

Professional Ethics & Responsibilities 22-410-598/889

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Learning Objectives: This course is about doing the right thing while practicing professional accounting. One part of doing the right thing is knowing what you are expected to do in various situations. Another part of doing the right thing involves persuasion when professionals disagree. The hardest part of doing the right thing is recognizing and avoiding ethical hazards with conflicting expectations. Accountants have special obligations beyond those of other business practitioners so this course develops the ethical analysis beyond philosophy ethics courses and beyond business ethics courses.

Prerequisites Courses and Content: Because The College has no common required course in ethical reasoning nor in business ethics (except for the Honors-Plus Students) this course will develop Ethical Reasoning and Ethical Persuasion as well the particular Ethical Expectations of the Professions and of the Accounting Profession in the United States this century.

This course is the capstone of the undergraduate Integral Concentration in Accounting, and students seeking that concentration must take this course AFTER their other Integral courses. Other students should discuss when to enroll with the Instructor and/or their academic program advisor.

This course emphasizes critical thinking beyond memorizing vocabulary, facts, skills or procedures. There are three main types of learning this term and different methods are appropriate to each:

1) Ethical Decision Analysis - being able to express reasoning for which alternatives are more or less ethical and for which arguments will be persuasive to other professional accountants, other business colleagues and to society as well. We will learn about corporate ethical decision making by reading, by thinking, by writing and through oral argument using logic and evidence rather than authority, intuition, or stubbornness.

2) Expectation Awareness - being able to recognize the names and meanings of the society's and the profession's expectations for those authorized to practice the profession of accounting. We will rely heavily on independent reading to become familiar with what ought to be done and especially what might be difficult to do.

3) Rehearsal - being able to recognize, avoid, and react to ethical decision situations is improved most effectively by experience. Since we cannot (or would not) actually place ourselves in ethical peril during this term we will rely on case situations where students attempt to identify with characters and react to the situation as if it were their own experience.

Teaching Philosophy: Some instructors and students view teaching as delivery and capture of stuff called knowledge. Dr. Wood views college instruction as guided development of skills and abilities. As such the course is

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built around assignments rather than around facts and procedures. Each assignment is a workout designed to develop student abilities to overcome obstacles and to provide assessment. Mistakes are expected. We learn from mistakes but of course learning and mistakes are less costly on earlier assignments as they are less costly in class than on the job. Since assignments are for learning there will be assignments you have not been shown exactly how to do. Interpreting instructions is also part of what makes professional accountants so valuable per hour. When instructions are clear, do follow them exactly and when unclear use judgment, reasoning and initiative.

Learning Style: To succeed in professional accounting one must excel at independent and collaborative learning. Some students have already been trained in dependent and competitive learning styles and will find self-responsibility and group work particularly frustrating. Your teacher is very committed to developing your ability to manage your own learning and developing your ability to work successfully in teams. I want to make myself redundant and unnecessary at the end of our ten weeks together.

Helping individuals develop these independent learning and collaborative learning abilities calls for a balance between delegation and facilitation. My main role will be designing assignments and providing feedback and support as they are completed. For each assignment, differences in preparation create differences in your ability to succeed without teammate or professor facilitation. This means some of you will need extra group or individual help in my office; do not hesitate to make this time.

ALFF: Active Learning Frequent Feedback is a coordinated set of teaching methods based on the premise that Involvement increases depth and quality of learning and increases retention of learning. Instead of a few graded assignments, each done once, the ALFF systems has "lots of little stuff" so students will receive "coaching" feedback and can use it to improve on subsequent assignments. ALFF Strategy has three parts: Tailored Teaching, Writing-to-Learn and Collaborative Learning. The ALFF method increases retention through repetition and should also develop better learning habits of regular, disciplined study instead of the "cram-and forget" pattern of infrequent high weight exams.

1) Tailored Teaching: Tailored Teaching is adjustment of Instructor Input according to need. The Instructor must know which material needs which Methods for which students. You must read the assigned readings on time and you must identify which content areas you want the most extra help with. Tailored Teaching means each individual and each group and the whole class get what is needed from the instructor and from other sources.

