

**ACCT 5200**  
**Professional Ethics and Corporate Governance**  
**Course Syllabus**  
**Spring, 2021**

**This class will be held remotely. You must have access to a computer with microphone and camera to enroll in this class. You also must be available, with this technology, at the following time on specified dates – see Class Schedule.**

Section	Time	Place
002	Tues 6:30pm – 9:20pm	Remote

**I. Professor and Class Basic Information:**

*Professor:* Dr. Mary Curtis, Ph.D., CPA (inactive), CISA  
BLB 385N; [mary.curtis@unt.edu](mailto:mary.curtis@unt.edu); 940.565.4366

*Office Hours:* via zoom Tuesday 5:00 to 6:00 and by request

*Required Materials:* *Ethical Obligations and Decision Making in Accounting*, by Mintz and Morris, 5<sup>th</sup> edition, McGraw-Hill. (MM) access to the textbook’s McGraw-Hill Connect.

*Communication Expectations:* This course is online, with a mix of synchronous and asynchronous. You must be available, with a computer, camera and microphone, during the scheduled times. Class attendance, with your camera and microphone on, is mandatory for the scheduled meeting days.

If any instructions or due dates are unclear, please contact me immediately. If you don’t understand, chances are others have the same concerns and have just not inquired. We must all work together to make this ‘remote’ class work.

*Minimum Technology Requirements:*

- Computer
- Reliable internet access
- Speakers
- Video camera
- Microphone
- Microsoft Office Suite
- [Canvas Technical Requirements \(https://clear.unt.edu/supported-technologies/canvas/requirements\)](https://clear.unt.edu/supported-technologies/canvas/requirements)
- Zoom – setting must present your full name and photograph, so that you can gain access to zoom meetings.

## **II. Course Objectives:**

This course will examine professional ethics from both a philosophical and business perspective. The class has the goals of: (1) Understanding Yourself, (2) Understanding Others, and (3) Preparing to Respond Effectively to ethical dilemmas. The course will examine the decision process one goes through in determining what is right and wrong, and how to put your decision into action. It will also discuss the issue of integrity and how one's reputation for integrity can impact long-term career objectives. Additionally, this course will explore the concept of corporate governance and the direction business entities are taking in establishing a sound governance framework. A component of the course is to examine *Codes of Professional Conduct* issued by companies, as well as from professional organizations with emphasis on the American Institute of Certified Public Accountants and the Texas State Board of Public Accountancy.

### **Learning Objectives:**

- Development of moral awareness –
  - Have an understanding of professional ethical standards that apply to business and professional contexts, specifically accounting contexts
  - Identify ethical issues and dilemmas in business contexts, specifically accounting contexts
- Development of moral reasoning ability -
  - Understand major ethical theories and how they apply when resolving ethical dilemmas in business and accounting situations
- Development of moral motivation and expansion of moral character -
  - Have an understanding of your values, strategies and scripts for expressing those values in workplace settings and a method or methods of resolving ethical dilemmas consistent with those values
  - Have an understanding of the actions that you as leaders can take to foster ethical decisions and an ethical organizational climate in business organizations, specifically accounting organizations

### **Teaching Philosophy:**

My approach to teaching this course is that I am a guide through the material. Students must take primary responsibility for learning the subject of accounting ethics and I take responsibility for helping you focus on the most important material, providing a secondary source for the more difficult-to-understand material, and assessing your learning outcomes. It is also my responsibility to devise creative assignments to encourage you to absorb the most important lessons in the course, to assist you in the completion of those activities, and, again, to assess your finished product.

### **Instructor Responsibilities and Feedback**

It is my responsibility to provide students with clear instructions for projects and assessments, answer questions about assignments, identify additional resources as necessary, provide grading rubrics where appropriate, and to maintain up-to-date course content. Students can

expect to get a response to email inquiries within 48 hours and to assignments within a week, except under unusual circumstances.

Students are encouraged to email Dr. Curtis at any time with inquiries regarding these responsibilities, as well as any other class issues. There is never a dumb question or an inappropriate time to inquire.

