

**Fall 2021**

<b>Meeting days:</b> Monday – Wednesday	<b>Instructor:</b> Carl Hammond, CPA, MBA
<b>Meeting times:</b> 3:00 – 4:15 PM	<b>Office Phone:</b> (619) 849-2476
<b>Meeting location:</b> FSB109	<b>E-mail:</b> <a href="mailto:chammond@pointloma.edu">chammond@pointloma.edu</a>
<b>Final exam:</b> 12/13/21   1:30 – 4:00 PM	<b>Office location and hours:</b> FSB 122; By Appointment

**PLNU Mission: To Teach ~ To Shape ~ To Send**

Point Loma Nazarene University exists to provide higher education in a vital Christian community where minds are engaged and challenged, character is modeled and formed, and service becomes an expression of faith. Being of Wesleyan heritage, we aspire to be a learning community where grace is foundational, truth is pursued, and holiness is a way of life.

**Fermanian School of Business Mission**

**Character – Professionalism – Excellence – Relationships – Commitment - Innovation**

As members of a vital Christian community, we strive to provide high quality business programs that equip students to make a positive impact in their workplace and community by connecting purpose to practice

**COURSE DESCRIPTION**

This course provides students with the theoretical knowledge and practical framework to identify and deal with ethical conflicts that are encountered in the accounting profession. Topics include ethical principles and reasoning, core philosophies, virtues and justice, social responsibility, greed, corruption, collusion, fraud, earnings management, confidentiality, independence, moral seduction and conflicts of interest.

**COURSE LEARNING OUTCOMES**

Upon completion of this course, students will be able to:

1. Describe the major ethical philosophies that drive ethical decision making (PLO 4).
2. Explain an accountant’s varying responsibilities to remain independent, avoid conflicts of interest and maintain client confidentiality and apply those responsibilities to their chosen field within the profession (PLO A1).
3. Compare the ethical standards that apply to a tax professional versus an auditor versus a fiduciary (PLO A1).
4. Evaluate potential ethical dilemmas an accountant may face using ethical principles (PLO 2 & 4).
5. Demonstrate effective communication through written means (PLO 3).

**COURSE CREDIT HOUR INFORMATION**

In the interest of providing sufficient time to accomplish the stated Course Learning Outcomes, this class meets the PLNU credit hour policy for a 3-unit class delivered over 15 weeks. Specific details about how the class meets the credit hour requirement can be provided upon request.

## REQUIRED TEXTS AND RECOMMENDED STUDY RESOURCES

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Ethics in Accounting, A Decision-Making Approach; Gordon Klein; Wiley; 2016

## ASSESSMENT

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The approximate available point distribution is as follows:

Final Paper	100
Group Case Studies (3 @ 50 points each)	150
Quizzes & Chapter Exams (~25 @ 5 points each)	125
Homework (~13 @ 10 points each)	130
In-class Case Study Discussions (~13 @ 5 points each)	65
Attendance	30
Discussion Board Posts (4 @ 20 points each, 2 @ 10 points)	100
Total approximate points available	<u>700</u>

**Final Paper:** For the final paper, students will choose an accounting scandal, research it and write a paper on it. Instructions and rubric are posted on Canvas.

**Group Case Studies:** Group case studies are worth 50 points each and consist of an accounting ethics case and questions that must be answered regarding that case in a written format. You will work with your group to answer the questions and create a single word document that one member from your group will submit. Pre-approved late case studies will receive credit, but all other late case studies will receive an automatic 50% deduction in credit.

**Quizzes:** Quizzes and Chapter Exams will be due each week and completed through Canvas during the class meeting. No makeup quizzes or exams will be given, and late submissions will not be accepted.

**Homework:** Homework will consist of written responses to questions from each chapter. It will be typed in a word document and submitted via file upload to Canvas.

**Discussion Board Posts:** Students will complete six discussion board posts. See Canvas for more details.

## GRADING

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The following represents the general grading policy for this class:

90 to 100% of the total points =	A-	To	A	Exceptional Scholarship
80 to 89% of the total points =	B-	To	B+	Superior Scholarship
70 to 79% of the total points =	C-	To	C+	Average Scholarship
60 to 69% of the total points =	D-	To	D+	Passing Grade
00 to 59% of the total points =	F			Failing Grade

## INCOMPLETES AND LATE ASSIGNMENTS

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All assignments are to be submitted/turned in by the beginning of the class session when they are due—including assignments posted in Canvas. Incompletes will only be assigned in extremely unusual circumstances.