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2) Writing-to-Learn: Writing-to-Learn is the use of self-communication and multiple drafts to develop one's own understanding. Key features of writing to learn are that one must think to write and one must read one's own written words and re-think what was written about. Some writing will be done only for its learning value but written work will also be evaluated and graded. By doing lots of writing we will be doing lots of thinking and we will learn to communicate more and clearly and effectively. Writing by hand and by word processor will be practiced and while grammar, spelling, and neatness of handwriting are less important than thinking, presentable writing reveals that one can communicate and cares to do so.

3) Collaborative Learning: Collaborative Learning it relies on students helping each other learn. The help comes primarily in providing feedback as students let each other hear and react to early attempts at learning. Collaboration is how businesses succeed and how scholars develop ideas; it is a process, which takes time and is work. Collaboration requires and develops communication skills to make one's ideas clearly understood and to offer clear reactions to peers.

Groups do take longer than working individually. I would not require group work if it were not more effective. Education research confirms that collaborative learning is so effective, partly because it provides immediate feedback in team reactions and calls for higher levels of support for choices in convincing teammates. . I cannot tell you how to cooperate, but I will help you adjust as you attempt and struggle at working together.

Assignment Types and Grading Weights:

1/3 Individual Quizzes and Homework for 100 points

1/3 Team Quizzes and Homework for 100 points

1/3 Comprehensive Multiple Choice Exam for 100 points

Combined: A>270, B+>260, B>250, B->240, C+>230, C>220, C->210, D+>200, D>190, & D->180.

Individual Quizzes: Individual Quizzes will be reading based essays. If you have read the assignment the quiz will be your reward for being there and being prepared. I will score on content and writing performance as will be done on CPA Type Exams (and in most business situations) but I'm a lot more forgiving on live in class writing than homework. You must write in prose, using grammar and complete sentences and of course legibility is the minimum requirement.

Individual Quizzes are intended to test how well you have read the chapter before arriving in class. To allow suspense about which of the possible

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questions is this week's quiz, you may be allowed to look at the question wording in your textbook during the quiz. **Paging around to read the book or look for answers is cheating.** A Student who would stoop to cheat his classmates does NOT deserve to graduate with an Accounting degree or enter the Accounting Profession.

Just before an individual quiz, groups of students may be asked to identify the one **Barabbas** question they do not want to be asked. The pardoned question will later be answered for that group in writing or for the whole class as a **Request Lecture**. The purpose of this exercise is to discuss the possible questions before the quiz and to help sort reading into that content learned well by just reading it from content which requires Professor explanation to a small group or to the whole class.

Student groups may be asked to compose an essay question for the quiz. These questions are intended to show off preparation and comprehension. Seeing the other teams suggested questions should help you prepare for the quiz and help you discover what other students thought was important and memorable about the assigned readings. Good questions will display understanding of the most important themes of the assigned reading and writing a good question increases the chance you'll have selected your own quiz question. Nominating pointless fill in the blank memory questions wastes your time and assures your question won't be selected for the quiz itself.

In parallel with frequent feedback to students on homework and quizzes, the students will be required to provide feedback to the teacher on **Minute Papers** which will be rewarded as individual quizzes. The minute paper helps the Professor know what you think was learned and what you don't think was learned. It is the first thing read after class and the guide as to what to do in the next class session.

Individual Homework: Individual Homework will be one typed page essays on topics and questions assigned the week before. Individual essays should encourage every student to be creative and analytical in thought. They should provide feedback on comprehending instructions on expressing ideas in writing, and will force thinking. These are assignments to develop more than memory. The main skill of professional ethics is reasoning, using the vocabulary and argument style of ethical persuasion. Whenever possible include reasons for your opinions and label the reasons with our ethical argument vocabulary of rights/respect, fairness/justice and beneficial/consequences.

The **page limit** is for fairness and should inspire editing before printing. It also saves paper and staples. Obviously one does not have to FILL the page but if your answer requires more than one page, it can be improved. Remember

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that editing is more than running a spell checker; the spellchecker doesn't know what you mean to say and the wrong word can be correctly spelled. I will circle spelling and grammar errors, and expect improvement in expression as the term progresses.

