

Business & Professional Ethics BLAW 4340.001
Mon/Wed 1:25-2:20/ Hybrid – COB 212

**THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
FALL 2023**

COURSE NUMBER: BLAW 4340.001
COURSE TITLE: BUSINESS & PROFESSIONAL ETHICS
INSTRUCTOR: TAMMY W. COWART, J.D., Associate Professor of Business Law
CLASS MEETING: Monday/Wednesday 1:25-2:20/ Hybrid
REQUIRED TEXT: *Ethical Obligations and Decision Making in Accounting: Text and Cases (6e)*, Mintz & Miller, McGraw Hill Publishers, 2022

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: MW 10:00-11:15; 12:15-1:20; TR 10-1:00 (or by Appointment)
E-mail: tcowart@uttyler.edu

Course Information: 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, case paper and presentation, ethics simulation, reaction paper, quizzes, and class participation. Your final grade will be calculated as follows:

1. Exams (2)	200 pts
2. Case Presentation	50
3. Stakeholder Simulation	25
4. Response Paper	25
5. Pop Quizzes	48
6. Participation	<u>140</u>
Total	488

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

A = 436-488
B = 388-435
C = 339-387
D = 290-338

1. Exams: A mid-term exam 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 exams 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. Case Presentation: Case presentations are assigned in the syllabus, and each of you will present one case to the class on the designated day. You may sign up for the cases in Canvas. You will make your case presentation in front of the class on your assigned day. The case presentation will be no more than 10 minutes plus 3 minutes for Q&A. Your presentation will be graded on how well you address the ethical issues and questions posed in the case, as well as your use of proper speech technique (diction, eye contact, use of filler words, etc.). **This is worth 25 points.**

Along with your case presentation, you will turn in a 2-3 page paper, double-spaced and typed in 12 point font, which addresses the ethical issues and questions in the case. Written cases must be submitted in Canvas on the day of the case presentation. **LATE PAPERS WILL NOT BE ACCEPTED.** Your paper 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 25 points.**

3. Stakeholder Ethics Simulation: Groups 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 recommendations using a stakeholder analysis. 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. Pop Quizzes: There will be “pop” quizzes over the assigned cases at the beginning of class. This will ensure we are all prepared to discuss the cases and can participate effectively. There are 6 quizzes over the cases. **These are worth 8 points each for 48 points.**

6. Class Participation: We will discuss chapters, articles and cases in class as assigned in the syllabus, and you should attend and be prepared to discuss all assigned material. You will only receive attendance credit if you attend ALL of the class. 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 business casual dress during presentations. **(50 points)**

We have two Socratic seminars planned. These will be in-person class discussions that will require your small group participation. I will evaluate the extent of your preparation and participation in

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each seminar. Active participation in the seminar will be worth 10 points. (20 points)

In addition, your active discussion board posts will be used as a component in your participation grade. You must participate in the discussion boards prior to the due date. **(70 points)**

Your total participation grade is **worth up to 140 points**.

COURSE OBJECTIVES:

KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:

- Use theories of ethical reasoning in problem solving
- Compare and contrast ethical issues in governance, accounting and auditing
- Categorize and critique ethics policies and procedures
- Apply Stakeholder Theory
- Recognize social responsibility issues in business
- Describe the role of organizational mechanisms to support ethical decision making

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.

Writing Resources for Students:

www.uttyler.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.

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.

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WEEK PREPARE CLASS/MONDAY CLASS/WEDNESDAY OUTSIDE WORK

1- 8/21/23	Review Syllabus	Intro & Syllabus	Case Assn.; Ethics IQ quiz in class & discussion	Cognitive Bias quiz (completion grade);
2- 8/28/23	Read Chp. 1 & Case 1-7	Chp. 1-Ethical Reasoning	Case analysis 1-7 example; Intro to Behavioral Ethics	DB 1- Moral Awareness- due 9/10
3- 9/4/23	Read Chp. 2	No Class (Labor Day)	Chp. 2-Cognitive Processes & Ethical DM	Begin Tale of Two Stories assign. – due 9/24
4- 9/11/23	Read cases	Giving Voice to Values videos & discussion	Cases 2-2, 2-6 & 3-7 Quiz	Read Parable of Sadhu
5- 9/18/23	Read Chp. 3 & Parable of Sadhu	Chp. 3-Org Ethics & Corp Governance	In-Class Socratic Seminar – Parable of the Sadhu (Case 3-1)	DB 2- Parable of the Sadhu – due 10/1
6- 9/25/23	Read Chp. 4 & cases	Chp. 4-AICPA Code of Prof. Conduct	Cases 4-7, 4-9 & 4-10 Quiz	DB 3- Moral Decision Making- due 10/8
7- 10/2/23	Study for Exam	Mid-term Exam (Chps 1-4 & cases)	Guest Speaker	Exam Wrapper/extra credit
8- 10/9/23	Stakeholder Governance videos	Stakeholder Orientation Theory	Stakeholder Simulation Exercise in-class	Finalize Stakeholder Report due 10/13; DB 4-Moral Intent- due 10/22
9- 10/16/23	Read Chp. 5 & cases	Chp, 5-Fraud in Fin. Statements & Auditors	Cases 5-2, 5-7 & 5-10 Quiz	DB 5- Moral Action- due 10/29
10- 10/23/23	Read Chp. 6 & cases	Chp. 6-Motive for Fraud	Cases 6-2, 6-5 & 6-7 Quiz	Read Article
11- 10/30/23	Read article	Socratic Seminar	Guest Speaker	DB 6- Truth & Trust- due 11/12
12- 11/6/23	Read Chp. 7 & Cases	Chp. 7-Conseq. For Earnings Mgmt.	Cases 7-2, 7-4 & 7-10 Quiz	DB 7- KPMG & SVG-- due 11/19
13- 11/13/23	Read Chp 8 & cases	Chp. 8-Auditor Legal Liab. & Defenses	Cases 8-3, 8-7 & 8-9 & Quiz	Happy Thanksgiving!
14- 11/27/23		“Smartest Guys in the Room” film viewing	“Smartest Guys in the Room” film viewing	Study for Final
15- 12/4/23		Final Exam (Chps. 5-8; movie; cases & Stakeholder stuff)		