Course Description: This course is an introduction to professional ethics in the accounting and business environments. It will address the minefields of ethical conflicts in meeting responsibilities under the CPA professions' codes of conduct. It will incorporate a blend of ethical reasoning, components of behavioral ethics, and the principles of ethical conduct that embody the values of the accounting profession.

Course Prerequisites: ACCT 2301 (or equivalent)

CPA Candidates: Mountain View College has been designated by the Texas State Board of Public Accounting (TSBPA) as a Texas Community College that may offer “Qualifying Education Credit for CPA Examination”. This course has been approved by the TSBPA to satisfy the 3 semester hour ethics course requirement, that must be completed as part of the eligibility requirements to sit for the CPA Exam in the State of Texas, **IF YOU HAVE EARNED A BACHELOR’S DEGREE BEFORE TAKING THE COURSE.** This course does NOT count as an upper division accounting course.

Textbook
Title: Business & Professional Ethics for Directors, Executives & Accountants
Edition: 8th
Author(s): Brooks & Dunn
Publisher: Cengage
ISBN: 9781305971455 (paperback)

Blackboard/eCampus: Access to blackboard is required for this course and will include syllabus, course announcements, supplemental course materials, grades, quizzes and case studies.

Student Learning Objectives

- Have a knowledge of the various applicable Codes of Professional Responsibility for accountants in their chosen field and practicing area(s)
Demonstrate a knowledge of the impact of an accountant's ethical behavior on the economy and financial markets

Exhibit an ability to assess ethical issues within factual situations, examine the potential impact of their ethical decisions to the results of the particular circumstances

Effectively and professionally communicate, both orally and in writing, the results of their ethical assessments

Exhibit professional attitude, attire and behavior in business ethics situations presented through case studies

Evaluation Procedures:

(20%) Quizzes: 80 points (8 @ 10 points each)
(35%) Ethics Cases: 140 points (4 @ 35 points each)
(35%) Ethics Movie Assignments: 140 points (4 @ 35 points each)
(10%) Attendance: 40 points

(100%) Total: 400 points

A = 360 - 400 points
B = 320 - 359 points
C = 280 - 319 points
D = 240 - 279 points
F = 0 - 239 points

Quizzes: The quizzes will be completed through blackboard. There is a time limit for each quiz so it is important to thoroughly read each chapter before taking that chapter’s quiz. If you are not satisfied with your grade on a quiz you may take it again and only the highest grade will count.

Ethics Cases: Written analysis of ethics cases will be submitted through blackboard. Spelling, grammar and punctuation will affect grades as will the overall content and completeness of submitted answers. See Blackboard for more info.

Ethics Movie Assignments: Written analysis of ethics movies will be submitted through blackboard. Spelling, grammar and punctuation will affect grades as will the overall content and completeness of submitted answers. See Blackboard for more info.

Attendance: Regular class attendance is required and absences will negatively impact a student’s final grade. It is NOT necessary to notify the instructor if you cannot or did not attend a specific class. See blackboard for class schedule.

MVC Institutional Policies: http://www.mountainviewcollege.edu/syllabipolicies

The instructor reserves the right to amend this syllabus as necessary.