### **III. Class Website:**

Class materials such as assignments, notes, etc. are available in Canvas at <https://unt.instructure.com/login/canvas>. *Grades posted on Canvas are unofficial.*

### **IV. Course Activities and Expectations:**

- a. *Case (75 points):* One major case will be written-up and submitted during the semester, in two phases. Part 1 is based on the Ethical Dilemma Resolution Framework (EDRF) and Part 2 is based on Giving Voice to Values (GVV). In developing your solution, be careful to thoroughly address each question. Detailed instructions on the preparation of this assignment are provided in class materials. Cases must be turned in by the due date/time and late submissions will not be accepted.
- b. *Activities and Assignments (75):* Woody Allen said “Eighty percent of success is showing up.” I agree and that is why a good portion of these points is reserved for activities completed in class and for participating in class. Yes - just being in class and participating in class activities earns you points. However, these aren’t pro-rated across the class session - either you are here, for the entire class, or you are considered absent. I am sure you understand that I can’t stop in the middle of class to record that someone has left for 5 minutes – there are simply too many of you, and leading a class is too demanding to simultaneously monitor each person’s activities. Additionally, zoom tracks who is logged into each session. Therefore - you leave or you’re late, you lose. The points are earned specifically via homework (turned in before class), the activities we work during class, and class attendance and participation.
- c. *Personal Values (15):* At the beginning of the semester you will be assigned to reflection on and write up your personal values. You will then be asked to apply these to cases and other activities you work during the semester. At the end of the semester, you will be asked to revise your original statement to reflect how your understanding of your personal values has changed during the semester. At this point, you will be asked to turn in both your original statement and your revised statement. Without your original statement, your revised statement cannot be graded.

Your revised statement should reflect growth in your understanding of exactly what is meant by personal values, in general, and in what your personal values are. You should also explain what philosophical foundations your values reflect – even if you didn’t know the philosophy of ethical behavior when those values developed.

- d. *Quizzes (30)*: SmartBook quizzes for every chapter, plus a few other quizzes administered on Canvas.
- e. *CPA exam prep (10 points)*: You are assigned to work a set of Becker AccountingMaster CPA exam preparation questions, relevant to this class. Successful completion (defined as at least 90% completed accurately) will result in your receiving these points. No partial credit, but you are allowed to retake the tests until you get the score you want.
- f. *Exams: (150 points)*: We will have two exams this semester worth 75 points each. The exam material will be taken from materials assigned, including textbook, other readings, and cases; class discussions; in-class activities; and Shared Learning postings.

Assignments are to be completed individually, unless explicitly identified as group. However, we learn best when we share our knowledge and therefore, I encourage you to talk with others about your assignments; share ideas. While I realize this may be a fuzzy line, just remember – the ideas are shared, the final work is yours. TurnItIn is employed extensively in Canvas, so use of others work (whether a classmate or a source outside of class) will be detected and punished.

I grade on the standard 90-80-70% scale. Whatever grade you need to graduate, etc. is the result of your performance in prior classes and is irrelevant to the grading process in this course. When you take a class, you are responsible for all class requirements and your course standing.

**Summary of Course Grade:**

Course components will carry the following weights:

Case	75
Activities and Assignments	75
Personal Values	15
CPA Exam prep	10
Quizzes	30
First Examination	75
Second Examination	<u>75</u>
Total Points	<u>355</u>

**V. Summary of Course Coverage:**

- 75% Ethical Reasoning and Moral Judgment
- 15% Corporate Governance and Codes of Conduct
- 10% Other Related Topics

**VI. Course Communications**

All students are expected to activate their Eglemail account provided by the university. Eglemail is the official e-mail account and e-mail contact for all students at UNT.

Communications regarding this course will be made through Canvas or as a reply to a personal email you may send me. Any information in this syllabus may change, and the notification will be made either in class or via Canvas email. Therefore, make sure that Canvas is forwarding emails to an account you check frequently. When you email me through my UNT email account, please put ACCT5200 in the subject line so that I can recognize that the email came from a student, who receive my highest priority.

### **Turnitin**

Turnitin is an online tool available to faculty at UNT to help detect academic misconduct. Assignments will be submitted to Turnitin at the instructor's discretion. Each answer to any question should be stated in the student's own words. No quotes should be used in any context, and sources of any information should be clearly identified.

### **Technology**

Course-specific technical skills learners must have to succeed in the course include:

- Using Canvas
- Using email with attachments
- Downloading and installing software
- Using Excel, Powerpoint and Word
- Working with Zoom, both as attendee and moderator

### **Technical Assistance**

Part of working in the online environment involves dealing with the inconveniences and frustration that can arise when technology breaks down or does not perform as expected. Here at UNT we have a Student Help Desk that you can contact for help with Canvas or other technology issues.

