COURSE NUMBER: BLAW 4340.001
COURSE TITLE: BUSINESS ETHICS

INSTRUCTOR: TAMMY W. COWART, J.D., Associate Professor of Business Law

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.

CLASS MEETING: Tue/Thur 9:30-10:50 am
TEACHING METHOD: Lecture, case analysis, group presentations and class discussion.
OFFICE & PHONE NUMBER: BUS 121; 566-7217 (office)
OFFICE HOURS: Tues/Thurs 11:00 am-12:30 pm; Mon 10:00-1:00; Wed 10:00-12:00 (or by Appointment)
E-mail: tcowart@uttyler.edu
Course Information: www.blackboard.uttyler.edu
ALL GRADES, ANNOUNCEMENTS, ETC. WILL BE POSTED ON BLACKBOARD. Please check Blackboard regularly for updates and course information. Per University requirements, class information will be posted to Blackboard and/or sent to your Patriot email account through Blackboard. It is the student’s responsibility to keep up with emails and announcements.

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 6.5 hrs.
- 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. Debate/Paper 100
3. Simulation Ex. (2) 50
4. Response Paper 25
5. Participation 50
Total 525

Grades will be determined based on your total number of points earned, as follows:
A = 470-525
B = 417-469
C = 365-416
D = 312-364
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. Debate Paper/Presentation: The class will be divided into debate groups of approximately 8-10 people. Each group will be assigned to a research topic relating to business ethics. Your debate topic group will be divided into two teams (4-5 people each) assigned to research and develop arguments either for or against a particular topic. A discussion board site will be available for your team to develop arguments in support of your topic. You and your team should work together to post and share materials and develop your arguments. Dates are designated in the syllabus for debate presentations. Your group/team will present your arguments to the class on your assigned day. Along with your presentation, your group will turn in a 6-8 page paper, double-spaced and typed in 12 point font, which presents your team’s argument.

To successfully complete the paper, you must engage in extensive research to gather information. Your assessment 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. You 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.

Debate presentations will be no more than 40 minutes per group including Q&A. Your debate 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 debate in which you should be prepared to answer questions from your colleagues.

3. Ethics Simulations: Each team will complete 2 behavioral ethics simulations. During each 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. These will be completed in class, and you must be present to receive credit.

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. 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.

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 debate presentation, and that evaluation will be included in this grade. In addition, your attendance throughout the semester will be used as a component in your participation grade. Attendance will be taken from a sign-in sheet that will be
CBT 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:
1. 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

2. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:
   1. COMPUTER-BASED SKILLS:
      A. WORD PROCESSING: Preparation of debate and paper.
      B. INTERNET SEARCH SKILLS: Research of debate paper
      C. PRESENTATION SOFTWARE: Use power point to prepare presentation slides for debate
   2. COMMUNICATION SKILLS:
      A. WRITTEN
         a. REPORT ORGANIZATION: Preparation of debate paper
         b. REFERENCING: Use of proper reference in debate paper according to APA format
      B. ORAL: Class debate
   3. INTERPERSONAL SKILLS:
      A. TEAM-BASED ABILITIES: Requires inter-group cooperation to prepare for debate and complete simulations in class
   4. PROBLEM SOLVING (CRITICAL THINKING):
      A. CONCEPTUAL THINKING: Use ethical theories to determine ethical outcomes in a variety of business situations
      B. CREATIVITY AND INNOVATION: Use ethical theories and ethics cases to find alternative ways to solve ethical dilemmas
   5. ETHICAL ISSUES IN DECISION MAKING AND BEHAVIORS: Discuss ethical problems and cases regarding ethical reasoning, governance, corporate culture and ethics policies and procedures
   6. PERSONAL ACCOUNTABILITY FOR ACHIEVEMENT: Students must monitor grade progress, and all projects must be completed on time. No make-up work is allowed.
   7. COMPETENCE IN BASIC BUSINESS PRINCIPLES:
      A. COMPETENCE IN MAJOR FIELD AND GROUNDING IN OTHER MAJOR CORE AREAS: There is broad coverage of general business topics (described in more detail below), as well as some discussion of marketing issues in ethics, coverage of objectivity and independence in
B. AWARENESS OF INTERNATIONAL AS WELL AS DOMESTIC IMPLICATIONS OF BUSINESS DECISIONS: Discuss and analyze cases involving international e-commerce issues and ethical issues regarding other cultures and outsourcing.

