

Accounting Ethics Distance Learning Course, Acct 74 Gough

Acct 074-01

Telephone: 408 864 8622

email: goughmichael@fhda.edu

Office hours Mon-Thurs 10:10AM -11AM in office and online

Fall, 2017

A few early hints to get you started:

1. Print out the syllabus and make note of the important dates:
2. Access the Canvas website right away and complete the orientation before Friday of the first week - this is important because *if you do not complete the orientation, you will be dropped* - you do not need a book to complete the orientation.

Canvas opens on the first day of the term.

3. Homework – done in Canvas

Midterm - done in Canvas

Final Exam – Project/case – submitted online

Text: Business & Professional Ethics for Directors, Executives & Accountants, 8th Edition Cengage Publisher

Leonard J. Brooks; Paul Dunn

ISBN-10: 1-305-97145-0

ISBN-13: 978-1-305-97145-5

Besides purchasing from the bookstore, students can purchase eBook access or rent a physical copy through CengageBrain.

<https://www.cengagebrain.com/shop/ProductDisplay?langId=-1&storeId=10151&catalogId=10057&productId=142890>

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Course Description:

Study of professional ethics for accounting from a business perspective in context of financial statement fraud and similar business fraud. Topics include nature of accounting, ethical behavior in accounting, regulatory licensing, ethical theory, rules of the code of conduct, ethics of tax accounting and ethics of the auditing function.

Strategic Learning Outcomes for this class:

Demonstrate competency in identifying, assessing and interpreting ethical issues in accounting and explain the costs and risks of unethical practices in business from the point of view of all relevant stakeholders

Course Objectives:

- A. Explain and discuss the history and function of accounting ethics
- B. Explain and apply the concepts of integrity and objectivity in the preparation of and auditing of financial statements
- C. Identify and assess professionalism and professional due care in an accounting engagement
- D. Identify and assess ethical issues in tax reporting, compliance and preparation
- E. Explain the underlying theory of GAAP and apply the principles to specific financial reporting issues

Schedule

Date	Chapter	Assignment	Due Date
9/25/2017	1	Orientation	9/29/2017
		Disc #1	10/6/2017
10/2/2017	2	Disc #2	10/13/2017
10/9/2017	3	Disc #3	10/20/2017
10/16/2017	4		
10/23/2017	Ch 1-4	Midterm Exam*	10/27/2017
10/30/2017	5	Disc #4	11/3/17
11/6/2017	6	Disc #5	11/10/17
11/13/2017	7	Disc #6	11/17/17
11/20/2017	8	Disc #7	11/24/17
11/27/2017		Final Project Assigned	
12/4/2017		Review/Recap/Disc	12/8/17
12/11/2017		Project Due	12/11/2017

**Note: Midterm will be open for 10 hours on 10/27 from 1PM to 11PM and must be taken during that period – online in Canvas – you will have two hours to complete and you must begin the exam before 9PM to insure you have the full two hours*

Final Grades:

Final Grades are assigned as follows:

Requirement: Possible Points:

1 midterm @ 100 points each....100

*Web Discussions, Homework.....150

Final Project150

Total possible points.....380 (approximate)

*Approximate – (Orientation is 10 points, Eight discussions of 20 each – one Discussion is dropped)

Percentage Possible

Final Letter Grade Assigned:

90 - 100 % A

80 - 89 % B

70 - 79 % C

60 - 69 % D

Below 60 % F

In registering for this course there are certain requirements that must be met in order to complete it successfully.

First, by completing the orientation you pledge that all work done in the course is your own.

Second, you understand that all work must be submitted on time or early in Catalyst, Cengage or by e-mail as required by the course.

Third, you recognize and fully accept that the midterm must be taken as scheduled, online, and if you miss the midterm you will likely need to withdraw from the course to avoid a failing grade.

Cheating and plagiarism will not be tolerated in the course and will result in the sanctions policy indicated by the Foothill-DeAnza District – failing grade on the assignment and you will be reported to DeAnza administration.

Note to students with disabilities: If you have a disability-related need for reasonable academic accommodations or services in this course, provide (name of Instructor) with a Test Accommodation Verification Form (also known as a TAV form) from Disability Support Services (DSS) or the Educational Diagnostic Center (EDC). Students are expected to give five days notice of the need for accommodations. Students with disabilities can obtain a TAV form from their DSS counselor (864-8753 DSS main number) or EDC advisor (864-8839 EDC main number)

Agreement:

In registering for this course there are certain requirements that must be met in order to complete it successfully.

First, by completing the orientation you pledge that all work done in the course is your own.

Second, you understand that all work must be submitted on time or early in Canvas or any other required method.

Third, you recognize and fully accept that the midterm must be taken as scheduled, online, and if you miss the midterm you will likely need to withdraw from the course to avoid a failing grade.

Fourth, you recognize and fully accept, that the final project must be submitted on time (or early)

Fifth, you recognize and accept that in enrolling in the class that all matters of registration, course attendance and required dates for withdrawal must be followed in accordance with DeAnza policy and enrollment and enrollment management is your responsibility.

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