

ACCOUNTING ETHICS COURSE SYLLABUS

ACCT 74 – SUMMER 2023

Instructor: Alexis James

Contact:

Office: online

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Office Hours: online Monday evenings 8-9pm

Zoom Link: <https://fhda-edu.zoom.us/j/95247910029?pwd=R3owb05mVG01NmFyOWFja0l5UWJrdz09>

Passcode: 570811

Class Type: Online through Canvas

Final Exam: Submitted online through Canvas

Course Description:

Study of professional ethics for accounting from a business perspective in context of financial statement fraud and similar business fraud. Topics include nature of accounting, ethical behavior in accounting, regulatory licensing, ethical theory, rules of the code of conduct, ethics of tax accounting and ethics of the auditing function.

Strategic Learning Outcome:

Demonstrate competency in identifying, assessing and interpreting ethical issues in accounting and explain the costs and risks of unethical practices in business from the point of view of all relevant stakeholders.

Course Objectives:

1. Explain and discuss the history and function of accounting ethics.
2. Explain and apply the concepts of integrity and objectivity in the preparation of and auditing of financial statements.
3. Identify and assess professionalism and professional due care in an accounting engagement.
4. Identify and assess ethical issues in tax reporting, compliance and preparation.
5. Explain the underlying theory of GAAP and apply the principles to specific financial reporting issues.

Text & Materials:

- *Business & Professional Ethics for Directors, Executives & Accountants, 8th Edition*, by Len Brooks and Paul Dun, Cengage Publisher, ISBN-10: 1-305-97145-0; ISBN-13: 978-1-305-97145-5
 - Available for purchase through the De Anza Bookstore.
 - Alternatively, you can purchase eBook access or rent a physical copy through CengageBrain: <https://www.cengagebrain.com/shop/ProductDisplay?langId=-1&storeId=10151&catalogId=10057&productId=142890>(Links to an external site.)
- Movie: *Enron: The Smartest Guys in the Room*(2005)
 - Available at the De Anza library, Amazon Video, and various other outlets
- Movie: *The Big Short*(2015)
 - Available at the De Anza library, Amazon Video, and various other outlets

Getting Started:

Tips to make your quarter go smoothly:

1. Print out the course syllabus and calendar important dates and deadlines.
2. Access Canvas immediately and complete the orientation before Friday of the first week. ***If you do not complete the orientation by Friday of the first week, you will be dropped.***(No book is necessary to complete the orientation.)
3. All homework submitted through Canvas.
 1. Read chapter assignments in your course text.
 2. Review Powerpoint slides on Canvas.
 3. Engage in Discussion assignments on Canvas.
 4. Watch assigned movies at home.
4. Midterm Exam (multiple choice and essay) is done and submitted through Canvas.
5. Final Exam is a project/case and will be submitted through Canvas

Grading:**Point Breakdown:**

| | |
|----------------------------------|------------|
| Web Discussions & Homework Total | 50 |
| Orientation | 10 |
| Two Discussions @ 20 pts each | 40 |
| Midterm | 100 |
| Final Project | 150 |
| Total | 300 |

Final Letter Grade:

90 – 100% A

80 – 89% B

70 – 79% C

60 – 69% D

Below 60% F

Students with Disabilities:

If you have a disability-related need for reasonable academic accommodations or services in this course, provide me with a Test Accommodation Verification Form (also known as a TAV form) from Disability Support Services (DSS) or the Educational Diagnostic Center (EDC). Students are expected to give five days notice of the need for accommodations. Students with disabilities can obtain a TAV form from their DSS counselor (864-8753 DSS main number) or EDC advisor (864-8839 EDC main number).

Academic Integrity Agreement:

In registering for this course there are certain requirements that must be met in order to complete it successfully:

1. By completing the orientation you pledge that all work done in the course is your own.
2. You understand that all work must be submitted on time or early in Canvas or any other required method.
3. You recognize and fully accept that the midterm must be taken as scheduled, online, and if you miss the midterm you will likely need to withdraw from the course to avoid a failing grade.
4. You recognize and fully accept, that the final project must be submitted on time (or early).
5. You recognize and accept that in enrolling in the class that all matters of registration, course attendance and required dates for withdrawal must be followed in accordance with DeAnza policy and enrollment and enrollment management is your responsibility.

Cheating and plagiarism will not be tolerated in the course and will result in the sanctions policy indicated by the Foothill-DeAnza District – a failing grade on the assignment and you will be reported to DeAnza administration.

Assignments and Deadlines:

| Summer 2023 Acct Ethics | | | |
|-------------------------|---------|---------------|----------|
| Date | Chapter | Assignment | Due Date |
| 7/3 | 1 | Orientation | 7/7 |
| 7/10 | 2 & 3 | Disc #1 | 7/14 |
| 7/17 | 4 | Midterm Exam* | 7/20 |
| 7/24 | 5 & 6 | Disc #2 | 7/28 |
| 7/31 | 7 & 8 | | 8/4 |
| 8/7 | | Extra Credit | 8/8 |
| | | Final Project | 8/8 |

**Note: Midterm will be open for 18 hours on Thursday, July 20 from 6AM to 11:59PM California time and must be taken during that period – online in Canvas – you will have two hours to complete and you must begin the exam before 9PM to insure you have the full two hours.*