

University of Southern California
Syllabus Spring 2021
ACCT 430: Accounting Ethics

Faculty: Greg Kling and James (Jim) Leonetti
Office location: Virtual (links will be posted in Blackboard)
Office Hours: Professor Kling: Monday & Wednesday 11:00 am – 2:00 pm by appointment
Professor Leonetti: Tuesday & Thursday 11:00 am – 1:45 pm, 4:15 pm – 6:00 pm and by appointment
Email: Professor James Leonetti Leonetti@marshall.usc.edu
Professor Greg Kling gkling@marshall.usc.edu
Units 4.0
Session Dates January 15, 2021 through May 12, 2021

Class Sections for ACCT 430

<u>Section</u>	<u>Meeting Days</u>	<u>Scheduled Class Meeting Time</u>	<u>Professor</u>	<u>Room</u>
14143R	Tuesday & Thursday	10:00 – 11:50 am CA time	Greg Kling	Virtual
14144R	Tuesday & Thursday	12:00 – 1:50 pm CA time	Greg Kling	Virtual
14145D	Tuesday & Thursday	2:00 – 3:50 pm CA time	Jim Leonetti	Virtual

The class will **not** meet on Fridays this semester.

Students are required to attend the scheduled meeting time (i.e., the synchronous class session) for the class section for which they are registered. Students residing in locations where the synchronous class session falls outside the window of 7:00 am to 10:00 pm in the student’s local time zone will have the option to learn asynchronously. Students who wish to learn asynchronously must contact their professor as soon as possible, but not later than January 15, 2021, to discuss further.

All students will have one joint Blackboard course room (14147R) in which they will access course materials, assignments, etc.

Course Description

This course provides the knowledge that accountants need to identify potential ethical issues and the tools to help respond to them. Students will have opportunities, individually and within a team structure, to demonstrate their knowledge of course materials.

Students will be introduced to several major theoretical ethical reasoning models and given the opportunity to practice applying ethical issues against those models. Students will learn how to access, utilize and research various professional ethical codes of conduct. Students will apply the ethical principles included in the Codes of Professional Conduct disseminated by the major accounting organizations, such as the AICPA and the Internal Revenue Service. A range of ethics-related issues will be presented, including the causes of ethical violations, awareness of perceptions and fast thinking, corporate frauds, whistle blowing, and the operation of company compliance and ethics programs. Ethical issues are illustrated in many of the major areas of accounting, including financial accounting and reporting, management accounting, audit, taxation, accounting information systems, forensic accounting and accounting-related consulting. This course will also provide strategies to effectively communicate when you believe something unethical is taking place.

Course Activities

The course will utilize a variety of different structures and activities:

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- The Course Calendar, **Exhibit A**, details assignments, examinations, quizzes and other activities.
- Virtual class sessions will involve professor lectures, one-on-one interactions, team activities and examinations.
- All virtual class sessions will be held via Zoom, recorded and posted on Blackboard.
- The professors reserve the right to alter the Course Calendar and class sessions. Students will be given appropriate notice for any change to the Course Calendar or class sessions.
- Team assignments are detailed in **Exhibit B**.
- Quizzes are to be taken on Blackboard as outlined in **Exhibit C**.

Course Objectives

Upon successful completion of this course, students will be able to:

1. Contrast and compare the concepts of Ethics, Morals, Value and Beliefs.
2. Explain the major theoretical ethical reasoning models.
3. Summarize the ethical principles included in the Codes of Professional Conduct disseminated by the major regulatory organizations, such as the AICPA and the Internal Revenue Service.
4. Describe why ethics is an integral part of financial accounting and reporting.
5. Determine the motivations for ethical violations and frauds.
6. Identify ethical issues that might be faced and how to respond effectively to them.
7. Analyze the inspiration, risk, benefits and possible outcomes of whistle blowing.