Essays must have **names only on the back** so the grader can read and sort the paper before knowing who wrote it. Do not cheat me of my opportunity to be fair. Names are also on the back to allow some privacy in returning papers. It should be possible to find and pick out one's own work without looking at comments or scores on anyone else's papers. Please be polite and remember there are lots of assignments so peeking at anyone's paper should be no cause for sympathy or glee.

Homework is typed because then it is exactly clear what was done BEFORE arriving in class and what was added during class discussion, which almost always precedes collecting papers. Typed papers are also easier to read and easier to read without guessing the author from handwriting. Since **being in class with your paper is required**, early or late home works are not graded.

Individual Essays will be **sorted by content and by writing clarity**. Do your best to make your thoughts clear with standard grammar and spelling. Whenever possible use paragraphs and sentences to separate and emphasize the outline of your different ideas, examples and reasons. If you do not write/spell like a professional I will sort your paper as if you do not care. Continue to ignore conventions of our language and professionals will sort your work as if you do not know better. It is all right to make your essay fun to read.

Essays will be **sorted by reasoning, evidence, and expression**. If you agree with me exactly but do not explain why, you will get low scores. Part of each assignment is to develop your self-awareness. By explaining why you hold your opinions, you will come to know yourself and will prepare to more quickly understand other people. It is fine to be different in beliefs but not acceptable to be unable to understand or express differences. These assignments are opportunities chances to be original and creative and demonstrate that you quickly and clearly understand directions. Make sure you do understand directions and that your paper says what you mean to say. Discuss it with your classmates or other colleagues but of course write your own paper.

Individual Grades and Curve: Individual quizzes and home works will usually be scored competitively on a scale from 9, 8, 7, 6, 5 & zero. The total number of points possible is large and varies from term to term. Individual quiz and homework totals are "curved" into a percent score in comparison to the top student in the class. The **class hero** will have 100% and your percent will be based on your total divided by his or hers.

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Team Homework: Team Homework will be problems assigned the week before. Team members participating will receive equal credit. Team homework is to be done together so that team members help each other learn. Playing **spin the bottle** or **taking turns** is forbidden and stupid. Likewise **divide and conquer** is almost never acceptable. Team problems are assigned to teams specifically because group discussion and shared interaction is an essential part of the learning experience.

Preparing **one typed solution** will require coordination outside of class. In order to collaborate team members will have to prepare before the last minute and to be responsible in communication and at keeping commitments. The team will have to complete its work in time to have it typed and proof read.

Research has demonstrated that teams do not have to physically meet outside of class, if members use email or chat-room communication diligently. One purpose of team homework is to force thinking about course content between class meetings and some assignments will require individual effort preceding the group collaboration.

Team Quizzes: Team Quizzes will generally consist of objective questions such as fill in the blank, or matching and are open book, open note but one answer for the team. Most team quizzes are designed as learning exercises and are only graded to bribe a full and fair effort. Team Quizzes are exercises in persuasion and opportunities to help each other learn and to individually assess progress. Failing to participate cheats the team members and especially the absent individual. Team members should not persuade each other on bases of authority, power, or even voting. Persuade using logic and evidence. These problems are made valuable specifically by the debate required to achieve consensus.

Team Grades and Curve: Most team assignments will be scored competitively on a scale from 9, 8, 7, 6, 5, and zero. The total possible points will be large and unknown until the term ends. Team scores will be curved in comparison to the team with the highest total quiz and homework points at term end. Members of that team will have 100% for their team scores and members of other teams will have their percent calculated from their team's total divided by the top team's total.

Write-Your-Own-Final Exam: The Multiple Choice Comprehensive Exam is composed of at least half student submitted questions. Each student will submit at least one question per week (from that week's material) on a 4 x 6 Card. Writing questions is a learning activity and submitting extra questions is encouraged. The best questions will be selected for the exam and if the class

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members write enough good questions, the teacher will be saved the effort of writing or finding the other half of the exam.

