



Dillard College of Business Administration

Syllabus: BUAD 3323 Business Ethics, Fall Semester 2023
Sec 180 Th 5:30 – 8:20 pm
Dillard Building Room 335

Contact Information

Instructor: Dr. Susan B. Anders, Louis J. and Ramona Rodriguez Distinguished Professor of Accounting
Office: DB 257
Office hours: M – Th 11 am to Noon; M – Th 2 to 3 pm; and by appointment.
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Course Materials

1. Marianne M. Jennings *Business Ethics: Case Studies and Selected Readings*, 9th Edition, Cengage. Minimum requirement: MindTap ISBN: 978-1-337-62759-7, which is available from MSU bookstore (ISBN: 978-1-305-97255-1). Do not buy the e-book. Mind-Tap includes the e-book. You may purchase or rent the softcover textbook if you so choose, but MindTap is absolutely required. Cengage Unlimited may include MindTap courses.
2. *MindTap* access code (required) for submitting online assignments. Assignments will be graded online via MindTap. Link for creating MindTap account:
Sec 180: <https://student.cengage.com/course-link/MTPPHDN3NFHB>
3. Textbook website: <https://www.cengage.com/c/student/9781305972544/?filterBy=Student>
4. Access to additional required readings from sources outside the textbook will be available on D2L.
5. Desire2Learn (D2L) website will be utilized extensively (Syllabus, Course Materials, Quizzes, Exams, and Grades). Hyperlinks to course resources will be available on D2L.
6. A working e-mail account. Adjust your D2L settings to forward D2L e-mail.
7. Access to computer, printer, and scanner. Access to Internet, Word, Excel, PowerPoint, and Adobe Reader.
8. For paper exams: No. 2 pencils, Scantron 882-E forms. Electronic devices not permitted.
9. For online exams: computer and internet access, webcam, lockdown browser. Electronic devices not permitted.

Course Description

An introduction to the ethical dilemmas faced by business persons and business leaders. This course will introduce students to the concepts required for ethical decision making in the current business environment, as well as examining various perceptions of what ethical standards business leaders should adhere to. This course should enable the student to examine ethical dilemmas from various perspectives and understand ethical issues from varying perspectives.

Course Prerequisite(s)

Junior Standing or above.

Learning Goals

Buad 3323 is a permitted elective course for accounting majors, and is approved by the Texas State Board of Public Accountancy to fulfill the Board's ethics course pre-requisite to sit for the CPA Exam in the State of Texas. The course will provide a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. The course will provide a foundation for ethical reasoning and include the core values of integrity, objectivity, and independence. Topical coverage will incorporate accounting case studies and moral dilemmas supplemented by business and general case studies and moral dilemmas.

TSBPA Ethics Course Requirements

[Board Rule 511.58\(d\)](#) requires that applicants for the CPA examination complete a Board-approved three-semester-hour ethics course taken at a recognized educational institution. The course should provide students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. The course should provide a foundation for ethical reasoning and include the core values of integrity, objectivity, and independence.

Instructors teaching the course should not have been disciplined by the Board for a violation of the Rules of Professional Conduct.

An ethics course should cover the following topics:

1. Ethical reasoning - 15%
2. Integrity - 15%
3. Objectivity - 15%
4. Independence (as it pertains to accounting) - 15%
5. Other core values - 15%
6. AICPA, SEC, and the Texas Board of Accountancy ethics rules - 15%
7. Ethical theory - 10%

Topical coverage should incorporate a majority of accounting case studies and moral dilemmas supplemented by business and general case studies and moral dilemmas.

TSBPA Approved Ethics Courses

An approved ethics course will be included on the list on the Board's webpage along with the name of the instructor for the course. Instructors are expected to:

- Teach from and adhere to the syllabus and class schedule that is accepted by the Texas State Board of Public Accountancy.
- Provide students with a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession.
- Provide students with a foundation for ethical reasoning that includes the core values of integrity, objectivity, and independence.
- Conduct the class in a professional and ethical manner that models behavior that students may be expected to display as a professional accountant.
- Provide guidance to students concerning the ethical rules and regulations of the Texas Board as well as national regulatory and professional accounting organizations.
- Adhere to the statutory requirements of the Public Accountancy Act and the Board's Rules of Professional Conduct, as well as all other rules promulgated by the Board.

