

PROPOSAL FOR A NEW COURSE

SCHOOL:	Merrick School of Business		
CONTACT NAME:	Phillip Korb	Phone ext: 5080	
PROPOSED SEMESTER OF IMPLEMENTATION:	Fall <input checked="" type="checkbox"/>	Spring <input type="checkbox"/>	Year: 2016

PROPOSED COURSE CODE AND NUMBER: ACCT701


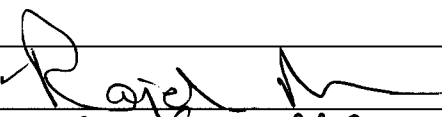


PROPOSED COURSE TITLE: Accounting Ethics

PROPOSED AS GENERAL EDUCATION COURSE: Yes No

RATIONALE FOR PROPOSAL

Need for an ethics course primarily directed to the accounting profession. Also individuals sitting for the CPA exam in Maryland are required to have a three-credit course solely devoted to ethics.

No Impact Review Signatures are required. However, each School/College should ensure the new course does not duplicate course offered by another School/College

APPROVAL SEQUENCE	APPROVAL SIGNATURES	DATE
A. Department / Division		10-26-15
B. General Education Committee (as appropriate)		
C. Final faculty review body within each School/ College		✓ 10-26-15
D. College Dean		4-15-16
F. Provost or Designee		4-25-16

Attach Course Definition Document

See course definition document attached.



COURSE DEFINITION

See Course and Program Development Policy and Procedures for instructions.

1. DATE PREPARED:

August 27, 2015

2. PREPARED BY:

Phillip J. Korb

3. DEPARTMENT/DIVISION:

Accounting / Merrick School of Business

4. COURSE NUMBER(S) with COURSE CODE(S):

ACCT 701

5. COURSE TITLE:

Accounting Ethics

6. CREDIT HOURS:

3

7. CATALOG DESCRIPTION (*Wording must be exactly as it will appear in the catalog*):

ACCT 701: Accounting Ethics - Considers business ethics issues within an accounting context from a multiple stakeholder perspective. Ethical theories, codes of ethics relevant to accountants, corporate governance and professional and corporate social responsibility are covered. The course emphasizes the application of concepts such as professionalism, integrity, independence and objectivity to individual decision-making.

8. PREREQUISITES:

ACCT 505 or permission of department.

9. COURSE PURPOSE (how the course is to be used in the curriculum; e.g., required for the major, elective, etc.):

Elective

10. GENERAL EDUCATION AREA (if applicable; e.g., social sciences, humanities, mathematics, etc.):

N/A

11. COURSE TYPE/COMPONENT (clinical, continuance, discussion, field studies, independent study, laboratory, lecture, practicum, research, seminar, supervision, thesis research, tutorial or workshop; this must match PeopleSoft 9.0 coding, so check with your dean's office if you are unsure of the correct entry)

Lecture

12. FACULTY QUALIFIED TO TEACH COURSE

All Accounting Faculty

13. CONTENT OUTLINE

See syllabus attached

14. LEARNING GOALS

See syllabus attached

15. ASSESSMENT STRATEGIES

See syllabus attached

16. SUGGESTED TEXT(S) and MATERIALS (e.g. textbooks, equipment, software, etc., that students must purchase)

See syllabus attached

17. SPECIAL GRADING OPTIONS (if applicable)

N/A

18. SUGGESTED CLASS SIZE

30 students

19. LAB FEES (if applicable) (include amount and for what expenses fees will be used)

N/A

Instructor Contact Information

Course Name: Special Topics in Accounting: Ethics in Accounting

Course Number: ACCT7975W1

Semester: Summer 2012

Instructor: Lourdes White

Email: lwhite@ubalt.edu

Phone: 410.837.5090

Office Location: BC-453

Office Hours:

Course Description

This course will focus on preparing students to recognize ethical dilemmas in accounting, to identify alternatives, and to select the course of action that fits the values of the organization and of the accounting profession. When making complex managerial decisions that affect financial reporting, business leaders need an appreciation for the consequences of such decisions for a variety of stakeholders. Recent corporate scandals related to accounting ethics such as Enron and WorldCom have once again made clear the need for business leaders to set the "tone from the top" to improve the ethical climate in their organizations. This course aims at enhancing the students' ethical sensitivity, so that they will be better prepared to prevent and resolve ethical conflicts.

We will make extensive use of case studies where students will apply their knowledge of "virtue ethics" in discerning how to use professionalism, integrity, independence and objectivity to recommend solutions. Rather than focusing on "rules" we will explore ways in which students can continue to grow to become stronger in their professional conduct.

