

Business Ethics BLAW 4340.001  
Tue 9:35-10:55 am COB 103; Hybrid

**THE UNIVERSITY OF TEXAS AT TYLER**  
**SOULES COLLEGE OF BUSINESS**  
Fall 2021

**COURSE NUMBER:** BLAW 4340.001  
**COURSE TITLE:** BUSINESS ETHICS  
**INSTRUCTOR:** TAMMY W. COWART, J.D., Associate Professor of Business Law  
**CLASS MEETING:** Tuesday 9:35-10:55 am; Hybrid

**REQUIRED TEXT:** Ferrell, Fraedrich & Ferrell, *Business Ethics: Ethical Decision Making and Cases*, 12<sup>th</sup> Ed., 2019. (ISBN-13:9781337614528) The book is available as an e-book or for rent at the University Bookstore or at [www.cengage.com](http://www.cengage.com). You can also purchase access to the e-book through Cengage Unlimited – a digital subscription service that will save you money. Cengage Unlimited costs \$119.99 for one semester (four months), \$179.99 for a multi-term (12 months), or \$239.99 for multi-term (24 months) subscription. You can purchase access to Cengage Unlimited in the bookstore (ISBN 9780357700037) or at [www.cengage.com](http://www.cengage.com).

**COURSE DESCRIPTION:** A study of ethical problems in business and the foundations for decisions involving ethical issues, with emphasis on ethical decision making for accountants. Students will be expected to engage in critical thinking in analyzing a variety of ethical situations. Topics include ethical reasoning, integrity, objectivity; independence, individual conscience, loyalty and responsibility conflict, as they impact on the ethical decision making process in the functional areas of business.

**OFFICE & PHONE NUMBER:** COB 350.15; 566-7217 (office)  
**OFFICE HOURS:** Tue/Thu 11:00am-2:00pm; Mon/Wed 10:00am-1:00pm (or by Appointment)  
**E-mail:** [tcowart@uttyler.edu](mailto:tcowart@uttyler.edu)

**Course Information:** [www.uttyler.edu](http://www.uttyler.edu) - ALL GRADES, ANNOUNCEMENTS, ETC. WILL BE POSTED ON CANVAS. Check Canvas for Assignments, Due Dates, class updates and changes in the course schedule. Additional notifications will be sent to your Patriot email address. **You are expected to check Canvas and your Patriot email for notifications about this class.**

**TOPICS COVERED:**

Ethical Reasoning	9 hrs.
Ethical Corporate Governance & Culture Issues	9 hrs.
Ethics Policy & Procedures	9 hrs.
Workplace Integrity & Objectivity	4 hrs.
Social Responsibility	<u>6.5 hrs.</u>
Total	37.5 hrs.

**Student Evaluation:**

Your final semester grade will be based on exams, a debate paper and presentation, ethics simulations, reaction paper, and class participation. Your final grade will be calculated as follows:

1. Exams (3)	300 pts
2. Paper	50
3. Presentation	25
4. Grp. Discussion Board	15
5. Simulation Ex.	25
6. Response Paper	25
7. Participation	<u>60</u>
Total	500

**Grades will be determined based on your total number of points earned, as follows:**

**A = 448-500**

**B = 398-447**

**C = 348-397**

**D = 298-347**

**1. Exams:** Two semester exams and a final exam will be given, each worth 100 points. The exams will consist of multiple choice and essay questions. These questions will require you to demonstrate knowledge and understanding of substantive concepts and terminology, as well as the ability to apply the concepts to specific fact situations. Neither the semester exams nor the final will be comprehensive. **MAKE-UP EXAMS WILL NOT BE GIVEN. IF YOU CANNOT TAKE AN EXAM AT THE SCHEDULED TIME, YOU MUST CONTACT ME PRIOR TO THE EXAM AND ARRANGE AN ALTERNATE TEST TIME.**

