

**THE UNIVERSITY OF ILLINOIS AT CHICAGO  
COLLEGE OF BUSINESS ADMINISTRATION  
DEPARTMENT OF ACCOUNTING**

**ACCOUNTING 470: THE LEGAL AND ETHICAL ENVIRONMENT OF BUSINESS  
Fall 2012**

Instructor: Associate Professor and Director of Ethics George Roe  
Office: 2314 University Hall, Telephone 312-996-3391; E-mail groe@uic.edu  
Office Hours: Tues & Thurs 12:45 -1:45 and by appointment.

**Course Description and Objectives:**

This course examines the decision making process on both the individual and organizational levels. It examines how business decisions are made taking into account moral, legal, and economic factors. Topics include corporate social responsibility, workplace rights and duties, ethics of marketing and advertising, diversity, accounting ethics as a profession, AICPA Code of Professional Conduct, ethics in auditing, managerial accounting, and tax accounting. At the end of this course, students will be able to recognize ethical issues and dilemmas and apply ethically defensible standards to resolve those issues.

**Required Readings:**

Desjardins, Joseph, An Introduction to Business Ethics, 4th Ed. McGraw Hill  
Duska, Ronald, Accounting Ethics, 2nd Ed. Wiley, 2011

It is expected that you have done the readings before we discuss them. As you read, copy out important points and questions you have onto a separate sheet of paper. You may also want to note problem passages (e.g., with a "?" or "Q.") in your text as you read. These are good points for discussion in class where we can clarify and discuss them. You should come to each class able to discuss the main issues of the assignment, and you could be asked during class to present the main points of an article or reading.

**Course Requirements and Grading:**

Lectures are an integral part of the course; students are held responsible for the contents of the lectures as well as assigned readings in the textbook. Class assignments indicate the topic and chapter to be read prior to each class session. Your grade will be based on your performance on a mid term and a final exam. Taking of both exams is a course requirement.

## **Attendance:**

Regular attendance is required except in cases of illness, emergency, or special circumstances. An absence may be excused and exams may be made up, or homework may be turned in late only if (1) the absence has been approved IN ADVANCE by the professor or (2) the absent student can document illness or emergency. Documents about absence must be brought to professor within one week of returning to class.

**Four unexcused absences** will be allowed without penalty. The penalty for more than four unexcused absences will be a reduction of ten points from your final grade for the course. Except in the case of sudden illness, or emergency, any excusable absence must be made known in advance. **Coming late to class after attendance has been taken will be counted as an absence for that class. This will be the only warning about attendance, so note this well.**

**Participation:** This course requires discussion and participation by all students. There will be ample opportunity for active participation, which I value, and the lack of which may negatively affect the students' final grade. Obviously your participation value is related to your class attendance. "Minus points" may be assessed against a student who, when called upon in class, is clearly not prepared.

As stated above, course grade will be determined by your performance on a mid term and a final exam. The final grade may be subject to adjustment for excessive absences or lack of preparation in class.

**Cell Phones/pagers:** You are to turn these devices off during class time. More so, you are not to have your device on your desk (or chair next to desk) during class time. NOTE: if a cell phone or pager goes off during class, the offending student will receive a three point reduction per occurrence in their final grade average. **You have been warned.**

## **Academic Dishonesty**

All cases of academic dishonesty will be brought before the University Judiciary Committee **and pursued to the fullest extent.** For more information download the [\*Student Disciplinary Policy\*](#), which can be found at the Office of the Vice Chancellor for Student Affairs (OVCSA) homepage ([www.uic.edu/depts/ovcsa](http://www.uic.edu/depts/ovcsa)) by following these links: [Dean of Students](#) [Our Services](#) [Student Judicial Affaris](#).

**Guidelines for Academic Integrity ([www.uic.edu/depts/ovcsa](http://www.uic.edu/depts/ovcsa); accessed 1/2/2009).** As an academic community, the University of Illinois at Chicago is committed to providing an environment in which research, learning, and scholarship can flourish and in which all endeavors are guided by academic and professional integrity. All members of the campus community -- students, staff,

faculty, and administrators -- share the responsibility of insuring that these standards are upheld so that such an environment exists. Instances of academic misconduct by students, and as defined herein, shall be handled pursuant to the Student Disciplinary Policy.

Academic dishonesty includes, *but is not limited to*:

**Cheating.** Either intentionally using or attempting to use unauthorized materials, information, people, or study aids in any academic exercise, or extending to or receiving any kind of unauthorized assistance on any examination or assignment to, or, from another person.

**Fabrication.** Knowing or unauthorized falsification, reproduction, lack of attribution, or invention of any information or citation in an academic exercise.

**Facilitating Academic Dishonesty/Plagiarism.** Intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise.

**Bribes, Favors, Threats.** Bribing or attempting to bribe, promising favors to or making threats against, any person, with the intention of affecting a record of a grade, grade, or evaluation of academic performance. Any conspiracy with another person who then takes or attempts to take action on behalf or at the direction of the student.

**Examination by Proxy.** Taking or attempting to take an exam for someone else other than the student is a violation by both the student enrolled in the course and the proxy or substitute.

**Grade Tampering.** Any unauthorized attempt to change, actual change of, or alteration of grades or any tampering with grades.

**Non-Original Works.** Submission or attempt to submit any written work authored, in whole or part, by someone other than the student.

**Actual exam dates will be announced in class when the dates are available.**

**Course materials and notices will be posted on Blackboard.**

## CLASS ASSIGNMENTS

The following session assignments for the corresponding topics are tentative, and not cut in stone. If additional time is needed or desirable for a given subject matter, such time will be so allocated.

Text: Introduction to Business Ethics - Desjardins

Session 1	Introduction to Course
Session 2	Chapter 1 Why Study Ethics
Session 3	Critical Thinking Skills
Session 4	Critical Thinking Skills Cont'd
Session 5	Chapter 2 Ethical Theory and Business
Session 6	Chapter 2 Ethical Theory and Business Cont'd
Session 7	Chapter 3 Corporate Social Responsibility
Session 8	Chapter 3 Corporate Social Responsibility Cont'd
Session 9	Chapter 4 Corporate Culture, Governance, Ethical Leadership
Session 10	Chapter 4 Corp Culture, Governance, Ethical Leadership Cont'd
Session 11	Chapter 6 Moral Rights in the Workplace
Session 12	Chapter 6 Moral Rights in the Workplace Cont'd
Session 13	Chapter 7 Employee Responsibilities
Session 14	Chapter 7 Employee Responsibilities Cont'd
Session 15	Chapter 8 Marketing Ethics: Product Safety and Pricing
Session 16	Chapter 8 Marketing Ethics: Product Safety and Pricing Cont'd
Session 17	MID TERM EXAM
Session 18	Chapter 9 Marketing Ethics: Advertising
Session 19	Chapter 11 Diversity and Discrimination
Session 20	Chapter 12 International Business and Globalization

Accounting Ethics - Duska

Session 21	Chapter 1 Nature of Accounting
Session 22	Chapter 1 Nature of Accounting Cont'd
Session 23	Chapters 4-5 Accounting as a Profession, Rules of Code of Conduct
Session 24	Chapter 5 Rules of Code of Conduct Cont'd
Session 25	Chapter 7 The Auditing Function
Session 26	Chapter 8 Ethics of Managerial Accounting
Session 27	Chapter 9 Ethics of Tax Accounting
Session 28	Chapter 10 Ethics Applied to the Accounting Firm
Session 29	Lecture Reasons for Unethical behavior
Session 30	Review If Time Allows