



Standard Course Outline

ACCT 460 Accountants' Professional Responsibilities and Ethics

I. General Information

Course number: ACCT 460

Title: Accountants' Professional Responsibilities and Ethics

Units: 3 credits

Prerequisites: ACCT 300B with a grade of "C" or better, IS 301

SCO Prepared by: Sudha Krishnan

Date Prepared: June 20, 2016

II. Catalog Description

A case based course that examines different theories of the accountant's professional responsibilities and ethics. Accountants' ethical reasoning is examined along with the legal and regulatory obligations. Letter grade only (A-F).

III. Curriculum Justifications

The curriculum is designed to (1) teach critical thinking skills through the use of case studies of corporate and public accounting decision making and ethical issues, (2) foster an ethical understanding of professional and social responsibilities, (3) enhance an understanding of the role of the audit in knowing business functions, and (4) demonstrate knowledge of today's dynamic business environment (e.g., legal, regulatory, political, cultural, and economic), especially the links between our region and global business.

IV. Course Objectives

This course addresses the following CBA undergraduate learning goals:

- **Critical Thinking:** Students will be able to apply conceptual learning, critical thinking, and problem-solving skills through the use of cases.
- **Ethics:** Students will be able to demonstrate awareness and knowledge of social responsibility, ethical leadership, and citizenship issues in the local, regional and world communities.
- **Business Functions:** Students will be able to demonstrate understanding of all business functions, practices and related theories and be able to integrate this functional knowledge in order to address business problems.
- **Domestic & Global Environment:** Students will be able to demonstrate knowledge of today's dynamic business environment (e.g., legal, regulatory, political, cultural, and economic), especially the links between our region and global business.

V. Outline of Subject Matter



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This is an example of a course schedule that may be changed to accommodate unpredictable variations in the pace of coverage, students' needs and so on. If changes in the schedule are made, students will be held responsible for these changes as announced in class. The topics listed below must be included in the course. Additional chapters can be added into the course based on the instructor's personal preferences in teaching this course. The topics to be covered are as follows:

- 1 Ethical Reasoning – Implications in Accounting
- 2 Accountant's Ethical Decision Process and Judgement
- 3 AICPA Code of Professional Conduct
- 4 Audit Responsibilities and Accounting Fraud
- 5 Legal and Regulatory Obligations in an Ethical Framework
- 6 Earnings Management and the Quality of Financial Reporting
- 7 IFRS: Ethics and Governance Considerations

VI. Methods of Instruction

- Participation (in-class) exercises which involve group work
- Case assignments based on corporate and public accounting ethical issues
- Speakers from accounting firms/corporations
- There is no standardized text for all topics covered in ACCT 460. Some examples of the texts and sources of material that are used include:
 - Mintz and Morris. Ethical Obligations and Decision Making in Accounting, McGraw-Hill Higher Education.
 - Gordon Klein. Ethics in Accounting: A Decision-Making Approach, Wiley.
 - Granof. Managing Business Ethics, Wiley
 - AICPA Code of Professional Conduct
<http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/default.aspx>

VII. Instructional Policies

- Policy on Classroom Behavior:
 - All cell phones & other electronic devices (e.g. pagers, PDAs) must be put on vibrate or turned off and not on your desk during class.
 - Students are responsible for what transpired if they miss a class. It is the student's responsibility to contact the instructor or a classmate to determine what was missed. See "Policy on Make-up Exam and Assignments" below.
 - Talking and other disruptive behavior are not permitted while classes are in session.
 - Students are expected and must do ORIGINAL work for all assignments, including exams. See "Academic Integrity" policy below.



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- It is the student's responsibility to notify the professor in advance of a need for accommodation of a disability that has been verified by the University.
- Policy on Make-up Exams and Assignments:
 - The instructor develops his or her own policy.
- Policies on Withdrawal, Late Withdrawals, and Incompletes:
 - The university policy on dropping and withdrawal from classes is set forth in the schedule of classes. Students are obligated to officially withdraw from their courses even though they may not have attended. Withdrawals require the signature of the instructor, the chairperson and the dean of the college. You must have a documented reason for a late withdrawal. I will not sign any late withdrawal without a documented reason such as a doctor's note. I do not give incompletes in this course. If you do not think you can successfully finish this course you should drop it by the stated due date.
- Academic Integrity:
 - Students in this course will be expected to comply with the California State University, Long Beach Policy on Academic Integrity. Any student suspected of violating this obligation for any reason during the semester will be required to participate in the procedural process, initiated at the instructor level, as outlined in the University Guidelines on Academic Integrity. This may include, but is not limited to, the confiscation of the examination of any individual suspected of violating University Policy. Furthermore, no student may bring any unauthorized materials into an examination, including dictionaries and programmatic calculators. You must turn in your own work. Using someone else's work as your own is also considered cheating and will be dealt with according to the University guidelines stated above. It's the students' responsibility to drop a course he or she does not plan to attend.
- Campus Computer/Network Usage:
 - Careful and ethical use of computing resources is the responsibility of every user. As a user of these resources, you agree to be subject to the guidelines of the "Policy Governing Access to and Use of CSULB Computing Resources". These guidelines apply to all computing resources provided by the University; some guidelines are more directly related to time sharing systems, some to microcomputers and local area networks, and some to all systems.
- Disabilities:
 - Students with disabilities are responsible for notifying their instructor as early as possible of their needs for an accommodation of a verified disability. A student with a disability is urged to consult with Disabled Student Services as soon as possible in order to identify possible accommodations to enhance academic success.