A violation of the Public Accountancy Act or a Board rule, or the failure to achieve one or more of the above expectations may be cause for removing an approved ethics course, and the instructor from the list of approved ethics courses.

Course Policies

1. Attendance Policy

I follow the university's policies with respect to class attendance: Students are expected to attend all meetings of the classes in which they are enrolled. See *Midwestern State University Undergraduate Catalog* at <https://msutexas.edu/registrar/catalog/>.

Regular attendance is expected and roll will be taken on a seating chart *prior* to the start of class. If you know in advance that you are going to miss a class, please contact me *before* that class. If you must miss a class due to illness or other emergency, please contact me as soon as possible. If you must leave early, contact me before class begins. Documentation of excuses is required. *If you do not contact me, your absence will be unexcused.*

Tardiness is not acceptable. Tardy arrival is rude to me and disruptive to your classmates. Attendance will be taken *only once* before the start of each class. If you arrive late, you are welcome to discuss your circumstances with me after class.

You are responsible for any material or announcements missed due to absence or tardiness. *One point will be deducted from your course grade for each unexcused absence and tardy.*

Note 1: *An excused absence only excuses you from attending class.* It does not change the deadline for turning in assignments, nor does it necessarily grant you a make-up exam.

Note 2: The Texas State Board of Public Accountancy requires student attendance and participation.

See COVID and Other Illness and Weather Attendance Policies documents available on the D2L classroom.

2. Instructor Drop

At an instructor's discretion, he/she may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for a disruptive conduct. The instructor must give the student a verbal or written warning prior to being dropped from the class. See the *Midwestern State University Undergraduate Catalog* at <https://msutexas.edu/registrar/catalog/>.

3. Preparation

Students should read the assigned material and complete assignments prior to coming to class and be prepared to discuss and ask questions relating to class material. Instructor-made videos on D2L may be required. *During the class period, you must have access to MindTap and any materials available on D2L.*

Since Accounting is an applied field, the course will be conducted in a modified "flipped" format. To allow more class time to be spent on applications, students should *read the chapter material in advance* of the class period when it will be discussed. Some topics or assignment guidance may be covered in instructor-made videos on D2L.

4. Participation

Active participation by all students will make the class more interesting and enjoyable for everyone, and you contribute to your classmates' learning experiences. *It is not possible for you to participate if you do not attend class, or if*

- You do not bring all course materials to class, including textbook and calculator.
- You are not actively engaged or you are asleep in class.
- You are tardy or you leave the room while class is in session.

5. Professional Conduct

The minimum requirements for each class are as follows:

- Be on time and remain seated (except for an emergency)
- Be prepared on readings and assignments.
- Remain awake and attentive and be prepared to engage in class discussions at all times
- *Turn off your cell phone* and put it away. If you have an emergency situation that requires your cell phone to be on, let me know before class.
- No food or drinks are permitted in the classroom, except water in a clear container.

Dress code: I expect you to dress modestly in a way that shows respect for yourself, your classmates, and me. *Caps, hoods, kerchiefs, and other head coverings may not be worn during exams.* If you can document a religious, cultural, or medical requirement to have your head covered during exams, please discuss with me at least one week before exam.

6. Questions Regarding Assignment, Exam, and Course Grade

Grades are confidential by law. Therefore, I do not post grades publicly or reveal grades over the telephone or by e-mail or fax. Assignment and exam numerical grades will be posted on D2L. The final letter grade will be posted on Banner. *If you have a question about any grade, you must meet with me in a secure setting.*

The final deadline to notify me of calculation or input errors on your D2L grade record is Friday, December 8, 2023.

7. Grading and Evaluation

Table 1: Points allocated to each assignment

Element	Points
Exam 1 (Mid-term)	100
Exam 2 (Mid-term)	100
Exam 3 (Final)	100
MindTap Unit Assignments (Quizzes and Short Essay)	200
Total Points	500

Table 2: Grading System

Total Points Earned	Minimum Letter Grade	MSU Catalog Description
450 to 500	A	Excellent work
400 to 449.99	B	Good work
350 to 399.99	C	Satisfactory work
300 to 349.99	D	Passing work
0 to 299.99	F	Failing work

Midterm Progress Report:

In order to help at-risk students keep track of their progress, the instructor will provide unofficial midterm grades on Banner/Web World for students who appear to be on target to earn below a C in this course. Midterm grades are not factored into a student's GPA or transcript, but midterm grades of D or F should prompt students to meet with the instructor for guidance on improving performance.