Course Objectives

At the end of this course, you should be able to:

- appraise your own values and apply them to specific accounting dilemmas.
- comprehend the main ethical models related to accounting decisions.
- perform ethical analyses and identify consequences for stakeholders.
- evaluate the ethical climate in organizations and prepare recommendations on how to improve it.
- distinguish accounting as a profession from a regular business, and the distinctive role of the accountant in providing trust in a modern market economy.
- relate small, seemingly unsequential actions to patterns of behavior that can lead to earnings manipulations and accounting fraud.

- articulate the assumptions and purposes of different professional codes of ethics.
- recognize that accounting rules and regulations are necessary (but not sufficient) conditions for ethical decisions, which are based on professional judgment.
- demonstrate the ability to function as an effective team member in an ethically complex situation.

Since this course goes very fast, and each week builds upon understanding the previous weeks' concepts, you need to make sure you understand each chapter in our textbook covered in class. Use the overall course objectives above and the weekly objectives under the weekly sessions on the left navigation column for guidance. Whenever you have any questions, you are encouraged to ask them in the discussion forum area. It is very important to clarify questions before moving on to the next week's materials!

Statement on assessment of learning objectives from the Merrick School:

"The Merrick School of Business is strongly committed to the improvement of student learning through the assessment of our undergraduate and graduate degree programs. As part of this process, rubrics have been developed to provide students with qualitative guidance about what level of performance meets, exceeds or falls below expectations for specific skills and learning objectives. Students are encouraged to review the rubrics located on the Merrick School of Business website at www.ubalt.edu/merrick/student-resources/rubrics.cfm to understand expectations for ... skills necessary in business."

For ACCT 797, we will use the rubrics on business case analysis and ethical decision making model.

Course Materials

Required Course Materials (additional readings and cases may be assigned later):

- Cheffers, M. & Pakaluk, M. (2007). *Understanding Accounting Ethics*, 2nd Edition. Sutton, MA: Allen David Press.
- Access to Langsdale Library: you will need the library barcode updated to use the library databases this semester. Go to the library website to update your barcode: langsdale.ubalt.edu/borrow-request/circulation-faq.cfm
- Other materials may be assigned during the course.

Course Schedule – ACCT 797/497 – Dr. White – Summer 2012

Week	Session Dates	Readings, Assignments, and Due Dates
0	May 22 -28	<p>Order textbook and read UAE chap. 1. Take the assessment test. Submit your response to "class introduction" conference. Post your student information in the individual assignment folder. Select a study group in the conference area.</p>
1	May 29 - Jun 4	<p>Read UAE chap. 2. Take quiz 1, chap. 1 and quiz 2, chap. 2 Groups: internet exercise on professional codes of ethics Submit entry in individual ethics journal</p>
2	Jun 5 - 11	<p>Read UAE chap. 3 OR 4 (depending on the group) AND chap 5 (scenarios 1 through 5). Take quiz 3a, chap. 3 OR quiz 3b, chap. 4 Groups 1, 3, and 5 post their answers to Enron case. Groups 2 and 4 post their answers to WorldCom case. Groups: post answers to one scenario (scenarios 1 through 5, according to your group) and moderate discussion in forum about that scenario. By June 12: post lessons learned about that scenario. Members of each group post answers to other scenarios (1 through 5, NOT the one group is responsible for) in group area and one representative from each group posts on behalf of that group in the class forum. Submit entry in individual ethics journal</p>
3	Jun 12 - 18	<p>Read UAE chap. 6. Take quiz 4, chap. 6 Read chap 5 (scenarios 6 through 10). Groups: post answers to one scenario (scenarios 6 through 10, according to your group) and moderate discussion in forum about that scenario. By June 19: post lessons learned about that scenario. Members of each group post answers to other scenarios (6 through 10, NOT the one group is responsible for) in group area and one representative from each group posts on behalf of that group in the class forum. Submit entry in individual ethics journal</p>
4	Jun 19 - 25	<p>Read UAE chap. 8. Take quiz 5, chap. 8 Groups; proposal for interview & report due in class forum Submit entry in individual ethics journal</p>
5	Jun 26 - 29	<p>Groups: internet exercise on corporate governance Groups: post interview & report Submit peer grades Submit entry in individual ethics journal Take the assessment test.</p>

Grading Information

Grades will be computed based on the following criteria:

Assignments	Points	Explanation
Individual introduction in forum and Student Information Questionnaire	1	Post during week 1
Individual ethics journal	10	2 points for each weekly entry
Five quizzes	20	4 points for each quiz
Group internet exercises	8	4 points for exercise on codes of conduct, 4 points for exercise on corporate governance
Group interview and report	14	See detailed requirements attached
Group case analysis	12	Enron or WorldCom, depending on the group
Group scenarios - two	14	7 points for one scenario (select from # 1-5) 7 points for other scenario (select from # 6-10)
Group peer grade	5	
Individual participation in eight scenarios	16	2 points for each scenario (excluding the two that your group is responsible for)
TOTAL	100	

During the five weeks of the course, you will submit a weekly entry in your individual ethics journal; each weekly posting is worth up to 2 points.

