1. Course Information
Credit hours: 3  
Course Section: CTA (2192)  
Prerequisites: ACCT 5X01  
Room #: Malloy 017  
Days & hours: MW 7-10pm  
BlackBoard site: Yes

2. Instructor Information
Name: John E. Simms, Ph.D., CMA  
Office location: Welder 223  
Emergency phone: 713-775-3023  
Cell phone: 713-775-3023  
Where to leave assignments: Welder 223  
Office phone: 713-942-3446  
E-mail: simmsj@stthom.edu  
Fax number: 713-525-2110  
Office hours: MW 4:30 – 7:00, Th 4:00 – 7:00

3. Course Catalog Description
The purpose of this course is to gain a thorough understanding of the following concepts: ethical reasoning, integrity, objectivity, and independence. Topics include the examination of core values, professional codes of conduct for accountants, other rules governing the accounting profession, and the responsibility of the profession to the public, not limited by traditional accounting rules.

4. Program Goals
The Bachelors of Business Administration program has five goals. When students complete the BBA degree at the University of St. Thomas:

Goal 1. They will be able to communicate effectively.
- Objective 1: Graduates will deliver a compelling oral presentation.
- Objective 2: Graduates will write professional quality documents.
- Objective 3: Graduates will demonstrate mastery of communication technology.

Goal 2. They will be adept at critical thinking.
- Objective 1: Graduates will analyze problems in-depth.
- Objective 2: Graduates will evaluate data thoroughly.
- Objective 3: Graduates will present feasible solutions for problems.

Goal 3. They will be able to work effectively in teams.
- Objective 1: Graduates will work collectively towards team objectives.
- Objective 2: Graduates will demonstrate professional interpersonal relations with other team members.

Goal 4. They will be ethical decision makers.
- Objective 1: Graduates will recognize the ethical issues implicit in a business situation.
- Objective 2: Graduates will describe and use ethical frameworks applicable to business situations.

Goal 5: They will be knowledgeable about fundamental business issues and processes.
5. Course Learning Objectives
Skills Emphasized as Part of the Learning Process:
Ethical understanding and reasoning; Critical thinking; written communication; oral
communication; reflective thinking skills; professional research; and teamwork.

a. To acquire an understanding of the current state of the profession and the
   implications for the future of the accounting profession;
b. To acquire the tools and techniques for analyzing ethical situations and using
   these tools to make ethical decisions including identification of the stakeholders,
   the issues involved;
c. The process for making ethical decisions;
d. To review professional codes of conducts for accountants outside the realm of
   public accounting. For example, the Institute of Management Accountants
   (IMA), the Institute of Internal Auditors (IIA), and the International Standards
   Boards (IASB);
e. To understand legal liability issues which accountants face and the impact that
   such issues have on professional ethics; and
f. To probe the relationships between corporate citizenship, business ethics, and
   corporate governance.

Topics Covered:
- Ethical reasoning
- Integrity, objectivity, and independence of accountants
- Examination of core values
- Professional codes of conduct for accountants
- Rules governing the accounting profession
- The responsibility of the accounting profession to the public

6. Texts, Readings, Materials

Business & Professional Ethics for Directors, Executives, & Accountants (Sixth edition)
On Catholic Universities: Ex Corde Ecclesiae (1993) by St. John Paul II (Publication
No. 399-X)
Other material will be handed out in class or available electronically at different points
during the semester.

7. Instructional Methods
Primarily discussion, written papers, and oral presentation and critique

8. Technology
Blackboard, Internet and other library resources.
## 9. Course Tentative Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Reference</th>
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| 1/23       | **Introduction**  
The Ethics Environment  
Role of Ethics in Accounting | Self-Awareness of Values  
Ch. 1 - What is an Ethical Dilemma?  
Consequentialism, Deontology, Justice, and Virtue Ethics |
| 1/25       | **Individual Values**  
Martha Stewart’s Lost Reputation (33) |                                                                 |
| 1/30       | **Professional Accounting in the Public Interest; AICPA Code of Professional Conduct; Independence Ethical Standards: Tax Professionals** | Ethical Behavior  
Ch. 6 - *Biker Nightmare* (432)  
Failure of CPA to File State Tax Return Circular 230 (407-408) |
| 2/1        | **Quiz 1** | **Courage**  
The Dilemma of an Accountant (437)  
To Qualify or Not? (Blackboard) |
| 2/6        | **Other Codes of Conduct**  
Ethical Frameworks  
Governance, Accounting & Auditing SEC and Sarbanes-Oxley | **Expectations**  
IMA Standards of Ethical Practice (imanet.org)  
Chapter 2 – *Enron* (92) |
| 2/8        | **Quiz 2** | **Temptation**  
WorldCom (112)  
Waste Management, Inc. (676) |
| 2/13       | **Decision-Point Ethics**  
Building and Maintaining an Ethical Corporate Culture | **The Social Influence of Individual Values**  
*Arthur Andersen’s Troubles* (105) |
| 2/15       | **Review** |                                                                 |
| 2/20       | **Exam 1** |                                                                 |
| 2/22       | **Philosophy and Ethics/Ethical Behavior and Decision Making** | **Values-Based Organizational Cultures**  
Chapter 3-4  
*Ethical Decision Making* (155) |
| 2/27       | **Corp. Governance and Accountability**  
Corporate Citizenship  
Social Responsibility Reporting | **Ethical Leadership**  
Chapter 5 & 7  
Spying on HP Directors (285)  
Ford Pinto (219) |
| 3/1        | **Quiz 3** | **Institutional Compassion and Philanthropy**  
*Aids Medication in South Africa* (544) |
| 3/6        | **Ethical Risk and Opportunity Global Reporting Initiative** | **The Strength of Diversity**  
*Ethics Away From Home* (561) |
| 3/8        | **Quiz 4 / Review** |                                                                 |
| 3/20       | **Final Exam 7:00-9:30pm** | **Comprehensive** |