## FINAL EXAMINATION POLICY

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Successful completion of this class requires taking the final examination **on its scheduled day**. No requests for early examinations or alternative days will be approved.

## **SPIRITUAL CARE**

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Please be aware PLNU strives to be a place where you grow as whole persons. To this end, we provide resources for our students to encounter God and grow in their Christian faith.

If students have questions, a desire to meet with the chaplain or have prayer requests you can contact the Office of Spiritual Development

## **PLNU Copyright Policy**

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Point Loma Nazarene University, as a non-profit educational institution, is entitled by law to use materials protected by the US Copyright Act for classroom education. Any use of those materials outside the class may violate the law.

## **PLNU Academic Honesty Policy**

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Students should demonstrate academic honesty by doing original work and by giving appropriate credit to the ideas of others. Academic dishonesty is the act of presenting information, ideas, and/or concepts as one's own when in reality they are the results of another person's creativity and effort. A faculty member who believes a situation involving academic dishonesty has been detected may assign a failing grade for that assignment or examination, or, depending on the seriousness of the offense, for the course. Faculty should follow and students may appeal using the procedure in the university Catalog. [See Academic Policies](#) in the PLNU Catalog for definitions of kinds of academic dishonesty and for further policy information.

## **PLNU Academic Accommodations Policy**

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PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities. Students with disabilities may request course-related accommodations by contacting the Educational Access Center (EAC), located in the Bond Academic Center ([EAC@pointloma.edu](mailto:EAC@pointloma.edu) or 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will issue an academic accommodation plan ("AP") to all faculty who teach courses in which the student is enrolled each semester.

PLNU highly recommends that students speak with their professors during the first two weeks of each semester/term about the implementation of their AP in that particular course and/or if they do not wish to utilize some or all of the elements of their AP in that course.

Students who need accommodations for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodations can be provided. It is the student's responsibility to make the first contact with the EAC.

## **PLNU Attendance and Participation Policy**

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Regular and punctual attendance at all synchronous class sessions is considered essential to optimum academic achievement. If the student is absent for more than 10 percent of class sessions (virtual/remote or face-to-face), the faculty member will issue a written warning of de-enrollment. If the absences exceed 20 percent, the student may be de-enrolled without notice until the university drop date or, after that date, receive the appropriate grade for their work and participation.

## Use of Technology

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In order to be successful in your course, you'll need to meet the minimum technology and system requirements; please refer to the [Technology and System Requirements](#) information.

Additionally, students are required to have headphone speakers, microphone, or webcams compatible with their computer available to use for any online or hybrid classes. Please note that any course with online proctored exams require a computer with a camera (tablets are not compatible) to complete exams online. If a student is in need of technological resources please contact [student-tech-request@pointloma.edu](mailto:student-tech-request@pointloma.edu).

Problems with technology do not relieve you of the responsibility of participating, turning in your assignments, or completing your class work.

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## ACC3050 TENTATIVE Assignment Schedule

Week	Date	Chapter	Topic
1	Aug 30 - Sep 6	Introduction 1	Join Learning Groups <i>Introduction to Ethics</i>
2	Sep 7 - Sep 13	1	<b><i>Introduction to Ethics</i></b>
3	Sep 14 - Sep 20	2	<b><i>Ethical Principles and Reasoning</i></b>
4	Sep 21 - Sep 27	3	<b><i>The Core Philosophies</i></b>
5	Sep 28 - Oct 4	4	<b><i>Virtue, Justice and Social Responsibility</i></b>
6	Oct 5 - Oct 11	5	<b><i>Why We Cheat</i></b>
7	Oct 12 - Oct 18	6	<b><i>Greed, Corruption and Collusion</i></b>
8	Oct 19 - Oct 25	7	<b><i>Fraud and Earnings Management</i></b>
9	Oct 26 - Nov 1	8	<b><i>Discreditable Acts</i></b>
10	Nov 2 - Nov 8	9	<b><i>Confidentiality</i></b>
11	Nov 9 - Nov 15	10	<b><i>Independence &amp; Moral Seduction</i></b>
12	Nov 16 - Nov 22	11	<b><i>Conflicts of Interest</i></b>
13	Nov 23 - Nov 29	12	<b><i>Duties as a Whistleblower</i></b> <i>Thanksgiving</i>
14	Nov 30 - Dec 6	13	<b><i>Duties of a Public Company</i></b>
15	Dec 7 - Dec 13	14 & 15	<b><i>Duties of Tax Professionals &amp; Fiduciaries</i></b>
16	Dec 15 -		<b><i>Final Term Paper</i></b>

*Note: See Canvas for more details, specific assignments, and more deliverables due each week.*