8. Exams

Three exams will be administered, as listed in the Tentative Schedule. The exams will be multiple-choice format. Some questions will address definitions and concepts. Some questions will require applications. Specific exam policies will be provided in the review notes that will be available before each exam. All exams count toward your course grade.

- Make-up exams will be given only when you provide a satisfactory excuse for absence due to a legitimate and unavoidable conflict. You must meet with me regarding non-emergency conflicts at least one week in advance. It is *your* responsibility to initiate scheduling a make-up *prior* to the regular scheduled exam.
- Make-up exams may be a different format and may cover different content.
- Make-up exams may be scheduled for the last week of classes.

9. MindTap Unit Assignments (Quizzes and Short Essay)

MindTap graded assignments are provided to help you understand and apply the course material. Serious effort in the preparation of MindTap assignments will be of major importance in exam performance. *The content of all class assignments will be heavily emphasized on the exams.*

MindTap graded assignments may or may not be discussed in class, but are considered to be "due" as listed in the Tentative Course Schedule. You should complete your answer submissions in advance of those class periods to use in the discussion. *I may review your performance on MindTap assignments to assess your effort in preparing for class.*

MindTap graded assignments must be submitted on MindTap for grading. You are responsible for accessing the website and completing your input by the due dates. Your course grade will include a maximum of 200 points from MindTap. *There are no make-ups or extra credit assignments.*

10. Practice Quizzes – *NOT REQUIRED*

Multiple-choice practice quizzes may be available on D2L. You are responsible for accessing the quizzes and completing them by the due dates, if you choose to use them. Practice quizzes do not count toward your course grade.

11. Optional “Event” Quiz – *NOT REQUIRED*

An Event Quiz form is available on D2L. You may *replace* up to 10 missed MindTap points with one Event Quiz. You may not miss class to attend this event. Events must be approved in advance by Dr. Anders. The completed Event Quiz form must be turned in to Dr. Anders or the Dean’s Office by 2:00 pm on the day after the event.

12. Americans with Disabilities Act

Information on the University disability policy is located at <http://www.mwsu.edu/student-life/disability/>. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided. You must provide the documentation to the Instructor within the first two weeks of the semester.

13. Due Dates and Deadlines

Due dates, deadlines, and exam dates are listed on the Tentative Schedule. If you believe that you have a legitimate reason for not meeting a due date, you may meet with me securely, at least one week prior to the date, to discuss your situation. Students who believe that their non-disability related circumstances merit special consideration should contact me at least one week in advance of assignment deadlines and exam dates affected by such circumstances.

Please notify me of any problems with MindTap submissions at least 24 hours prior to deadlines affecting your grade.

14. Campus Carry Statement

Senate Bill 11 passed by the 84th Texas Legislature allows licensed handgun holders to carry concealed handguns on campus, effective August 1, 2016. Areas excluded from concealed carry are appropriately marked, in accordance with state law. For more information regarding campus carry, please refer to the University’s webpage at <https://msutexas.edu/campus-carry/index.php>. If you have questions or concerns, please contact MSU Chief of Police Patrick Coggins at patrick.coggins@msutexas.edu.

15. Academic Integrity

With regard to academic honesty, students are referred to the “Student Honor Creed” in *Midwestern State University Undergraduate Catalog* at <https://msutexas.edu/registrar/catalog/>.

All course work submitted for grading must be your own effort. Cheating, collusion, and plagiarism will not be tolerated. The term “cheating” includes, but is not limited to copying, looking or glancing at, or soliciting someone’s work and submitting it in as your own, or allowing another student to do the same with your work. Further examples include:

- Using an internet-connected electronic device during an exam or quiz.
- Acquiring tests or other academic material belonging to a member of the university faculty or staff.

Artificial Intelligence: students may only use advance automated tools (artificial intelligence or machine learning, such as Chat GPT) when specifically instructed by the professor to use a particular tool for a particular assignment.

