

SYLLABUS
LEB 380.1 – ETHICS - SPRING 2007
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1. Course Objectives

This course will examine the appropriate roles of business in society, the roles of government in encouraging/requiring ethical behavior, and the ethical responsibilities of employees at work and citizens in their private lives.

A significant part of the course will focus on the professional ethical requirements of CPAs. We will examine requirements of the AICPA's Code of Professional Conduct, the SEC, the Department of Labor, the common law, and other relevant laws, principles, and rules.

2. Typical class meetings

First half of each class: Except for one or two introductory lectures, about half of each meeting will consist of interactive discussions on general ethical topics. Ethics is not a topic that can be easily taught in a "lecture-only" format. It is usually best covered by an exchange of viewpoints.

Second half of each class: For the other half of most meetings, I will lecture on the professional ethical requirements of accountants.

3. Grade Distribution and Grade Components

I will give a final grade distribution as listed below:

A 25%
A- 25%
B+ 25%
B 15-20%
<B 5-10%*

*If your average is 1-5 points below the lowest B, your grade will be a B-. 6-10 points below the lowest B will be a C+, 11-15 points below a C, etc.

The components of the final grade will be as follows:

Exam 1: 20%
Exam 2: 20%
Attendance/Class Participation: 20%
Journal: 40%

4. Details on Grade Components

Exam 1: Tuesday, March 6, in class. This will be a multiple-choice exam with a one hour time limit. The questions will primarily be related to the accountant-specific lectures. There will also be a few questions on general ethics.

Exam 2: Tuesday, May 1, in class. This will be another multiple-choice exam with a one hour time limit. The questions will again primarily be related to the accountant-specific lectures. There will again be some, but far less than a majority of, questions on general ethics. This exam is not cumulative.

Attendance and class participation: Your “baseline” score in this category will be 75. It can be adjusted up or down in the following ways:

- a. If you miss more than a few classes, and do not have a good reason for doing so, I will subtract points.
- b. If you participate regularly in class discussions, I will add points.

Journal: About once per week, I will distribute a handout at the end of class with an ethical dilemma for you to analyze. There will be a total of about 12 questions during the semester, and three of the journal entries will be collaborative efforts done during class time. Your responses will be due on **May 3** - the last day of class.

My expectations for “A” journals will be as follows:

- a. Length. I will be looking for an average of at least one page (handwritten or typed, double spaced with normal margins) per question. You may write more if you wish. So, you may mix long and short responses, but I’ll want a minimum total of one page per question.
- b. Content. I will be looking for your well-reasoned opinion, and not for any particular answer. Developed and thoughtful responses that are dense with reasoning based on the assigned readings and class discussions will score well.

5. Textbook and reading assignments

Text: Ethical Theory and Business (7th edition), Tom Beauchamp and Normal Bowie

At the end of most lectures, there will be a reading assignment that will be covered in the next class and which is "fair game" for the exams. Many assignments will come from the text, and there will also be Internet assignments and/or in-class handouts from time to time.

6. Tape recorders and laptops

Unless you have a particular need and have discussed it with me ahead of time, please do not bring tape recorders to class.

I have no problem with students using laptops to take notes; I have a large problem with students using laptops to play on the Internet during class. You may use a laptop in class, so long as you first tell me in person (after class or during office hours), “I agree to use my laptop only for note-taking”.