UIT Help Desk: UIT Student Help Desk site (<http://www.unt.edu/helpdesk/index.htm>)  
Email: [helpdesk@unt.edu](mailto:helpdesk@unt.edu), Phone: 940-565-2324, In Person: Sage Hall, Room 130, Walk-In  
Availability: 8am-9pm, Telephone Availability: Sunday: noon-midnight, Monday-Thursday: 8am-midnight, Friday: 8am-8pm, Saturday: 9am-5pm

Laptop Checkout: 8am-7pm

For additional support, visit Canvas Technical Help  
(<https://community.canvaslms.com/docs/DOC-10554-4212710328>)

*All assignments are to be submitted via Canvas.* The University is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and contact the UNT Student Help Desk: [helpdesk@unt.edu](mailto:helpdesk@unt.edu) or 940.565.2324 and obtain a ticket number. The instructor and the UNT Student Help Desk will work with the student to resolve any issues at the earliest possible time.

## **VII. Class Participation**

This is a discussion class. The primary mode of learning in this course involves exploring your beliefs and personal standards, discussing those with others, and active listening when others share their ideas with you. Therefore, all class members are expected to actively participate in discussions. Class participation takes place with class-wide conversation as well as interactions with your group, in and outside of Zoom, and on the discussion board. It consists of candid input on the issues addressed in the class and your opinions about the questions and case material we discuss. Reading material is assigned for each class meeting. You are expected to thoroughly read all assigned materials so that your discussion of those materials will demonstrate knowledge and thought regarding the topics at hand.

Because Discussion Board postings can vary from deep, sincere, thoughtful responses to the inane “I agree,” I want to caution you – I read all postings and will grade them for quality.

I encourage you to express your views on the subjects we discuss. Your views are just that, *they're your views!* By expressing your views and indicating why you hold those views you will either become stronger in those views or you will see reasons for a reconsideration of those views. In either case, you will have benefited from such discussions. The concepts of ethical behavior and personal values are subject to a great deal of variation among individuals. Your opinions may differ dramatically from those of other students, and it is imperative that we learn to disagree without being disagreeable. The purpose of this course is to help you intelligently assess your ethical behavior and personal values. The evaluation of your participation is not based on agreeing with the instructor or any other member of the class.

## **VIII. Late Assignments and Make-Ups**

No late assignments will be accepted, except under extraordinary circumstances..

No make-up of any examination will be given unless the reason for your absence meets the university definition of an excused activity. The instructor must be notified prior to the exam in order for a missed exam to be eligible for make-up. The only component of Class Activities that can be made-up if you are absent from class is the daily dues, which are those designated in the class schedule as ‘Turn in’.

## **IX. Missing Part or All of a Class Meeting**

Much of the important learning in the class takes place during class. This includes but is not limited to group activities and class discussions. Class absences are reflected in your Class Activities grade. No points will be deducted if your absence results from a personal medical emergency; a letter from an attending physician must document that you were sick at the time of the missed class. Without exception, for an absence to be considered excused, the instructor must be consulted prior to class. Additionally, students coming and going during class is disruptive to me and to the other students in the class; Points will be deducted for students who disrupt class in this way or who turn off their cameras and check out by leaving their computers. There is no such thing as ‘partial attendance’ – either you are there, actively

participating, when class begins and when it ends, or you are recorded as absent from the class.

## **X. Zoom Class Behavior and Expectations**

We will not be ‘in class’ on zoom every class. However, on days when class is in session, you are expected to log into the zoom session at least 2 minutes prior to the start of class (so you can be admitted prior to the commencement of class) and to stay the entire time. You must have your video on and your audio off when you enter. While occasional background noise is understandable, under the circumstances, repeated instances of interruption will not be tolerated. Student behavior that interferes with an instructor’s ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive, and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the zoom session and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. Visit UNT’s [Code of Student Conduct](https://deanofstudents.unt.edu/conduct) (<https://deanofstudents.unt.edu/conduct>) to learn more.

Providing the zoom class link to anyone not enrolled in the class will be considered Academic Dishonesty, and punished accordingly.

