other fashion obtaining or distributing material to be used fraudulently as part of any academic exercise.

2. **Cheating**: Disseminating or receiving answers, data, or other information by any means other than those expressly permitted by the instructor as part of any academic exercise. Examples of cheating include, but are not limited to the following:
   
   a. Copying answers, data, or other information (or allowing others to do so) during an examination, quiz, laboratory experiment, or any other academic exercise in which the student is not expressly permitted to work jointly with others.
   
   b. Assuming another individual's identity or allowing another person to do so on one's own behalf for the purpose of fulfilling any academic requirement or in any way enhancing the student's grade or academic standing.
   
   c. Using any device, implement, or other form of study aid during an examination, quiz, laboratory experiment, or any other academic exercise without the faculty member's permission.

3. **Other Academic Misconduct**: Falsifying or fabricating data, records, or any information relevant to the student's participation in any course or academic exercise, or tampering with such information as collected or distributed by the faculty member. Examples of academic dishonesty include, but are not limited to the following:
   
   a. Falsifying, or attempting to falsify, attendance records, graded exercises of any kind, or any information or document intended to excuse the student from participation in any academic exercise.
b. Inventing, fabricating, or falsifying data as part of the completion of any academic exercise.

4. Knowingly furnishing false information (or facilitating the furnishing of false information) to a faculty member.
Policy Statement
Spring 2016

IMPORTANT DATES for the online undergraduate programs offered in the College of Business

First 8 week courses:
Course begins: Monday, 1/19/2016
Last day to add class (without instructor permission): Sunday, 1/24/2016
Last Day to withdraw completely and be eligible to receive refund: Sunday 1/31/2016
Last day to drop a course using SalukiNet (no refund; results in W grade): Sunday 2/21/2016
Regular deadline to file diploma application ($50 fee): Friday 2/12/2016
Last diploma application deadline ($75 fee): Friday 3/11/2016

Second 8 week courses:
Course begins: Monday, 3/21/2016
Last day to add class (without instructor permission): Monday 3/21/2016
Last Day to withdraw completely and be eligible to receive refund: Sunday, 4/3/2016
Last day to drop a course using SalukiNet (no refund; results in W grade): Sunday 4/24/2016
Regular deadline to file diploma application ($50 fee): Friday 2/12/2016
Last diploma application deadline ($75 fee): Friday 3/11/2016
Final exams: 5/12/2016 - 5/13/2016

COMMENCEMENT: Saturday 5/14/2016

SPRING SEMESTER HOLIDAYS
Martin Luther King, Jr.’s Birthday Holiday 01/18/2016
Spring Break 03/12/2016 - 3/20/2016

WITHDRAWAL POLICY ~ Undergraduate only
Students who officially register for a session may not withdraw merely by the stopping of attendance. An official withdrawal form needs to be initiated by the student and processed by the University. For the proper procedures to follow when dropping courses and when withdrawing from the University, please visit http://registrar.siu.edu/pdf/ugradcatalog1314.pdf

INCOMPLETE POLICY ~ Undergraduate only
An INC is assigned when, for reasons beyond their control, students engaged in passing work are unable to complete all class assignments. An INC must be changed to a completed grade within one semester following the term in which the course was taken, or graduation, whichever occurs first. Should the student fail to complete the course within the time period designated, that is, by no later than the end of the semester following the term in which the course was taken, or graduation, whichever occurs first, the incomplete will be converted to a grade of F and the grade will be computed in the student’s grade point average. For more information please visit: http://registrar.siu.edu/grades/incomplete.html

REPEAT POLICY
An undergraduate student may, for the purpose of raising a grade, enroll in a course for credit no more than two times (two total enrollments) unless otherwise noted in the course description. For students receiving a letter grade of A,B,C,D, or F, the course repetition must occur at Southern Illinois University Carbondale. Only the most recent (last) grade will be calculated in the overall GPA and count toward hours earned. See full policy at http://registrar.siu.edu/pdf/ugradcatalog1314.pdf

DISABILITY POLICY
Disability Support Services provides the required academic and programmatic sup-port services to students with permanent and temporary disabilities. DSS provides centralized coordination and referral services. To utilize DSS services, students must come to the DSS to open cases. The process involves interviews, reviews of student-supplied documentation, and completion of Disability Accommodation Agreements. http://disabilityservices.siu.edu/

PLAGIARISM
Student Conduct Code http://srr.siu.edu/student_conduct_code/

MORRIS LIBRARY HOURS
http://www.lib.siu.edu/about
SAFETY AWARENESS FACTS AND EDUCATION
Title IX makes it clear that violence and harassment based on sex and gender is a Civil Rights offense subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories such as race, national origin, etc. If you or someone you know has been harassed or assaulted, you can find the appropriate resources here: http://safe.siu.edu

SALUKI CARES
The purpose of Saluki Cares is to develop, facilitate and coordinate a university-wide program of care and support for students in any type of distress—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display a culture of care and demonstrate to our students and their families that they are an important part of the community. For Information on Saluki Cares: (618) 453-5714, or siucares@siu.edu, http://salukicares.siu.edu/index.html

INCLUSIVE EXCELLENCE
SIU contains people from all walks of life, from many different cultures and sub-cultures, and representing all strata of society, nationalities, ethnicities, lifestyles, and affiliations. Learning from and working with people who differ is an important part of education as well an essential preparation for any career. For more information please visit: http://www.inclusiveexcellence.siu.edu/

LEARNING AND SUPPORT SERVICES
Help is within reach. Learning support services offers free tutoring on campus and math labs. To find more information please visit the Center for Learning and Support Services website:
Tutoring: http://tutoring.siu.edu/
Math Labs: http://tutoring.siu.edu/math_tutoring/index.html

WRITING CENTER
The Writing Center offers free tutoring services to all SIU students and faculty. To find a Center or Schedule an appointment please visit http://write.siu.edu/

AFFIRMATIVE ACTION & EQUAL OPPORTUNITY
Our office’s main focus is to ensure that the university complies with federal and state equity policies and handles reporting and investigating of discrimination cases. For more information visit: http://diversity.siu.edu/#

Additional Resources Available:
SALUKINET: https://salukinet.siu.edu/cp/home/displaylogin
Program site: http://online.business.siu.edu