

CLASS NUMBER AND NAME:	ACN350B – ETHICS IN ACCOUNTING II
TOTAL CLOCK HOURS / UNITS:	24 Hours / 2 Units
PREREQUISITES:	ACN280D – Forensic Accounting
TEXTS AND MATERIALS:	Mintz, S.M., and Morris, R.E. (2017) <i>Ethical Obligations and Decision Making in Accounting, 4th Ed.</i> New York: McGraw-Hill Irwin. (ISBN #13-978-1-307-14289-1)  One three-ring binder and assorted supplies
CLASS DESCRIPTION:	This course covers the analysis of case studies to help students cultivate the ethical commitment needed to ensure that their work meets the highest standards of integrity, independence, and objectivity.
CLASS OBJECTIVES:	<ol style="list-style-type: none"><li>1. To provide the ethical grounding that accounting students need to reconcile conflicts between stakeholder interests that can occur in the performance of audit, tax, and consulting services.</li><li>2. To study the broad elements of the financial reporting system that dictate whether ethical decisions will be made in business and accounting under the Sarbanes-Oxley Act.</li></ol>
CLASS FORMAT OVERVIEW:	The material will be presented in a lecture-discussion format, and students should be prepared to present solutions to the assigned exercises and case studies at the end of each chapter.
REQUIREMENTS:	Time spent in preparation for or reflection on course lecture will approximate two hours outside of class for each lecture credit hour utilized by the instructor in delivery of the material and ¼ hour outside of class for each hour of structured lab time.

**TESTING:**

There are no tests in this class. Students will be graded based on the accuracy and comprehension of the case studies and their attendance and preparation for class.

**GRADING POLICIES:**

This is a Pass or Fail class. A portfolio containing the results of each case study and related coursework will constitute 75% of the grade, attendance and participation will constitute the other 25%. To pass the class the student must complete all assignments on time as listed on the schedule with 80% or better attendance.

**ANTICIPATED LEARNING**

1. Attain an understanding of ethical obligations in auditing.
2. Gain insight into the legal and regulatory responsibilities in an ethical framework.
3. Inspect the failures of corporate governance that led to the scandals at Enron and WorldCom.

**CLASS SCHEDULE:**

Chapter	4
Chapter	5
Chapter	6

**CONFERENCES:**

Please see instructor.

## Ethics In Accounting-ACN350B

Instructions: Read each chapter, then answer the questions and complete the cases listed below.  
As this is a Pass or Fail class, you will not get letter grades on the assignments, but you may be asked to resubmit assignments if they do not sufficiently address the material.

6 Week	Topics	Assignments	Submit Dates	Grade
Week 1 Chapter 4:	Ethics in Accounting: Ethical Obligations and Decision Making	Read Chapter 4 Discussion Questions: 4, 6, 7, 9, 10, 11, 20		
Week 2 Chapter 4:	Ethics in Accounting: Ethical Obligations and Decision Making	Cases: 4-1, 4-3, 4-5, 4-8, 4-10		
Week 3 Chapter 5:	Professional Responsibilities and Ethical Obligations in Auditing	Read Chapter 5 Discussion Questions: 1, 4, 9, 13, 17		
Week 4 Chapter 5:	Professional Responsibilities and Ethical Obligations in Auditing	Cases: 5-1, 5-3, 5-6, 5-9		
Week 5 Chapter 6:	Legal and Regulatory Obligations in an Ethical Framework	Read Chapter 6 Discussion Questions: 2, 5, 8, 11, 16		
Week 6 Chapter 6:	Legal and Regulatory Obligations in an Ethical Framework	Cases: 6-1, 6-3, 6-8, 6-9		

**The instructor reserves the right to adjust this schedule as necessary to meet the course objectives**