

COURSE SYLLABUS

COURSE: ACC 215 ETHICS IN ACCOUNTING

HOURS: Lecture: 3 Lab: 0 Shop/Clinical: 0 Credits: 3

COURSE DESCRIPTION:

This course introduces students to professional codes of conduct and ethics adopted by professional associations and state licensing boards for accountants, auditors, and fraud examiners. Topics include research and discussions of selected historical and contemporary ethical cases and issues as they relate to accounting and business. Upon completion, student should be able to apply codes, interpret facts and circumstances, as they relate to accounting firms and business activities.

PREREQUISITE(S): ACC 121

COREQUISITE(S): NONE

TEXTBOOK(S) & OTHER SPECIAL REQUIREMENTS:

Brooks, Leonard J. and Paul Dunn, *Business and Professional Ethics for Directors, Executives, and Accountants, 6th Edition*. Clifton Park, NY: South-Western/Cengage, 2012. Print. ISBN# 0538478381
Readability Level: 12

STUDENT LEARNING OUTCOMES:

Upon successful completion of this course, the student will be able to:

1. Focus and practical development of the skills needed to deal with ethical issues specific to accounting.
2. Understand the appropriate values, ethical pitfalls, applicable codes of conduct and sound ethical reasons where codes do not apply.
3. Review and analyze many cases in order to document recent real-life events and bring useful insights to the student.
4. Analyze and evaluate structures, trends, ethics and reputational risk framework.
5. Discuss "Sarbanes-Oxley" Act and other governance guidelines.
6. Review, analyze, and discuss "Post-Sarbanes-Oxley" developments.
7. Review the 2004 recommendations of the AACSB Ethics Education task force report.
8. Discuss concepts such as ethics foundation, corporate culture, and organizational governance and ethics objectives, strategic review, and risk management framework.

9. Analyze and discuss cutting edge topics such as triple bottom line, director and officer liability, corporate social performance, sustainability, and workplace measures.

SYLLABUS INFORMATION:

The Student Learning Outcomes listed in this syllabus are those required actions that a student who successfully completes the course must be able to perform. The educational experience, however, is a two-way, interactive process involving both the student and the instructor. The student must play an active role in the learning process in order to be successful. Instructors will provide an Instructor's Syllabus at the first class meeting explaining how they measure each of the Student Learning Outcomes. A student who is unable to accomplish the outcomes will not receive a passing grade in the course.

The information in this BCC Syllabus may not be accurate beyond the current semester. Textbooks and other course materials are subject to change. Students should verify the textbooks at the first class meeting with their instructor prior to purchasing.

GRADING SYSTEM:

Brunswick Community College employs a system of letter grades and corresponding quality points per grade to evaluate a student's performance in meeting the stated goals and objectives for each course. The grading system is published in the BCC Catalog and Student Handbook.

ATTENDANCE POLICY:

Each student has individual responsibility for attending class regularly and for meeting course objectives. A student is expected to attend all class meetings in a course. Rules on tardiness and leaving class early are addressed in each instructor's syllabus. Instructors are required to record absences and report excessive absenteeism to the Registrar.

If a student is absent for any reason in excess of 20 percent of the class hours, he or she is in violation of the Brunswick Community College attendance policy. Unless the student officially withdraws from the course prior to the 65 percent point of the 16 week semester (or equivalent days for courses of other duration), he or she may receive a grade of "F."

Students who receive an "EXCESSIVE ABSENTEEISM NOTICE" are advised to contact their instructors immediately to review the conditions for withdrawing from the course or for continuing the course.

STUDENTS WITH DISABILITIES:

Brunswick Community College complies with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act, which require that no qualified student with a disability be excluded from participation in or be denied the benefits of any services, programs or activities on the basis of his or her disability. If a student has a disability that is covered by the Americans with

Disabilities Act and requires accommodations in the classroom and/or in extracurricular activities, the student must request the accommodations in writing and submit the request to the Disability Services Coordinator. Instructors will not provide accommodations without notification from the Disability Services Coordinator. Brunswick Community College will make every effort to provide reasonable accommodations.