You may not photograph any course materials presented by the instructor. Substantial course materials will be available to you on MindTap and D2L.

You may not record the class sessions or any interactions with the instructor.

You may not use a smart phone, tablet, second computer, or any other device that can store information or be connected to the Internet during an exam. In addition, you may not use a computer during a paper exam.

The minimum penalty is an “F” in this course and referral to the Dean of Students for disciplinary action, which may result in expulsion from the University.

16. Syllabus Change Policy

This syllabus is a guide for the course and is subject to change. Syllabus changes will be communicated in class and may or may not result in document changes. Homework assignments and quizzes are subject to change. Assignment due dates and exam dates are also subject to change. The tentative schedule included with this syllabus will be changed as necessary to accommodate the progress of the class.

17. Additional Information

There are no opportunities for extra credit in this course.

There are no bonus points to bring your grade up at the end of the semester in this course.

Make your best effort on the assignments and exams identified in this syllabus.

Unexcused absences will make you ineligible for any type of special consideration that you may wish to request.

The final deadline to submit homework and quiz solutions is Friday, December 2, 2022. Any submissions after that date will not be counted in your total course points.

On D2L, update your Account Settings to have email that I send to you through the D2L classroom forwarded to whatever email account you use regularly.

- Under Account Settings, click on the Email tab.
- Scroll down to a box where you can type in your email address.
- Click Save and Close.

18. Final Exam

The final exam time is according to the published University schedule and is listed in the Tentative Schedule included in this syllabus. You are expected to take the exams with your section. If you have legitimate and unavoidable conflicts with the final exam date, you must contact me in writing by November 1, 2023. Documentation of conflict is required.

If you will be graduating in December 2023, you must inform me in writing by November 1, 2023, in case I need to prepare a special final exam for you.

Continued on next page

Tentative Course Outline:

This is a tentative outline of material expected to be covered. Material covered, graded assignments, and exam dates may be subject to change as necessitated by the pace at which material is covered.

Topical coverage is designed to meet the specific Texas State Board of Public Accountancy requirements. You may, therefore, find that information is being repeated from other Accounting and Legal Studies courses.

The TSBPA requires that students are in attendance and participate as the material is covered.

Exam #1:

Introduction

CPA Profession: PowerPoint Notes, Article, Video

UNIT 1: ETHICAL THEORY, PHILOSOPHICAL FOUNDATIONS, OUR REASONING FLAWS, AND TYPES OF ETHICAL DILEMMAS

Section 1A: Defining Ethics

Section 1B: Resolving Ethical Dilemmas and Personal Introspection

Additional reading on D2L (CPA Guidebook Part 1)

UNIT 2: SOLVING ETHICAL DILEMMAS AND PERSONAL INTROSPECTION

Section 2A: Business and Ethics: How Do They Work Together?

Section 2B: What Gets in the Way of Ethical Decisions in Business?

Section 2C: Resolving Ethical Dilemmas in Business

Several additional readings on D2L

Exam #2:

UNIT 3: BUSINESS, STAKEHOLDERS, SOCIAL RESPONSIBILITY, AND SUSTAINABILITY

Section 3A: Business and Society: The Tough Issues of Economics, Social Responsibility, and Business

Section 3B: Applying Social Responsibility and Stakeholder Theory

Section 3C: Social Responsibility and Sustainability

Section 3D: Government as a Stakeholder

Several additional readings on D2L

UNIT 4: ETHICS AND COMPANY CULTURE

Section 4A: Temptation at Work for Individual Gain and That Credo

Section 4B: The Organizational Behavior Factors

Section 4C: The Psychological and Behavior Factors

Section 4D: The Structural Factors: Governance, Example, and Leadership

Section 4E: The Industry Practices and Legal Factors

Section 4F: The Fear-and-Silence Factors

Section 4G: The Culture of Goodness

Several additional readings and videos on D2L

Exam #3 (Final Exam):

PROFESSIONAL CODES OF CONDUCT

AICPA, SEC, and the Texas Board of Accountancy ethics rules

Required readings and other resources will be available on D2L

Use of specific professional organization and regulatory body websites will be required.