**2. Paper/Presentation/Discussion Board:** The class will be divided into groups of approximately 4 people. Each group will be assigned to a research topic relating to business ethics, and your debate group will research and develop arguments either for or against your assigned topic. A discussion board site will be available for your group to develop arguments in support of your topic. Dates are designated in the syllabus for presentations. To allow the rest of us to be prepared for your presentation, you will each be required to post your research to the Discussion Board. Additional details will be provided on Canvas. **This is worth 25 points.**

Your group will make its presentation to the class on your assigned day. Presentations will be no more than 30 minutes including Q&A. Your presentation will be graded on how well you address the ethical issues and questions posed, additional issues from outside research, as well as your use of proper speech technique (diction, eye contact, use of filler words, etc.). The presentation will be made in front of the class, and each student in the group is expected to speak. A Q&A session will follow each presentation in which you should be prepared to answer questions from your colleagues. **This is worth 25 points.**

Along with your presentation, your group will turn in a 7-8 page paper, double-spaced and typed in 12 point font, which presents your group's arguments. To successfully complete the paper, you must engage in outside research to gather information. Your paper should evaluate, for example, ethical issues, how the company reacted, what should have been done to prevent the problem, or how the company should prevent such situations in the future, as well as any additional issues pertinent to the topic. Written papers are due in class on the day of the presentation. **LATE PAPERS WILL NOT BE ACCEPTED.** Your group will be graded on your completion of the assignment as directed, as well as your grammar, punctuation, sentence structure, and paragraph organization. In addition, **I expect you to properly cite to other sources when you use them according to the APA or MLA format. This is worth 50 points.**

**3. Ethics Simulations:** Each group will complete a behavioral ethics simulation. During the simulation you will assume a role within an organization and deal with an ethical dilemma from the perspective of that individual. You will each be given different roles within the organization and come together to collectively resolve a company-wide ethics issue. Group recommendations will be made in the form of a short managerial report (1 per team – 2-3 pages each) addressing the group's short-term, mid-range, and long-term recommendations for the company. This will be completed in class, and **you must be present to receive credit. Worth 25 points.**

**4. Response Paper:** This requires one essay of 3-4 doubled spaced, typed pages where you will respond to a set of questions based on your personal experiences after reviewing the Giving Voice to Values videos. Write in complete sentences, with no misspelled words and no major grammatical errors. Inevitably, there is subjectivity in reading and grading essays, but I seek to apply a consistent standard and to distribute grades in a fair and equitable manner. I will not grade you based on whether I agree with

you or like your conclusions; I will reward strong reasoning, relevance to and application of ethical concepts developed in class and class materials, and good writing. **This is worth 25 points.**

**5. Class Participation:** We will discuss chapters, articles and cases in class as assigned in the syllabus, and you should be prepared to discuss all assigned material. Your preparation (or lack of preparation) to discuss a case or chapter will be noted. In addition, classroom professionalism should be maintained at all times. When the instructor is speaking or when students are presenting their work, the classroom should be silent. Cell phones should be “turned off” during class, laptop computers used for class activities, and students are expected to wear professional dress during presentations.

Your group members will evaluate your efforts in preparation for the team presentation, and that evaluation will comprise half of this grade.

In addition, your attendance throughout the semester and your active discussion board posts will be used as a component in your participation grade. You will only receive attendance credit if you attend ALL of the class and participate in the discussion boards prior to the due date. Your total participation grade is **worth up to 50 points.**

**Optional Extra Credit Assignment:** Our personal ethics guide and determine our life story. As such, it is important to learn from the ethical stories of others. Using a new app called Story Corps, you will find a friend or family member who has an ethical story to share and interview him or her. I will provide a guide for the interview questions, but you may certainly elaborate as you wish. The interview should be about 15 minutes and must be recorded. You may use your phone, tablet, etc. to record. The link must be emailed to me before the due date. You have the option of uploading the story to StoryCorps.me platform to be added to the archive at the American Folklife Center at the U.S. Library of Congress. **This is worth up to 10 points.**

Soules College of Business Core Values

- PROFESSIONAL PROFICIENCY
- TECHNOLOGICAL COMPETENCE
- GLOBAL AWARENESS
- SOCIAL RESPONSIBILITY
- ETHICAL COURAGE

**OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE:**  
Mastery of the objectives as demonstrated by satisfactory completion of questions on each of three exams; Satisfactory completion of debate, paper, and simulations.