## **XI. Scholastic Honesty Policy and Inappropriate Behavior**

There are extensive materials on Canvas documenting the University, College and Department expectations and policies regarding academic dishonesty. There have been increasing instances of academic dishonesty during our switch to remote learning and we have established specific and impactful policies and repercussions for such behavior.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University.

Plagiarism or any other form of dishonesty will not be tolerated in this class. The minimum penalty for a class member found guilty of plagiarism or dishonesty will be a grade of "F" in the course. Syracuse University offers: "A student's academic dishonesty threatens the entire University community. It undermines the central mission of the University: the personal and intellectual development of our students. It is unfair to students who do not cheat, because it devalues their efforts to learn and the grades they have earned through honest effort. It is unfair to graduates, because it degrades the reputation of the School and undermines the value of their degrees. It is unfair to instructional staff members, because it trivializes their efforts to educate and assess the progress of their students. Finally, academic dishonesty is unfair, as well as harmful, to the student who engages in it, because it interferes with his or her moral and intellectual development.”

This is a discussion class; speaking in class comes easily for some students, but is more difficult for others. Any actions in or outside of the classroom that discourage your classmates

from participating in class or create an environment where your classmates do not feel safe speaking up will be considered inappropriate behavior and falls within these policies.

### **Code of Conduct and Pledge:**

The department has implemented both a Code of Conduct and a Pledge for Academic Honesty. The Code is part of your first day reading on Canvas. In regard to the pledge: For everything you are graded on, you are expected to conform to the following pledge and will frequently be asked to explicitly agree. However, you are held to this pledge whether I explicitly ask you to sign or not:

“I do, hereby, swear that I will take this test (complete this assignment) without cheating. If there was group work required of the assignment, we worked together to create our solution. The University has defined 'cheating' in its policies, but at a minimum it includes receiving aid from others.

Cheating, in the face of a global pandemic, when given the trust of my professor, would demonstrate that,

- ❖ I am robbing myself of the education I have worked hard for.
- ❖ I am robbing all of those who supported me, by not earning the degree I worked for, and rather wasting their investments in me.
- ❖ I am robbing UNT by claiming knowledge I didn't obtain, making it harder for future graduates to get a job.
- ❖ I am robbing my classmates of any opportunity for a grading curve to identify challenging questions, which were not covered adequately in the course.
- ❖ I will not be setting myself up for a successful career, but rather, future failure.
- ❖ I am robbing the public of a business professional who meets the competency and ethical expectations of the profession.
- ❖ And, I understand the possible consequences of cheating include an F in the course and reporting of the cheating incident to the Dean of Students and Office of Academic Integrity.

On Canvas, you will be asked to explicitly acknowledge this commitment.

## **XII. Succeed at UNT initiative**

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent.

## **XIII. Disability Accommodation**

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation.



Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at <http://www.unt.edu/oda>. You may also contact them by phone at [940.565.4323](tel:940.565.4323).

#### **XIV. Missing class due to a religious holiday**

Please see the most current university policy at:

[http://policy.unt.edu/sites/default/files/untpolicy/15.2.5\\_Attendance%20Policy.pdf](http://policy.unt.edu/sites/default/files/untpolicy/15.2.5_Attendance%20Policy.pdf)

If you expect to miss class due to a religious holiday conflict, please notify me at the beginning of the semester.

#### **XV. Group Work**

You will be assigned to work within a group this semester. It is important to your success in your career that you learn to work effectively in group settings. Group members will conduct an evaluation of their own and other members' contributions to the group learning experience. Additionally, any group may choose to expel a member who is 'free riding' or contributing negatively, which will negatively impact the expelled member's grade. While most of your interactions will be in class, there will occasionally be out of class assignments that the group must work on together. Working together does not mean breaking the task into pieces and assigning individual pieces to individuals; working together means just that – working together on all parts of an assignment to achieve a final product.

Each member of a group is responsible for all material turned in – including any academic dishonesty contained within the materials. **This means groups should work together to answer every part of the exercise.** It is not intended that you 'divide and conquer' the questions – if I only wanted you to do part of the exercise, I would just assign part of it. There may be questions on the exam that one can accurately answer only if they were involved in solving the case. For every exercise, you will be asked to sign a statement that you received no outside help and that you worked together to solve the case.