Course Schedule (subject to change)

Date	Topic
	<i>Segment 1: Units 1 and 2</i>
Th Aug 31	Introduction to Course: D2L Resources, CPA Profession Unit 1 – Ethical Theory, Philosophical Foundations, Our Reasoning Flaws, and Types of Ethical Dilemmas Section 1A: Defining Ethics Section 1B: Resolving Ethical Dilemmas and Personal Introspection
Th Sep 7	Unit 1 continued
Th Sep 14	Unit 2: Solving Ethical Dilemmas and Personal Introspection Section 2A: Business and Ethics: How Do They Work Together? Section 2B: What Gets in the Way of Ethical Decisions in Business? Section 2C: Resolving Ethical Dilemmas in Business
Th Sep 21	Unit 2 continued
Th Sep 28	Exam 1: Intro, Textbook Units 1 and 2
	<i>Segment 2: Units 3 and 4</i>
Th Oct 5	Unit 3: Business, Stakeholders, Social Responsibility, and Sustainability Section 3A: Business and Society: The Tough Issues of Economics, Social Responsibility, and Business Section 3B: Applying Social Responsibility and Stakeholder Theory Section 3C: Social Responsibility and Sustainability Section 3D: Government as a Stakeholder
Th Oct 12	Unit 3 continued
Th Oct 19	<i>Dillard Career Fair: 9:00am to Noon – Business formal dress</i>
Th Oct 19	Unit 4: Ethics and Company Culture Section 4A: Temptation at Work for Individual Gain and That Credo Section 4B: The Organizational Behavior Factors Section 4C: The Psychological and Behavior Factors Section 4D: The Structural Factors: Governance, Example, and Leadership Section 4E: The Industry Practices and Legal Factors Section 4F: The Fear-and-Silence Factors Section 4G: The Culture of Goodness
Th Oct 26	Unit 4 continued
Th Nov 2	Exam 2: Units 3 and 4
	<i>Segment 3: Professional Codes of Conduct</i>
Th Nov 9	Professional Codes of Conduct (Overview)
Th Nov 16	Professional Codes of Conduct (Overview)
W – F Nov 22 - 24	Thanksgiving Break: no classes
Th Nov 30	AICPA Codes of Conduct
Th Dec 7	TSBPA Code of Conduct
T Dec 12, 3:30 pm pm	Exam 3: Professional Codes of Conduct

??? 6:30 pm: TXCPA State Chair reception and presentation

Tentative Unit Textbook Discussion Questions and MindTap Questions (subject to change)

Dates	Topic	Discussion Questions
	Unit 1 – Ethical Theory	<p>Textbook reading discussion questions are indicated in the PowerPoint notes</p> <p>MindTap: Reading Review 1.3, 1.5, 1.7, 1.9 Case Review 1.8, 1.12, 1.15, 1.16, 1.20 Brief Hypothetical—10 questions Legal Reasoning (short essay)—4 questions</p>
	Unit 2: Solving Ethical Dilemmas	<p>Textbook reading discussion questions are indicated in the PowerPoint notes</p> <p>MindTap: Reading Review 2.1, 2.3, 2.4, 2.5, 2.6 Case Review 2.7, 2.8, 2.10, 2.13 Brief Hypothetical—10 questions Legal Reasoning (short essay)—4 questions</p>
	Unit 3: Business, Stakeholders	<p>Textbook reading discussion questions are indicated in the PowerPoint notes</p> <p>MindTap: Reading Review 3.1, 3.2, 3.3, 3.5, 3.13 Case Review 3.9, 3.14, 3.16, 3.22, 3.23 Brief Hypothetical—10 questions Legal Reasoning (short essay)—5 questions</p>
	Unit 4: Ethics and Company Culture	<p>Textbook reading discussion questions are indicated in the PowerPoint notes</p> <p>MindTap: Reading Review 4.1, 4.2, 4.3, 4.5, 4.6, 4.9, 4.14, 4.19, 4.25 Case Review 4.10, 4.11, 4.15, 4.16, 4.20, 4.21, 4.23, 4.24, 4.31, 4.32 Brief Hypothetical—16 questions Legal Reasoning (short essay)—5 questions</p>
	Professional Codes of Conduct (Overview)	
	AICPA Codes of Conduct	
	TSBPA Code of Conduct	