Business Ethics 4340.001
Tue./Thur. 11:00 am -12:20 pm

THE UNIVERSITY OF TEXAS AT TYLER
COLLEGE OF BUSINESS & TECHNOLOGY
SPRING 2017

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 11:00-12:20
TEACHING METHOD: Lecture, case analysis, group presentations and class discussion.
OFFICE & PHONE NUMBER:  BUS 121; 566-7217 (office)
OFFICE HOURS:  Tue/Thur 10:00 am-11:00 pm & 2:00-3:00 pm; Mon/Wed 10:00-1:00 (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:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
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<tbody>
<tr>
<td>Ethical Reasoning</td>
<td>9 hrs.</td>
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<tr>
<td>Ethical Corporate Governance &amp; Culture Issues</td>
<td>9 hrs.</td>
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<tr>
<td>Ethics Policy &amp; Procedures</td>
<td>9 hrs.</td>
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<tr>
<td>Workplace Integrity &amp; Objectivity</td>
<td>4 hrs.</td>
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<tr>
<td>Social Responsibility</td>
<td>6.5 hrs.</td>
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<tr>
<td>Total</td>
<td>37.5 hrs.</td>
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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. Debate/Pres. 25
4. YellowDig 25
5. Simulation Ex. 25
6. Response Paper 25
7. Participation 50
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. Debate Paper/Presentation/YellowDig: The class will be divided into groups of approximately 4-5 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 debate presentations. To allow the rest of us to be prepared for your debate, you will each be required to post your research to YellowDig, a free social learning site. Additional details will be provided on Blackboard. To complete this assignment, you will need to pin articles to YellowDig and comment on articles pinned by others. This is worth 25 points.

Your group will present your arguments to the class on your assigned day. Debate presentations will be no more than 40 minutes for both groups 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. This is worth 25 points.

Along with your presentation, your group will turn in a 6-7 page paper, double-spaced and typed in 12 point font, which presents your group’s argument. To successfully complete the paper, you must engage in outside 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. This is worth 50 points.

3. Ethics Simulations: Each team 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. 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 circulated during class.

**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.

**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 accounting, and employer/employee issues in management.
   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.

**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**
Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

1. “Cheating” includes, but is not limited to:
   - copying from another student’s test paper;
   - using, during a test, materials not authorized by the person giving the test;
   - failure to comply with instructions given by the person administering the test;
   - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed “crib notes”. The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
   - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
   - collaborating with or seeking aid from another student during a test or other assignment without authority;
   - discussing the contents of an examination with another student who will take the examination;
   - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
   - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
   - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
   - falsifying research data, laboratory reports, and/or other academic work offered for credit;
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☐ taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
☐ misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically

i. “Plagiarism” includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit.

ii. “Collusion” includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.

iv. All written work that is submitted will be subject to review by SafeAssignTM, available on Blackboard.

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.uttler.edu/wellness/StudentRightsandResponsibilities.html

UT Tyler a Tobacco-Free University:
All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.
Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.
There are several cessation programs available to students looking to quit smoking, including counseling, quit lines, and group support. For more information on cessation programs please visit www.uttler.edu/tobacco-free.

Campus Carry
We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at http://www.uttler.edu/about/campus-carry/index.php.

Grade Replacement/Forgiveness
Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. (For Spring, the Census Date is January.) Grade Replacement Contracts are available in the Enrollment Services Center or at http://www.uttler.edu/registrar. Each semester’s Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.
Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.
The Census Date is the deadline for many forms and enrollment actions of which students need to be aware. These include:
☐ Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
☐ Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
☐ Schedule adjustments (section changes, adding a new class, dropping without a “W” grade)
☐ Being reinstated or re-enrolled in classes after being dropped for non-payment
☐ Completing the process for tuition exemptions or waivers through Financial Aid

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 census date (See Academic Calendar for the specific date).
Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

Student Accessibility and Resources
In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including non-visible disabilities such as chronic diseases, learning disabilities, head injury, PTSD or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the Student Accessibility and Resources (SAR) office and schedule an interview with the Accessibility Case Manager/ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 or call 903.566.7079. You may also send an email to cstaples@uttyler.edu

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.

UT Tyler Resources for Students
- UT Tyler Writing Center (903.565.5995), writingcenter@uttyler.edu
- UT Tyler Tutoring Center (903.565.5964), tutoring@uttyler.edu
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- UT Tyler Counseling Center (903.566.7254)

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.

January
17 Introduction; Syllabus
19 Chp 1 – The Importance of Business Ethics & Group assignments
24 “The Smartest Guys in the Room” movie – Rated R
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26 Finish movie and discuss
31 Chp 2 – Stakeholder Relationships, Social Resp. & Corp. Governance

February
2 Simulation exercise (in class)
7 Chp 3 – Emerging Business Ethics Issues; Debate Assignment Discussion
9 Chp 4 – The Institutionalization of Business Ethics
14 Exam 1 (Chps 1-4 & movie)
16 Chp 5 – Ethical Decision Making
21 “Jack Abramoff Story” Video & Discussion
23 Chp 6 - Individual Factors: Moral Philosophies & Values;
28 Parable of the Sadhu article

March
2 Giving Voice to Values videos & questions
7 Chp 7 – Organizational Factors
9 Exam 2 (Chps 5-7, Sadhu article, GVV, and Abramoff story)
21 Chp 8 – Developing Effective Ethics Programs
23 Case Study – New Belgium Brewing Co.
28 Chp 10 – Globalization of Ethical Decision-Making
30 Debate Preview; Tale of Two Stories Response Paper

April
4 Debate 1
6 Debate 2
11 Debate 3
13 Debate 4
18 Debate 5
20 Debate 6
25 Chp. 11– Ethical Leadership
27 Chp. 12 – Sustainability: Ethical Social Responsibility Dimensions; Peer Evals

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