#### **XVI. Student Ratings of Instruction**

UNT is interested in knowing how learners experience the classroom environment. To that end, all students will be asked to participate in the SPOT survey at the end of the semester. The survey will be made available during weeks 13, 14 and 15 [of the long semesters to provide students with an opportunity to evaluate how this course is taught. Students will receive an email from "UNT SPOT Course Evaluations via IASystem Notification" ([no-reply@iasystem.org](mailto:no-reply@iasystem.org)) with the survey link. Students should look for the email in their UNT email inbox. Simply click on the link and complete the survey. Once students complete the survey they will receive a confirmation email that the survey has been submitted. For additional information, please visit the [SPOT website \(http://spot.unt.edu/\)](http://spot.unt.edu/) or email [spot@unt.edu](mailto:spot@unt.edu).

Students are asked to provide honest and thoughtful feedback to their instructor through this process. All student responses are confidential and are not provided to the instructor until after grades are submitted. This feedback is important to your instructor and the university, so we sincerely hope that you will participate.

## **Other Things the University Wants Me to Tell You:**

### ***Welcome to UNT!***

As members of the UNT community, we have all made a commitment to be part of an institution that respects and values the identities of the students and employees with whom we interact. UNT does not tolerate identity-based discrimination, harassment, and retaliation. UNT's full Non-Discrimination Policy can be found in the UNT Policies section of the syllabus.

### ***Rules of Engagement***

Rules of engagement refer to the way students are expected to interact with each other and with their instructors. Here are some general guidelines:

- While the freedom to express yourself is a fundamental human right, any communication that utilizes cruel and derogatory language on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law will not be tolerated.
- Treat your instructor and classmates with respect in any communication online or face-to-face, even when their opinion differs from your own.
- Ask for and use the correct name and pronouns for your instructor and classmates.
- Speak from personal experiences. Use “I” statements to share thoughts and feelings. Try not to speak on behalf of groups or other individual’s experiences.
- Use your critical thinking skills to challenge other people’s ideas, instead of attacking individuals.
- Avoid using all caps while communicating digitally. This may be interpreted as “YELLING!”
- Be cautious when using humor or sarcasm in emails or discussion posts as tone can be difficult to interpret digitally.
- Avoid using “text-talk” unless explicitly permitted by your instructor.
- Proofread and fact-check your sources.
- Keep in mind that online posts can be permanent, so think first before you type.

See these [Engagement Guidelines](https://clear.unt.edu/online-communication-tips) (https://clear.unt.edu/online-communication-tips) for more information.

### ***COVID-19 Impact on Attendance***

While attendance is expected as outlined above, it is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19. Please contact me if you are unable to attend class because you are ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me prior to being absent so I may make a decision about accommodating your request to be excused from class.

If you are experiencing any [symptoms of COVID-19](https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html) (<https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html>) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or [askSHWC@unt.edu](mailto:askSHWC@unt.edu)) or your health care provider PRIOR to coming to campus. UNT also requires you to contact the UNT COVID Hotline at 844-366-5892 or [COVID@unt.edu](mailto:COVID@unt.edu) for guidance on actions to take due to symptoms, pending or positive test results, or potential exposure. While attendance is an important part of succeeding in this class, your own health, and those of others in the community, is more important.

### ***Statement on Face Covering***

Face coverings are required in all UNT facilities. Students are expected to wear face coverings during this class. If you are unable to wear a face covering due to a disability, please contact the Office of Disability Access to request an accommodation. UNT face covering requirements are subject to change due to community health guidelines. Any changes will be communicated via the instructor.

### ***UNT Policies***

#### **ADA Policy**

UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the [ODA website](https://disability.unt.edu/) (<https://disability.unt.edu/>).

#### **Prohibition of Discrimination, Harassment, and Retaliation (Policy 16.004)**

The University of North Texas (UNT) prohibits discrimination and harassment because of race, color, national origin, religion, sex, sexual orientation, gender identity, gender expression, age, disability, genetic information, veteran status, or any other characteristic protected under applicable federal or state law in its application and admission processes; educational programs and activities; employment policies, procedures, and processes; and

university facilities. The University takes active measures to prevent such conduct and investigates and takes remedial action when appropriate.