The above schedule and procedures in this course are subject to change based on the progress we make in class, opportunities for guest speakers or attendance at topical events, and in the event of circumstances beyond the instructor's control. The most up-to-date schedule is the one on Blackboard.
It is the responsibility of class participants to keep up with the material. If a class is missed, please contact the instructor or somebody else in the class to obtain information about class coverage as well as any potential handouts. Handouts may not be available for electronic distribution. Students who are unable to attend an examination because of an emergency are required to give notice within 24 hours of the examination time or receive a grade of zero.

10. Student Grading Processes:

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<tr>
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<th>Points</th>
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<tbody>
<tr>
<td>Exam I</td>
<td>100 points</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100 points</td>
</tr>
<tr>
<td>Quizzes</td>
<td>100 points</td>
</tr>
<tr>
<td>(4 quizzes @ 25 points)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>300 points</td>
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</tbody>
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The course grade calculation is the total earned points as a percentage of 300. Letter grades are A, B, C, and F. Plus and minus may be assigned to A, B, and C grades. The grade of “I” is only available in unusual circumstances when a relatively small part of the requirements are not met, and if an agreement limiting the time allowed to complete the course is signed by the student. An “I” is not available when absent for an extensive period of time without communication.

Examinations:
The examinations will be based on material presented in class and readings from the text.

Quizzes:
The 4 quizzes will cover assigned material in the text and/or a short case analysis. Each quiz will begin at the commencement of class and take 10-20 minutes. No extra time will be provided for late arrivals and no make-ups will be given.

11. Available Support Services:

- **Tutorial Services Center (TSC)**
  The Tutorial Services Center offers assistance to all current UST students in a variety of content areas, including academic subjects, general concepts, and writing skills. Tutors are available anytime the center is open. The TSC offers on-site tutoring, online tutoring, and tutorial workshops. Office hours and schedules can be found at [http://www.stthom.edu/public/index.asp?page_ID=100289](http://www.stthom.edu/public/index.asp?page_ID=100289). Please contact the center at 713-525-3878 or tutoring@stthom.edu.

- **CSB Tutorials**
  The Cameron School of Business offers tutoring in business subjects. Please visit [http://libguides.stthom.edu/cameron](http://libguides.stthom.edu/cameron) (under the “CSB Tutorial Services” tab) for the most current tutorial schedule and available subjects.

- **Information Technology Services**
  The UST IT Solution Center offers assistance with technical issues related to general computer issues, software, email, passwords, MyStThom, and blackboard. Manuals, contact information, and discounted software and hardware purchase information may be found at [http://www.stthom.edu/Offices_and_Services/Information_Technology/Index.aqf](http://www.stthom.edu/Offices_and_Services/Information_Technology/Index.aqf).
The Cameron School of Business at the University of St. Thomas

MISSION STATEMENT

Inspired by the Basilian Fathers’ motto of Goodness, Discipline and Knowledge, the Cameron School of Business provides a comprehensive, high quality, ethically oriented business education to a diverse student body enabling graduates to serve as leaders of faith and character in a global economy.

ACADEMIC HONESTY

Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual's honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable.

The tests/exams will be individual efforts. Student may work together on homework assignments, but must submit their own assignments.

The penalty for an incident of academic dishonesty is, at the discretion of the professor, either a mark of zero for the work in question or the grade of F for the course.

ACCOMMODATIONS

The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education "solely by reason of a handicap." If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability to Counseling and Disability Services which is located on the second floor of Crooker Center. Contact Debby Jones or Rose Signorello at 713-525-6953 or 713-525-3162.

Any student with a documented disability needing academic adjustments or accommodations is requested to speak with me during the first two weeks of class. All discussions will remain confidential.