Students are writing Multiple Choice Exam Questions to learn how to excel at taking the Multiple Choice Exams so common in certification examination AND to recognize and describe what they have learned as soon as they learn it. Writing questions and practicing on other student's questions should reasonably assure success on the Multiple Choice Exam. The exam is only available at the University scheduled time.

Makeups & Excuses: Early, Late, or Substitute Homework and/or Quizzes are not accepted. For most home works bringing it to class with you is the only way to fully participate in class and sending your work early or late would not replace that in class use of the assignment. It is very hard to create a replacement assignment that is fair to other class members and it is difficult enough to keep up without working double time to get ahead or to catch back up.

If you miss any assignment, **Type up** a “**borderline letter**” to be read at quarter grade assignment time only if you are on the edge between two term grades. The letter would describe the score you would have received and include any pitiful reasons life interfered with your receiving that score. With the plus-minus grades, many students are near a term grade borderline, but even a stack borderline letters won't move you across multiple grades.

Peer Evaluations: Teams or individual members may be asked to meet with the instructor and/or discuss grade adjustments to Team Homework and Quiz scores. Hopefully problems will be reported and corrected while the best solutions are still available.

Your Team score may be discounted based on what your peers say on peer evaluations OR anything else your professor has found out about your teamwork through any other means. **Lying to “cover” for someone not doing a fair share is dishonest and may be considered in your own grade.** Teamwork discounts will be stated as a **percent of a fair share** and thus your team grade will be the product of the team's success and your teamwork score, from 100% down to 0%.

Messages: Feel free to call me anytime at school (or any reasonable hour at home). I rarely return phone messages, **so if you need a reply use email.**

Academic Integrity: There are careers in which one's reputation for honesty and fairness are secondary. The Accounting Profession is integrity more than expertise based. Even the smallest deceit suggests the worst. Please do NOT

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“push the envelope” over anything as minor as grades. As an Accountant you get only one slip-up: save it for a big temptation, the last day of your career.

Special Needs: The University Faculty is deeply committed to reasonable accommodation of disabilities. The key to successful accommodation of disabilities is identification and preparation. Please take advantage of University Disability Services Office Services, especially for learning disabilities, which might call for accommodations any other student might question.

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Accounting 598 = Professional Ethics
Fill-in assignment schedule
2009 FALL @ MW @ 10 AM @ 216 Lindner

Week of...	Reading Quizzes, on Mondays	Individual Homework Bring on Wednesdays	Team Homework Deliver next Monday
September 28 th	Syllabus Handout Quiz Handout Readings Quiz	IHW= Virtue Improvement Project Proposal	THW= Ethics Egg Hunt
October 2 nd	B&D-1 Quiz RW-1&2 Quiz Video Quiz	IHW= one page essay case=	THW= 9MC & movie
October 9 th	B&D-2 Quiz RW-3&4 Quiz Video Quiz	IHW=one page essay case=	THW= 9MC & movie
October 16 th	B&D-3 Quiz RW-5&6 Quiz Video Quiz	IHW=one page essay case=	THW= 9MC & movie
October 23 rd	B&D-4 Quiz RW-7&8 Quiz Video Quiz	IHW=one page essay case=	THW= 9MC & movie
October 30 th	B&D-5 Quiz RW-9&10 Video Quiz	IHW=one page essay case=	THW= 9MC & movie
November 7 th	B&D-6 Quiz RW-11&12 Quiz Video Quiz	IHW=one page essay case=	THW= 9MC & movie
November 14 th	B&D-7 Quiz RW-13&14 Quiz Video Quiz	IHW=one page essay case=	THW= 9MC & movie
November 21 st	B&D-8 Quiz RW-15&16 Video Quiz	IHW=one page essay case=	THW= 9MC & movie
November 28 th	RW-17&18 Quiz Video Quiz	Peer evaluations & Course evaluations MC Review Game	Team Q/HW totals & curve Individual Q/HW totals & curve
Comprehensive Final Examination = Wednesday, December 9 th @ 08:00 AM = 100 MC questions			

Brooks & Dunn, Business & Professional Ethics (978-0-324-59455-3)

AND

Robert Wright, The Moral Animal, (978-0-679-76399-6)