### **Emergency Notification & Procedures**

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

### **Retention of Student Records**

Student records pertaining to this course are maintained in a secure location by the instructor of record. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for one year. Students have the right to view their individual record; however, information about student's records will not be divulged to other individuals without proper written consent. Students are encouraged to review the Public Information Policy and the Family Educational Rights and Privacy Act (FERPA) laws and the University's policy. See UNT Policy 10.10, Records Management and Retention for additional information.

### **Access to Information - Eagle Connect**

Students' access point for business and academic services at UNT is located at: [my.unt.edu](https://my.unt.edu). All official communication from the University will be delivered to a student's Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward e-mail [Eagle Connect](https://it.unt.edu/eagleconnect) (<https://it.unt.edu/eagleconnect>).

### **Sexual Assault Prevention**

UNT is committed to providing a safe learning environment free of all forms of sexual misconduct, including sexual harassment sexual assault, domestic violence, dating violence, and stalking. Federal laws (Title IX and the Violence Against Women Act) and UNT policies prohibit discrimination on the basis of sex, and therefore prohibit sexual misconduct. If you or someone you know is experiencing sexual harassment, relationship violence, stalking, and/or sexual assault, there are campus resources available to provide support and assistance. UNT's Survivor Advocates can assist a student who has been impacted by violence by filing protective orders, completing crime victim's compensation applications, contacting professors for absences related to an assault, working with housing to facilitate a room change where appropriate, and connecting students to other resources available both on and off campus. The Survivor Advocates can be reached at [SurvivorAdvocate@unt.edu](mailto:SurvivorAdvocate@unt.edu) or by calling the Dean of Students Office at 940-565- 2648. Additionally, alleged sexual misconduct can be non-confidentially reported to the Title IX Coordinator at [oeo@unt.edu](mailto:oeo@unt.edu) or at (940) 565 2759.

### **Important Notice for F-1 Students taking Distance Education Courses**

#### **Federal Regulation**

To read detailed Immigration and Customs Enforcement regulations for F-1 students taking online courses, please go to the [Electronic Code of Federal Regulations website](#)

(<http://www.ecfr.gov/>). The specific portion concerning distance education courses is located at Title 8 CFR 214.2 Paragraph (f)(6)(i)(G).

The paragraph reads:

(G) For F-1 students enrolled in classes for credit or classroom hours, no more than the equivalent of one class or three credits per session, term, semester, trimester, or quarter may be counted toward the full course of study requirement if the class is taken on-line or through distance education and does not require the student's physical attendance for classes, examination or other purposes integral to completion of the class. An on-line or distance education course is a course that is offered principally through the use of television, audio, or computer transmission including open broadcast, closed circuit, cable, microwave, or satellite, audio conferencing, or computer conferencing. If the F-1 student's course of study is in a language study program, no on-line or distance education classes may be considered to count toward a student's full course of study requirement.

### **University of North Texas Compliance**

To comply with immigration regulations, an F-1 visa holder within the United States may need to engage in an on-campus experiential component for this course. This component (which must be approved in advance by the instructor) can include activities such as taking an on-campus exam, participating in an on-campus lecture or lab activity, or other on-campus experience integral to the completion of this course.

If such an on-campus activity is required, it is the student's responsibility to do the following:

(1) Submit a written request to the instructor for an on-campus experiential component within one week of the start of the course.

(2) Ensure that the activity on campus takes place and the instructor documents it in writing with a notice sent to the International Student and Scholar Services Office. ISSS has a form available that you may use for this purpose.

Because the decision may have serious immigration consequences, if an F-1 student is unsure about his or her need to participate in an on-campus experiential component for this course, s/he should contact the UNT International Student and Scholar Services Office (telephone 940-565-2195 or email [internationaladvising@unt.edu](mailto:internationaladvising@unt.edu)) to get clarification before the one-week deadline.

### **Student Verification**

UNT takes measures to protect the integrity of educational credentials awarded to students enrolled in distance education courses by verifying student identity, protecting student privacy, and notifying students of any special meeting times/locations or additional charges associated with student identity verification in distance education courses.

See [UNT Policy 07-002 Student Identity Verification, Privacy, and Notification and Distance Education Courses](https://policy.unt.edu/policy/07-002) (<https://policy.unt.edu/policy/07-002>).

### **Use of Student Work**

A student owns the copyright for all work (e.g. software, photographs, reports, presentations, and email postings) he or she creates within a class and the University is not entitled to use any student work without the student's permission unless all of the following criteria are met:

- The work is used only once.
- The work is not used in its entirety.
- Use of the work does not affect any potential profits from the work.