**COURSE OBJECTIVES:**

KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:

- Demonstrate understanding of theories of ethical reasoning
- Understand ethical issues in governance, accounting and auditing
- Analyze and apply ethics policies and procedures
- Analyze the cause and effect of ethics risks
- Demonstrate knowledge of social responsibility issues
- Understand the role of organizational mechanisms to support ethical decision making
- Effectively utilize outside resources in supporting case analysis and class discussion

**UT Tyler Honor Code: Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, steal, nor to accept the actions of those who do.**

**Student Standards of Academic Conduct**

<http://www.utt Tyler.edu/academicaffairs/files/syllabuspolicy.pdf>

**Writing Resources for Students:**

[www.utt Tyler.edu/writingcenter/](http://www.utt Tyler.edu/writingcenter/)

<https://owl.english.purdue.edu/owl>

**Academic Dishonesty Statement** The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work. Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings. University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the students' official school records. Also, please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor. If a team project is found to include plagiarism, the project will receive a zero.

**Emergency Exits and Evacuation:** *Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do Not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.*

**Reading Assignments and Course Schedule:**

Listed below are the reading assignments and course schedule for this semester. This is subject to change. You are responsible for the reading assignments on the dates listed even if the class discussion has not kept pace. Additional reading assignments may be posted on Canvas by the Instructor.

WEEK	PREPARE BEFORE	IN-CLASS/TUESDAY	OUT OF CLASS WORK
1-8/24	Review Syllabus	Introduction; Syllabus; Course Forms; Form Groups	Read Chp 1 – The Importance of Business Ethics and view lecture
2-8/31	Read Chp. 2	Chp 2 – Stakeholder Relationships, Social Resp. & Corp. Governance	Discussion board exercise: Enron video & discussion board-due 9/7
3-9/7	Review Stakeholders	<b>Stakeholder Simulation exercise (possible Zoom session)- completed in class &amp; graded</b>	Read Chp 3 – Emerging Business Ethics Issues & view lecture
4-9/14	Read Chp. 4	Chp 4 – The Institutionalization of Business Ethics	Discussion board exercise: Theranos video & discussion board – due 9/21

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5-9/21	Study-Exam 1	<b>Exam 1 (Chps 1-4 &amp; videos)</b>	Discussion board exercise: Southwest Airlines video & discussion board – due 9/28
6-9/28	Read Chp. 5	Chp 5 –Ethical Decision Making	Discussion board exercise: “Jack Abramoff Story” Videos & Discussion – due 10/5
7-10/5	Read Chp. 6	Chp 6 - Individual Factors: Moral Philosophies & Values	Discussion board: Parable of the Sadhu – due 10/12
8-10/12	Read Chp. 7	Chp 7 – Organizational Factors	Read & watch Case Study – New Belgium Brewing Co.
9-10/19	Study-Exam 2	<b>Exam 2 (Chps 5-7, Sadhu article, New Belgium and Abramoff story)</b>	Giving Voice to Values videos & questions ( <b>Response Paper Due 11/7</b> )
10-10/26	Prepare Project Outline; Chp. 8	Group Work in Class/ Guest Speaker	Read Chp. 8 - Developing Effective Ethics Programs & view lecture
11-11/2	Read Chp 10	<b>Group 1 &amp; 2</b>	Read Chp 10 – Globalization of Ethical Decision-Making
12-11/9	Read Chp. 11	<b>Group 3 &amp; 4</b>	Read Chp. 11– Ethical Leadership
13-11/16	Read Chp. 12	<b>Group 5 &amp; 6</b>	Read Chp. 12 – Sustainability: Ethical Social Responsibility Dimensions
14-11/30	Complete Group DB	<b>Peer Evaluations/Discussion Boards Due/</b> Guest Speaker	
15-12/7		<b>Final Exam (Chp. 8, 10-12, presentations)</b>	