Students will submit answers to five individual quizzes (one per week) based on the textbook chapters.

In weeks 1 and 5 groups will post their answers to the internet exercises (each is worth up to 4 points).

In week 5 groups will post their interview reports (worth up to 14 points).

The group case analysis can be based on Enron (chap 3) or WorldCom (chap 4) and is due at the end of week 3. The case analysis is worth 12 points, based on how well the groups answered the case questions.

Each group will be responsible for a scenario in week 3, and another scenario in week 4. The scenarios are available in chap 5 of the textbook. The scenario for which your group is responsible will be graded according to the following criteria: the analysis is worth 5 points, the lessons learned summary is worth 1 point, plus 1 point for moderating the discussion forum. Refer to the rubric in the link "How conference participation is graded" files directory for more details. For the scenarios for which your group is not responsible, you will earn points for participating in your group area.

A link to the peer grade form will be posted in the class announcements page in the last week of the course and is due on the last day. The peer grade reflects your contribution and those of your other group members throughout the course; it is based on your self-evaluation and how other group members evaluated your contribution.

The course was designed so that each week you will submit work that contributes to your overall course grade. In other words, you must participate every week to pass the course. Please submit any attachments in Word or Excel.

Deadlines for assignments are on Mondays, according to the course schedule (each week starts on a Tuesday, ends on a Monday). Grades will be available on the gradebook online the week after we completed discussion of the assignment in the discussion forum. No participation points will be assigned after the week when the assignment was scheduled. When necessary, grades will be computed using a relative grade curve. Quality and consistent participation may also be considered in "border-line" situations.

The total points you earn in the course will be converted to a letter grade using the following scale:

Letter Grade	Points
A	93+ to 100
A-	90+ to 93.0
B+	88+ to 90.0
B	83+ to 88.0
B-	80+ to 83.0
C+	78+ to 80.0
C	73+ to 78.0
C-	70+ to 73.0

Project Descriptions

Week 0: to help us build a "learning community" you will introduce yourself to the class by responding to the class introductions discussion forum; you will also complete a student information questionnaire I posted under the week 1 and submit your answers in your individual assignment folder. You will select a study group for the semester by responding in the discussion forum area under the "Select a study group" topic. Once the instructor assigns you to your study group area, you will use the new study group area to discuss group assignments and post drafts (the "Select a Study Group" forum is only for use before the course starts).

Ethics journal: each week you will use the links under the assignments folder to submit your individual reflections on the topics we cover that week. Instructions are available in the assignment link.

Quizzes: every week you will read the chapter assigned in the Weekly Sessions area and use the chapter link to take a multiple choice quiz. Following the dates on the weekly sessions, the quiz remains open starting on Tuesday until midnight on Monday. Once you submit your answers, you will have your grade automatically added to the gradebook and you won't be able to change your answers; only one attempt is allowed for the quizzes. After the week is over and all students took the quiz, you will be able to access your graded quiz and see which questions you may have gotten wrong. You may ask general questions about the quiz topics in the discussion forum, but specific postings about actual quiz questions will be answered after the quiz is closed (paste your quiz question in your posting to show which quiz version you took).

Internet exercises: in weeks 1 and 5 each group will submit answers in the discussion forum to two internet-based exercises. The first internet exercise (week 1) requires groups to visit professional association websites and analyze their codes of ethics. The second internet exercise (week 5) requires groups to visit websites related to corporate governance and answer questions related to creating and enhancing the ethical climate in organizations.

Cases: the cases are found in chapters 3 and 4 of the textbook and case questions appear in the discussion forum dedicated to each case. The group case analysis should address the assigned questions and be posted in a single document of no more than FIVE typed pages of text (exhibits not included). If you use a spreadsheet to support your analysis, you may post that as a separate file. There are two cases (Enron and WorldCom) and each group can select which case they want to analyze.