- The student is not identified.
- The work is identified as student work.

If the use of the work does not meet all of the above criteria, then the University office or department using the work must obtain the student's written permission. Download the UNT System Permission, Waiver and Release Form

### **Transmission and Recording of Student Images in Electronically-Delivered Courses**

1. No permission is needed from a student for his or her image or voice to be transmitted live via videoconference or streaming media, but all students should be informed when courses are to be conducted using either method of delivery.
2. In the event an instructor records student presentations, he or she must obtain permission from the student using a signed release in order to use the recording for future classes in accordance with the Use of Student-Created Work guidelines above.
3. Instructors who video-record their class lectures with the intention of re-using some or all of recordings for future class offerings must notify students on the course syllabus if students' images may appear on video. Instructors are also advised to provide accommodation for students who do not wish to appear in class recordings.

Example: This course employs lecture capture technology to record class sessions. Students may occasionally appear on video. The lecture recordings will be available to you for study purposes and may also be reused in future course offerings.

No notification is needed if only audio and slide capture is used or if the video only records the instructor's image. However, the instructor is encouraged to let students know the recordings will be available to them for study purposes.

### **Class Recordings & Student Likenesses**

Synchronous (live) sessions in this course may be recorded for students enrolled in this class section to refer to throughout the semester. Class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class and only for educational purposes. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and could lead to disciplinary action.

### ***Academic Support & Student Services***

#### **Student Support Services**

#### **Mental Health**

UNT provides mental health resources to students to help ensure there are numerous outlets to turn to that wholeheartedly care for and are there for students in need, regardless of the nature of an issue or its severity. Listed below are several resources on campus that can support your academic success and mental well-being:

- [Student Health and Wellness Center](https://studentaffairs.unt.edu/student-health-and-wellness-center) (<https://studentaffairs.unt.edu/student-health-and-wellness-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)
- [UNT Care Team](https://studentaffairs.unt.edu/care) (<https://studentaffairs.unt.edu/care>)
- [UNT Psychiatric Services](https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry) (<https://studentaffairs.unt.edu/student-health-and-wellness-center/services/psychiatry>)
- [Individual Counseling](https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling) (<https://studentaffairs.unt.edu/counseling-and-testing-services/services/individual-counseling>)

### **Chosen Names**

A chosen name is a name that a person goes by that may or may not match their legal name. If you have a chosen name that is different from your legal name and would like that to be used in class, please let the instructor know. Below is a list of resources for updating your chosen name at UNT.

- [UNT Records](#)
- [UNT ID Card](#)
- [UNT Email Address](#)
- [Legal Name](#)

*\*UNT eUIDs cannot be changed at this time. The collaborating offices are working on a process to make this option accessible to UNT community members.*

### **Pronouns**

Pronouns (she/her, they/them, he/him, etc.) are a public way for people to address you, much like your name, and can be shared with a name when making an introduction, both virtually and in-person. Just as we ask and don't assume someone's name, we should also ask and not assume someone's pronouns.

You can [add your pronouns to your Canvas account](#) so that they follow your name when posting to discussion boards, submitting assignments, etc.

Below is a list of additional resources regarding pronouns and their usage:

- [What are pronouns and why are they important?](#)
- [How do I use pronouns?](#)
- [How do I share my pronouns?](#)
- [How do I ask for another person's pronouns?](#)
- [How do I correct myself or others when the wrong pronoun is used?](#)

### **Additional Student Support Services**

- [Registrar](https://registrar.unt.edu/registration) (<https://registrar.unt.edu/registration>)
- [Financial Aid](https://financialaid.unt.edu/) (<https://financialaid.unt.edu/>)
- [Student Legal Services](https://studentaffairs.unt.edu/student-legal-services) (<https://studentaffairs.unt.edu/student-legal-services>)
- [Career Center](https://studentaffairs.unt.edu/career-center) (<https://studentaffairs.unt.edu/career-center>)
- [Multicultural Center](https://edo.unt.edu/multicultural-center) (<https://edo.unt.edu/multicultural-center>)
- [Counseling and Testing Services](https://studentaffairs.unt.edu/counseling-and-testing-services) (<https://studentaffairs.unt.edu/counseling-and-testing-services>)