Required Textbooks and Materials

A. Textbooks

- a. Gordon Klein (2016). *Ethics in Accounting - A Decision Making Approach*.
This book is available as a no cost eBook through the USC Libraries. The link for the book is <https://ebookcentral.proquest.com/lib/socal/detail.action?docID=4845227>. You may be required to sign into your USC account before book access is permitted.
- b. Justin M. Paperny (2010). *Ethics in Motion*.
This book can be purchased at a reduced price for either the printed book (\$16.00) or electronic version (\$12.00) using the following link: <http://etikallc.com/books/>.
- c. M.C. Gentile (2010). *Giving Voice to Values: How to Speak Your Mind When You Know What's Right*.
This book is available as a no cost eBook through the USC Libraries. The link for the book is: <https://ebookcentral.proquest.com/lib/socal/reader.action?docID=3420959>. You may be required to sign into your USC account before book access is permitted.

B. Blackboard: Students are required to be able to access and use Blackboard.

C. Course materials: Course materials will be posted in Blackboard. Note that materials posted in Blackboard, whether or not discussed in the synchronous class, may be tested on any assessment.

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Technology Requirements

Both recorded online lectures and links to live Zoom class meetings will be provided in Blackboard. Therefore, you must have access to the Internet to view/hear lectures. No special software is required.

The lecture presentations, links to articles, assignments, quizzes, and rubrics are located on Blackboard. To participate in learning activities and complete assignments, you will need:

- Access to a working computer that has a current operating system with updates installed, plus speakers or headphones to hear lecture presentations.
- Reliable Internet access and a USC email account.
- A current Internet browser that is compatible with Blackboard (Google Chrome is the recommended browser for Blackboard).
- A working video camera with speakers and microphone for use on Zoom.
- Microsoft Word as your word processing program.
- Microsoft Excel as your data analysis program.
- Reliable data storage for your work, such as a USB drive or Office365 OneDrive cloud storage.

If your computer does not have Microsoft Word or Excel, the Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365 log into your student (University) email through a web browser, choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

It is strongly suggested that, during Zoom class sessions, students have a professional virtual background. If your computer does not permit this, consider moving your computer to an area where you will have a wall or screen directly behind you. Other options are purchasing any standing screen or a frame and hanging green screen fabric. The professor may elect to prohibit any or all virtual backgrounds, if there are instances where any student utilizes backgrounds that do not contribute to a positive and/or enjoyable learning atmosphere, or for other reasons at the sole discretion of the professor.

Minimal technical skills are needed in this course. Most asynchronous course work will be completed and submitted in Blackboard and synchronous sessions will be held on Zoom. The minimal technical skills you should have include the ability to:

- Organize and save electronic files.
- Use USC email.
- Check email and Blackboard daily.
- Download and upload documents.
- Locate information with a browser.
- Use Zoom with a working video camera, speakers and microphone.

Advance Preparation Expectations

Students are expected to complete the individual advance required reading before the start time of each scheduled synchronous class meeting. Some of the reading assignments are not in the textbook and the advance reading materials will be available in Blackboard. A schedule of the advanced reading and homework assignments is included in the **Course Calendar**. Team Assignments are generally completed

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outside of the synchronous class sessions as per **Exhibit B**. Additionally, quizzes will be taken outside of the synchronous class sessions as per **Exhibit C**. Assignments that are turned in late will be subject to a point deduction.

Dates to Remember

The **Course Calendar** contains important dates and activities in this course. The **Course Calendar** is **Exhibit A** to this Syllabus. Students should regularly read and familiarize themselves with the advance reading assignments, team assignments, quizzes, examinations and other activities in the **Course Calendar**. Additionally, the following dates are important for students:

