

Business Ethics BLAW 4340.001  
Tue 11:00-12:20/ Hybrid – COB 214

**THE UNIVERSITY OF TEXAS AT TYLER**  
**SOULES COLLEGE OF BUSINESS**  
Spring 2022

**COURSE NUMBER:** BLAW 4340.001  
**COURSE TITLE:** BUSINESS ETHICS  
**INSTRUCTOR:** TAMMY W. COWART, J.D., Associate Professor of Business Law  
**CLASS MEETING:** Tuesday 11:00-12:20/ Hybrid  
**REQUIRED TEXT:** Ferrell, Fraedrich & Ferrell, *Business Ethics: Ethical Decision Making and Cases*, 12<sup>th</sup> Ed., 2019. (ISBN-13:9781337614528) The eBook ISBN for BLAW 4340 is 9781337670340. This option will be significantly cheaper than the physical text. 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.

**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:** Mon/Wed 10:00-1:00; Tue 12:30-2:00; Thur 11:00-1:00 (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<br>& 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. Debate 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 3-4 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 15 points.**

Your group will make its presentation to the class on your assigned debate day. The entire Debate Presentation will be no more than 31 minutes including Q&A. Your group's presentation will be graded on how well you address the ethical issues and questions posed, additional issues from outside research, rebuttal, 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 debate 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, reactions to those issues, what should have been done to prevent the problem, 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 Simulation:** 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 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. 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 professional dress during presentations. (20 points)

Your group members will evaluate your efforts in preparation for the team presentation, and that evaluation will comprise nearly half of this grade. (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. (20 points)

Your total participation grade is **worth up to 60 points.**

**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:**

- 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
- Debate ethical issues using outside resources in debate 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.**

**Writing Resources for Students:**

[www.uttyler.edu/writingcenter/](http://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.

| WEEK           | PREPARE BEFORE                           | IN-CLASS/TUESDAY  | OUT OF CLASS WORK   |
|----------------|--|---|---|
| 1-<br>1/10/22  | Review Syllabus                          | Introduction; Syllabus; Course Forms; Form Groups                       | Read Chp 1 – The Importance of Business Ethics and view lecture   |
| 2-<br>1/17/22  | Read Chp. 2                              | Chp 2 – Stakeholder Relationships, Social Resp. & Corp. Governance      | Discussion board exercise: Enron video & discussion board- <b>due 1/25</b>  |
| 3-<br>1/24/22  | Review Stakeholders                      | <b>Stakeholder Simulation exercise-completed in class &amp; graded</b>  | Read Chp 3 – Emerging Business Ethics Issues & view lecture   |
| 4-<br>1/31/22  | Read Chp. 4                              | Chp 4 – The Institutionalization of Business Ethics                     | Discussion board exercise: CPA Journal article & discussion board – due 2/8   |
| 5-<br>2/7/22   | Study-Exam 1                             | <b>Exam 1 (Chps 1-4 &amp; videos)</b>                                   | Discussion board exercise: Ethically Speaking podcast & discussion board – due 2/15                                 |
| 6-<br>2/14/22  | Read Chp. 5                              | Chp 5 –Ethical Decision Making  | Discussion board: “Jack Abramoff Story” Videos & Discussion – due 2/22  |
| 7-<br>2/21/22  | Read Chp. 6                              | Chp 6 - Individual Factors: Moral Philosophies & Values                 | Discussion board: Parable of the Sadhu – due 3/1  |
| 8-<br>2/28/22  | Debate Group (Univ. Withdrawal Deadline) | Socratic Seminar for Sadhu; Group Work in Class                         | Giving Voice to Values videos & questions ( <b>Response Paper Due 4/1/22</b> ); <b>Debate Bibliography due 3/15</b> |
| 9-<br>3/7/22   | Spring Break!                            |   |   |
| 10-<br>3/14/22 | Read Chp. 7                              | Chp 7 – Organizational Factors  | Discussion board: New Belgium Brewing Co. – due 3/22  |
| 11-<br>3/21/22 | Study-Exam 2                             | <b>Exam 2 (Chps 5-7, Sadhu article, New Belgium and Abramoff story)</b> | Post Debate article to Discussion Board; Work on Paper outline; <b>Outline due 3/29</b>                             |
| 12-<br>3/28/22 | Prepare Debate Outline; Chp. 8           | Group Work in Class/ Guest Speaker                                      | Read Chp. 8 - Developing Effective Ethics Programs & view lecture   |

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|----------------|--------------|---|--|
| 13-<br>4/4/22  | Read Chp 10  | <b>Group 1 &amp; 2</b>                                      | Read Chp 10 – Globalization of Ethical Decision-Making & view lecture                  |
| 14-<br>4/11/22 | Read Chp. 11 | <b>Group 3 &amp; 4</b>                                      | Read Chp. 11– Ethical Leadership & view lecture  |
| 15-<br>4/18/22 | Read Chp. 12 | <b>Group 5; Peer Evaluations/Discussion Boards Due</b>      | Read Chp. 12 – Sustainability: Ethical Social Responsibility Dimensions & view lecture |
| 16-<br>4/26/22 |              | <b>Final Exam (Chp. 8, 10-12, presentations) 11:00-1:00</b> |  |