- [Pride Alliance \(https://edo.unt.edu/pridealliance\)](https://edo.unt.edu/pridealliance)
- [UNT Food Pantry \(https://deanofstudents.unt.edu/resources/food-pantry\)](https://deanofstudents.unt.edu/resources/food-pantry)

### **Academic Support Services**

- [Academic Resource Center \(https://clear.unt.edu/canvas/student-resources\)](https://clear.unt.edu/canvas/student-resources)
- [Academic Success Center \(https://success.unt.edu/asc\)](https://success.unt.edu/asc)
- [UNT Libraries \(https://library.unt.edu/\)](https://library.unt.edu/)
- [Writing Lab \(http://writingcenter.unt.edu/\)](http://writingcenter.unt.edu/)

**Course Schedule:** Attached is a Tentative Course Schedule. The schedule details each day's primary topics, readings, and assignments. As the instructor, I reserve the right to revise the Course Schedule, as needed. I will notify you if there are any revisions; however, it is your responsibility to monitor Canvas, your email and the class schedule to stay current. *You should also notify me if you notice inconsistencies between Canvas and the syllabus, so I can correct those ASAP. In managing three different schedules of this course, I may make mistakes – I rely on your assistance to identify those.*



Week	<b>Tentative Assignments Material Covered</b>
1	<b>Topics: Introduction, Overview of Course and Discussion of Ethical Reasoning Professional Ethics and Integrity</b> – the opportunity to frame your reputation and your career
2	<b>Topic: Introduction to Business Ethics</b> <b>Assignment: Read:</b> Start Ch 1 (at least thru page 19) and any posted readings on Canvas; <b>Turn in:</b> Posted assignments; Personal Values (see Canvas)
3	<b>Topic: Introduction to Business Ethics</b> <b>Assignment: Read:</b> Complete MM Ch 1 and any posted readings on Canvas; <b>Turn in:</b> Posted assignments, including a description of the personal ethical dilemma you plan to use for your class case analyses (Case – Part 1 – Step 1)
4	<b>Topic: Ethical Decision Making</b> <b>Assignment: Read:</b> MM Ch 2 and any posted readings; <b>Turn in:</b> Posted assignments
5	<b>Topic: Organizational Ethics</b> <b>Assignment: Read:</b> MM Ch 3 and any posted readings; <b>Turn in:</b> Posted assignments
6 – Feb. 16	<i><b>First Exam</b></i>
7	<b>Topic: Professional Judgment in Accounting</b> <b>Assignment: Read:</b> MM Ch 4 and any posted readings; <b>Turn in:</b> Posted assignments
8	<b>Topic: Fraud and Introduction to GVV</b> <b>Assignment: Read:</b> MM Ch 5 ( <i>selected pages only</i> ) and any posted readings; <b>Turn in:</b> Posted assignments and Case Assignment, Part 1 (EDRF)

- 9        **Topic: Legal, Regulatory, and Professional Obligations of Auditors; Texas State Board of Public Accountancy's *Rules of Professional Conduct*;**  
          **Assignment: Read:** MM Ch 6 (*selected pages only*) and any posted materials;  
          **Turn in:** Posted assignments; Pick your company for presentation in 2 weeks
- 10       **Topic: Earnings Management**  
          **Assignment: Read:** MM Ch 7 (*selected pages only*) and posted readings; **Turn in:** Posted assignments
- 11       **Topic:** Presentation on the ethics scandal you researched  
          **Assignment: Read:** Posted materials; **Turn in:** PPT for your presentation
- 12       **Topic:** Ethics regulations  
          **Assignment: Reading:** Posted materials; **Turn in:** Posted assignments and Case Assignment, Part 2 (GVV)
- 13       **Topic: Ethical Leadership and Decision-Making in Accounting**  
          **Assignment: Read:** MM Ch 8 (*selected pages only*) and any posted readings;  
          **Turn in:** Posted assignments
- 14       **Topic: Dealing with moral failure**  
          **Assignment: Read:** Posted materials; **Turn in:** Posted assignments and Becker CPA Exam Prep questions must be completed by today
- 15       **Topic: Dealing with moral failure, continued; Integrity**  
          **Assignment: Reading:** Posted materials; **Turn in:** Posted materials and Revised Personal Values
- 16       ***Second Exam***