Beginning of the Spring Semester	January 15
Martin Luther King, Jr Holiday	January 18
Deadline for students to join a team to earn 2 points for Part A of Team Assignment #1	January 18 5:00 pm
Deadline for students to Complete Part B of Team Assignment #1	January 19 8:00 am
Deadline to complete Quiz #1	January 19 8:00 am
First day that ACCT 430 meets	January 19
Last day to add the class or drop the class without a W on transcript	February 5
Presidents' Day Holiday	February 15
Midterm Examination #1	February 23
USC Wellness Day	March 23
Midterm Examination #2	March 30
USC Wellness Day	April 22
Last day to change from P/NP to Letter Grade	April 30
Last day to drop with a W	April 30
USC Wellness Day	April 30
Final examination (all sections)	May 12 8:00 am

Grading Standards

We intend to adhere to the USC Leventhal School of Accounting grading guidelines and standards. Historically, the typical grade for this course is a B+ (which is 3.3 grade points), but this may vary based on a variety of factors.

It is our initial expectation that the letter grades for this class will be earned based upon students achieving the approximate percentages of the total points available that are listed below:

- Grade of an A to an A- earned for achieving between 100%-92% of the points awarded
- Grade of a B+ to a B- earned for achieving between 91%-80% of the points awarded
- Grade of a C+ to a C- earned for achieving between 79%- 65% of the points awarded
- Grade of a D+ to a D- earned for achieving between 64%-50% of the points awarded
- Grade of an F earned for achieving less than 50% of the points awarded

The estimated percentage ranges above are provided to students for the purpose of providing transparency on our initial expectations of how letter grades may correspond to percentages of points earned. The final percentages used to determine final letter grades will likely differ from those initial expectations above. The final percentage ranges will be structured so that letter grades, and the corresponding grade points, earned by all students enrolled in the ACCT 430 sections will be approximately a B+. Several items are considered when assigning final grades, including:

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- A. The final point ranges that correspond to final letter grades,
- B. A student's average weighted score as a percentage of the available points for all assignments (i.e., the points earned divided by the number of total points possible),
- C. The overall average percentage score for all students within all sections of ACCT 430. and
- D. A student's overall points earned as compared to all students enrolled in all sections of ACCT 430.

Graded Elements & Possible Points

The breakdown of the possible points and corresponding percentages for graded elements are listed below:

<u>Graded Elements</u>	<u>Possible Points</u>	<u>Percent of Total Points</u>
Professionalism	50	5%
Quizzes	100	10%
Team Assignments	200	20%
Midterm exam 1	200	20%
Midterm exam 2	200	20%
Final exam	<u>250</u>	<u>25%</u>
Total	<u>1,000</u>	<u>100%</u>

Make- up work is not available, unless there is a religious observance conflict, or an emergency arises. Students who enroll in the course after it begins will not have the opportunity to earn or make-up points that were available prior to them enrolling in the course. An “emergency” is defined as a serious documented illness, or an unforeseen situation that is beyond the student’s control. The professor reserves the sole right to consider make-up work and may require written evidence to consider such a request. Extra credit points or additional points are not offered in this course. A more detailed description of the various graded elements of this class is listed below.

Withdraws and Incomplete Grades

The grade of “W” is allowed only if a student withdraws after the official add period and before the end of the drop period during the semester. The grade of incomplete (IN) can be assigned only if there is work not completed because of a documented illness or emergency occurring after the drop period of the semester that prevents the student from completing the semester. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F.

Add / Drop Process

Most Marshall classes are open enrollment (R-clearance) through the Add deadline. If there is an open seat, students can add the Class using Web Registration. If the Class is full, students will need to continue checking the Schedule of Classes (Classes.usc.edu) to see if a space becomes available.

Retention of Graded Coursework

Graded work that has not been returned will be retained for one year after the end of the semester. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

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Professionalism (50 points)

Professionalism is important in this course and is worth 50 points. It is expected that students will be respectful and courteous to others. Additionally, students are expected to abide by the criteria in the **Statement of Academic Conduct** and **Class Conduct/Netiquette** presented within this Syllabus. Any student who does not exhibit courtesy or respect to others or who fails to abide by the **Statement of Academic Conduct** and **Class Conduct/Netiquette** in any Class may lose points for that Class. Furthermore, disruptive, negative behavior, hurtful or inappropriate actions during class may result in point reductions (negative points) for professionalism. If you cannot attend a class session, please send an email to your professor prior to the beginning of class.

