

THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
SPRING 2026

COURSE NUMBER: BLAW 5340.060
COURSE TITLE: BUSINESS ETHICS & COMPLIANCE
INSTRUCTOR: TAMMY W. COWART, J.D., Professor of Business Law
CLASS MEETING: ONLINE
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. Topics include ethical concepts, personal integrity, individual conscience and company loyalty and responsibility conflict, as they impact on the decision process in the functional areas of business.

OFFICE & PHONE NUMBER: COB 350.09; 566-7217 (office)
OFFICE HOURS: Mon/Wed 10:00-12:30; Tue/Thur 10:30-12:00; 1:00-3:00 (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, a debate paper and presentation, ethics simulations, reaction paper, and class participation. Your final grade will be calculated as follows:

1. Exams (2)	200 pts
2. Case Presentations	50
3. Case Responses (5)	50
4. Stakeholder Simulation	25
5. Response Paper	25
6. Case Scavenger Hunt	25
7. <u>Discussion Boards</u>	100
Total	475

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

A = 425-475

B = 377-424

C = 330-376

D = 282-329

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. **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.**

Exams will be available from Sunday morning until Monday evening on the days designated in the syllabus. You will complete the entire exam on Canvas, and it will be timed. The exams are proctored, but you may only use your notes that you have prepared from the chapter readings. *Use of any generative AI tools (ChatGPT, Bing AI, or Bard) are not allowed to complete this or any other assignment. Those tools, while useful to gain some basic legal information, do not know the very particular legal elements we will cover in this class and will not generate correct answers! Use of AI will be considered plagiarism.* Use of AI, Google or other search engines, or discussing exam questions with other students is cheating and may result in failing the course and/or other scholastic dishonesty disciplinary actions. **YOUR EXAM WILL NOT BE GRADED IF I SUSPECT CHEATING, AND IT WILL AUTOMATICALLY BE REFERRED TO STUDENT AFFAIRS. If cheating is verified, I will recommend an F for the semester.**

You will be required to use Respondus Lockdown Browser to access and complete the exams. Beyond the cost of initial equipment needed (e.g. a camera for your computer), there will not be any additional cost for proctoring. During proctored exams, you are not permitted to leave the computer (bathroom breaks, etc.), you must take the exam in a quiet room, and you must have good lighting and sound. Respondus reviews and flags exam activity for suspicion of cheating, and lighting and sound issues will cause a cheating flag.

You will need the following:

High-speed Internet connection
Webcam (internal or external)
Windows, Mac, or Chrome Operating System
Valid photo ID
Quiet environment to take your assessment

2. Case Presentation: We will cover cases in the chapters, and each of you will present one case to the class. You will sign up for the case in Canvas. You will make your case presentation in Canvas by recording a 5-7 minute case presentation for review and comment by class members. 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. Case Responses: You will record substantive, meaningful responses to at least 5 case presentations. Your response should be 2-3 minutes long recorded in Canvas in response to a case. Your case responses should be spread out over the course of the semester. Each case response is worth up to 10 points, so this is worth a **total of 50 points.**

4. Stakeholder 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. You will complete this with your group, so you must communicate with each other to complete it. **Worth 25 points.**

5. 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.**

6. Case Scavenger Hunt: When we cover laws and regulations near the end of the semester, you will sign up to find a case or article discussing the law you are assigned. You will make a post on a discussion board about the case or article you find. **Worth 25 points.**

7. Discussion Boards: We will discuss articles and cases in class as assigned in the syllabus, and we will discuss them specifically in discussion boards. You must participate in the discussion boards prior to the due date to earn points. For each discussion board, you will make one substantive post (10 pts.) and two responses (10 pts). Your total participation grade is **worth up to 100 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
- Analyze TXCPA and SEC rules for 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.

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.

WEEK/DATE	WORK TO COMPLETE	WORK DUE
1/Jan. 12	Read Syllabus/Watch Intro Video/Ethics IQ	Syllabus Quiz/Intro Discussion Board #1
2/Jan. 19	Read Chp. 1 & watch lecture; Case 1-7	Discussion Board #2
3/Jan. 26	Read Chp. 2 & watch lecture; Cases 2-2 & 2-6	Complete cognitive bias quiz
4/Feb. 2	Watch Giving Voice to Values	Tale of Two Stories reflection paper-Due 2/15
5/Feb. 9	Read Chp. 3 & watch lecture;	Discussion Board #3
6/Feb. 16	Read Parable of the Sadhu- Case 3-1	Socratic Seminar on the Parable-Discussion Bd. #4
7/Feb. 23	Read Chp. 4 & watch lecture; Cases 4-7, 4-9 & 4-10	Case Response #1; Mid-term Exam (Chps. 1-4, cases & Parable)
8/Mar. 2	Read Chp. 5 & watch lecture; Cases 5-2, 5-7 & 5-10	Case Response #2
	SPRING BREAK	
9/Mar. 16	Read Chp. 6 & watch lecture; Cases 6-2, 6-5 & 6-7	Case Response #3
10/Mar. 23	Review Stakeholder videos and information	Stakeholder Orientation Exercise- Due
11/Mar. 30	Read Chp. 7 & watch lecture; Cases 7-2, 7-4 & 7-10	Case Response #4
12/Apr. 6	Read Chp. 8 & watch lecture; Cases 8-3, 8-7 & 8-9	Case Response #5
13/Apr. 13	Review TX CPA & SEC Rules	Case Scavenger Hunt
14/Apr. 20	Movie Review	Discussion Board #5
15/Apr. 26-28		Final Exam (Chps. 5-8; cases and rules)