C. UNDERSTANDING AND APPRECIATION OF STRATEGIC IMPACT OF BUSINESS DECISIONS: Analyze the consequences of a well-organized, properly prepared ethics policy and the failure to prepare a policy. Understand the importance of a stakeholder analysis on business decisions which include an ethics component.

**College of Business Statement of Ethics:** The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the College of Business & Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business & Technology at The University of Texas at Tyler will:

- Ensure honesty in all behavior, never cheating or knowingly giving false information.
- Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- Develop an environment conducive to learning.
- Encourage and support student organizations and activities.
- Protect property and personal information from theft, damage and misuse.
- Conduct yourself in a professional manner both on and off campus.

**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 or individual paper is found to include plagiarism, the project will receive a zero.**

**Students Rights and Responsibilities**

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: http://www.utttyler.edu/wellness/StudentRightsandResponsibilities.html

**Grade Replacement/Forgiveness**

If you are repeating this course for a grade replacement, you must file an intent to receive grade forgiveness with the registrar by the 12th day of class. Failure to do so will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates will receive grade forgiveness (grade replacement) for only three course repeats; graduates, for two course repeats during his/her career at UT Tyler.

**State-Mandated Course Drop Policy**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the 12th day of class (See Schedule of Classes for the specific date).
Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Registrar's Office and must be accompanied by documentation of the extenuating circumstance. Please contact the Registrar's Office if you have any questions.

Disability Services
In accordance with federal law, a student requesting accommodation must provide documentation of his/her disability to the Student Accessibility and Resources Office. If you have a disability, including a learning disability, for which you request an accommodation, please contact their office in UC 3150, or call (903) 566-7079.

Student Absence due to Religious Observance
Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

Social Security and FERPA Statement:
It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

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. 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 Blackboard by the Instructor.

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<thead>
<tr>
<th>January</th>
<th>19</th>
<th>Introduction; Syllabus</th>
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<tbody>
<tr>
<td></td>
<td>21</td>
<td>Chp 1 – The Importance of Business Ethics</td>
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<td>26</td>
<td>“The Smartest Guys in the Room” movie – Rated R</td>
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<td>28</td>
<td>Finish movie and discuss</td>
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<td>February</td>
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<td>Chp 2 – Stakeholder Relationships, Social Resp. &amp; Corp. Governance Debate Group Assignments</td>
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<td>Simulation exercise #1 (in class): Soy DRI</td>
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<td>Chp 3 – Emerging Business Ethics Issues Debate Assignment Discussion</td>
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<td>Chp 4 – The Institutionalization of Business Ethics</td>
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<td></td>
<td>16</td>
<td>Exam 1 (Chps 1-4 &amp; movie)</td>
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<td>Chp 5 – Ethical Decision Making</td>
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23 “Jack Abramoff Story” & Discussion
25 Chp 6 - Individual Factors: Moral Philosophies & Values; Parable of the Sadhu article

**March**
1 Simulation exercise #2 (in class)
3 Giving Voice to Values; Tale of Two Stories Response Paper –Due 3/15
15 Chp 7 – Organizational Factors
17 Exam 2 (Chps 5-7, article, and Abramoff story)
22 Chp 8 – Developing Effective Ethics Programs
24 Case Study – New Belgium Brewing Co.
29 Chp 10 – Globalization of Ethical Decision-Making
31 Debate Preview

**April**
5 Debate 1
7 Debate 2
12 Debate 3
14 Debate 4
19 Debate 5
21 Debate 6
26 Chp. 11 – Ethical Leadership
28 Chp. 12 – Sustainability: Ethical Social Responsibility Dimensions; Peer Evaluations

**TBD**
Final Exam (Chp. 8; 10-12, case study & debates)