Team Assignments (200 points)

All students will be a member of a team of students. **Please note that students have the responsibility for joining a team on or before 5:00 pm CA time on January 18, 2021 to earn 2 points.** Students who do not join a team by the deadline will be placed on a team by their professor and will not earn 2 points. More information will be made available prior to the start of the course. **Students should also note that Team Assignment # 1, Part B is due on or before 8:00 am CA time on January 19, 2021.** Please see Exhibit B and Blackboard, Team Assignments folder for more details.

Each team will complete multiple projects throughout the semester. The due date and the instruction for each team project is detailed in **Exhibit B**.

An important learning objective is for students to work successfully in a team environment. In the event that interpersonal challenges among team members arise it is the hope that the individuals involved within their respective teams will be able to resolve their differences amongst themselves. In the unfortunate situation where a student desires to separate from their team or if a team desires to remove a team member, they will need to follow the procedure for doing so outlined in **Exhibit D**.

The team assignments are to be performed collectively by members of the team, as each team determines in its discretion. It is expected that each team member will fully participate in the team activities and assignments. **All team members will receive the identical number of points for all team assignments, while each student is a member of the team.**

It is important to put the names of each Team Member and the number of the Team on each team assignment. Failure to clearly denote the team number and the names of each team member on each team assignment will result in a loss of 5 points for that particular assignment.

Team written assignments will be graded on neatness, thoughtfulness, consistency and completeness with instructions, and clarity and professionalism of communication. The team assignments are due prior to the beginning of class and a copy should be turned in via the Blackboard link. Team Assignments that are turned in after the time when they are due, may not be accepted and may not earn points, at the sole discretion of the professor.

If a student believes that a team assignment was incorrectly graded, the student must notify the professor on or before five calendar days after scores are posted on Blackboard. The score will be final after the 5-day period has expired.

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Quizzes and Examinations (750 points)

There are eleven quizzes and three examinations for this course. The following requirements will be in effect for each quiz and examination:

- Quizzes and examinations are to be completed in Blackboard.
- All quizzes and examinations are open book and open note.
- Quizzes and examinations are required to be performed individually.
- Communication, sharing information and/or texting with other students while taking a quiz or an examination is **prohibited**.
- Collaboration, cooperation, coordination and/or assisting other students is **prohibited**. This includes discussing a quiz or exam with other students after you have taken the assessment, but before the other students has taken it.
- Students who engage in prohibited behaviors will earn zero points for that quiz or examination and may be subject to further sanctions and penalties, including referral to the University in accordance with the USC Honor Code.

The Course Calendar provides the relevant information for the quizzes. See Exhibit C for the details of all quizzes. **Please note that Quiz #1 is due prior to the start of the first class. It must be completed on or before January 19, 2021 at 8:00 am CA time. It is worth 2 points.** For Quizzes 2 through 11, students will have from 6:00 pm CA time on Thursday until 6:00 pm CA time on Friday in which they must begin and complete each quiz (“Initiation Period”). The total points for all of the quizzes are 100.

Students will be given 40 minutes to complete each quiz. The time to complete the quiz will begin once a student starts each quiz and each quiz must be completed in one sitting. The quiz will not be available to any student after the Initiation Period expires. The following requirements will be in effect for each quiz:

- The rule and requirements of quizzes and examinations set forth above.
- If a student does not believe that they will have the opportunity to take the quiz during its scheduled time, they must contact their professor prior to the beginning of the Initiation Period.
- Because each quiz is being held during a time period outside of Class, it is each student’s responsibility to select a time to take the quiz and complete it within the Initiation Period.
- The professor will not assist students or clarify questions about any quiz until after it is graded.
- There are no make-up quizzes or alternative dates to take any quiz.
- If a student wishes to challenge their score on any quiz, they must communicate their desire within two days after the score is posted to Blackboard. After such time, quiz scores are final.