Scenarios: chap. 5 of the textbook contains 10 short scenarios about ethical dilemmas. Each group is responsible for one scenario in week 3, and another scenario in week 4. Questions for each scenario will be posted in the discussion forum. For example, Group 1 is responsible for posting answers to the first scenario in week 3, and to the sixth scenario in week 4. The other groups will also post their comments about these scenarios; Group 1 will be responsible for responding to

every posting from other groups about scenarios 1 (during week 3) and 6 (during week 4). Group 1 will post a summary of the lessons we learned from the scenario discussions by Tuesday, the day after the scenario discussion ended on Monday. When anyone from another group posts a question or comment in the discussion forum about the scenario, one member of the group responsible for that scenario needs to respond. As mentioned in the Grading Information section of this syllabus, the group responsible for a scenario is graded on how well it monitors the scenario discussion in the discussion forum.

IF YOU ARE NOT A MEMBER OF THE GROUP RESPONSIBLE FOR THAT SCENARIO: You should still prepare your answers to all the scenarios, and discuss them in your study group area first. When the group is finished, one representative should post those answers in the discussion forum. Cases and scenarios are an integral part of the learning process in this course, as they test your knowledge and ability to apply the course concepts to a real-world, complex situation. In the Course Goals link in this syllabus you see that all learning objectives in this course are related to the cases and scenarios. To motivate active participation from students who are not in the group responsible for the scenario analysis, participation points are assigned for individual contributions to the scenario discussions in the study group area (see Grading Information link from the syllabus). Only those students who participated in the study group area discussions of the scenario will be awarded participation points.

In support of the university's academic integrity policy, assignments will be evaluated by a plagiarism detection software before grades are assigned.

Group interview and report: instead of a final exam, each group will interview someone they select who had an actual work experience involving an ethical dilemma requiring a significant judgment call. The group will write a report about the ethical situation, the solution the interviewee chose, and critically evaluate what other solution(s) would be preferable. The report will be submitted in the discussion forum following instructions also posted in the forum.

Peer grade: during the last week of the course, you will submit a peer grade form using a link provided by the instructor, assessing peer grades for yourself and your group members. One of the learning objectives in this course is to "demonstrate the ability to function as an effective team member in an ethically complex situation." The peer grade reflects your efforts in this area.

Learning Method

Careful reading of the textbook, timely completion of the assignments, and consistent participation in the course website are the most effective ways to ensure that you will learn a great deal from this course. As you may have realized from previous experience with online graduate courses, the role of the instructor is primarily to serve as a facilitator, clarifying questions, posting course materials, or occasionally participating in the discussions as needed. The course was designed so

that you are expected to take an active role in your own learning. Your workload is distributed rather evenly over the term, so there is no need for "last-minute cramming"; instead, every week you'll be submitting work to assess your understanding of the course materials. It is recommended that you log on and visit the course area several times during the week to see what has been posted and, if needed, to respond to postings your classmates or your instructor have submitted. Expect to need an average of twenty hours per week for this course, and to submit several postings during the week. If you think you can't make such a time commitment at this point (e.g., you are switching jobs, moving, or going through a family transition) you may consider taking a course on campus (which actually requires less time committed per week) or postponing an accelerated web course until you are able to give it the required time.

As shown in the weekly sessions (see link from the left navigator column), each week goes from TUESDAY through MONDAY. Every week you will start by reading a new chapter from the textbook. You are strongly encouraged to use the discussion forum to post any questions you may have about the chapters so that your instructor and classmates can discuss the issues until everyone has mastered the material.

Communications

Communicating with the instructor: most questions about the course should be addressed in the discussion forum, and I will be checking the course website and responding to messages on Mondays, Wednesdays and Fridays. Let's use personal e-mails only when the information is urgent and needs to be kept private.

If you send e-mail from within Sakai, make sure to check the box for sending a copy to the recipient's mail inbox. If you don't check the box, the messages remain in Sakai and the recipient does not get a copy in his/her e-mail address.

According to University policy, I will be using your UB/Towson e-mail address for messages I may send related to this course. If you prefer, you can setup your UB/Towson account to automatically forward all messages from your UB/Towson address to another account you may check more often. If you do need to send me an e-mail, make sure to include your name, section number and the subject of your message in the subject heading (e.g., J. Smith of ACCT 797.5W1 needs to drop this class). I will only respond to messages that have the complete subject heading and are properly signed.

Communicating among students: To facilitate a record of all communication that occurs in the groups it is required that you use your group forum area to exchange comments and drafts with your team mates. Students in past semesters have mentioned the great benefits of having all communication and files within the group easy for everyone to access in the group forum area (as opposed to various files going back and forth as attachments to e-mails that often get misplaced). Remember that participation in the group forum area will be counted towards the individual participation points.