There are two scheduled midterm examinations and each midterm examination is worth 200 points. Students must adhere to the rules and requirements of quizzes and examinations, set forth above.

Midterm exam 1 will be held on February 23, 2021 **during normal class time**. Midterm exam 1 will be graded and made available to students on or before March 2, 2021. Midterm exam 2 will be held on March 30, 2021 **during normal class time**. Midterm exam 2 will be graded and made available to students on or before April 6, 2021.

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If a student believes that a question was incorrectly graded on either midterm, the student must notify the professor on or before seven calendar days after scores are posted on Blackboard. The score will be final after the 7-day period has expired.

The final examination is comprehensive and cumulative, and is worth 250 points. Students must adhere to the rules and requirements of quizzes and examinations set forth above. **The final exam will be held on May 12, 2021 from 8:00 am to 10:00 am CA time.**

The date and time of each exam for a student who is learning asynchronously will be determined at a later date.

If a student believes that a question was incorrectly graded on the final exam, the student must notify the professor on or before two calendar days after scores are posted on Blackboard. The score will be final after the 2-day period has expired.

Collaboration Policy

Team Assignments: Students will work together collaboratively with their team members on the team assignments and submit each assignment as a team. Students may not seek help from anyone outside their team, including but not limited to other class members, former students of this course, friends and family, tutors, and online forums. Students may consult course materials and web resources for the team assignments.

Quizzes, Midterm Examinations and Final Examination: Quizzes and examinations are an **individual effort**. Students may not provide assistance to others nor seek assistance from anyone, including but not limited to current and former students of this course, friends and family, tutors, and online forums. Quizzes and examinations are open book and open note - Students may consult course materials during the quiz/examination, but not other non-course specific materials or web resources.

Students may not post anything related to the lectures, assignments, quizzes and examinations outside of Blackboard.

Failure to abide by the above guidelines may constitute a case of suspected plagiarism or cheating, which will be reported and investigated. Please see the “Academic Integrity and Conduct” section below for further details. For more information about unauthorized collaboration, visit <https://libraries.usc.edu/tutorial/academic-dishonesty> or http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html.

Assignment Submission Policy

Assignments, quizzes and examinations must be submitted on the due date/time electronically via Blackboard. Any assignment turned in late, even if by only a few minutes, may not be accepted for credit. Make sure you save your assignment submission in Word, Excel or a Zoom recording on your computer (as applicable). Should your internet break down on the due date, notify the professor as soon as possible and submit when your service is restored. Even if your internet is down, in most cases, you can use your phone/data to send an explanation via email to your instructor. Late or not, however, you must complete all required assignments to pass this course.

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Statement of Academic Conduct

Students are expected to make themselves aware of and abide by the University community's standards of behavior as articulated in the [Student Conduct Code](#). Students are encouraged to read and adhere to the USC Code of Ethics. The USC Code of Ethics is available to you on Blackboard.

Plagiarism – presenting someone else's ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Part B, Section 11, "Behavior Violating University Standards" <https://policy.usc.edu/scampus-part-b/>. Other forms of academic dishonesty are equally unacceptable. See additional information in *SCampus* and university policies on scientific misconduct, <http://policy.usc.edu/scientific-misconduct>.

Class Conduct/Netiquette

Professionalism will be expected at all times. Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. It is expected that everyone will practice courtesy and respect to one another at all times. Failure to treat everyone in class with courtesy and respect may result in a loss of professionalism points. We will show respect for one another by exhibiting patience, courtesy, and professionalism in our exchanges. Appropriate language and restraint from verbal attacks upon those whose perspectives differ from your own is a requirement. Courtesy and kindness are the norm for those who participate in this class.

Synchronous Sessions

Students are expected to actively participate in all synchronous sessions via computer or laptop, with a webcam and headset/speakers. You are expected to be in a location with a reliable internet connection and without distractions. You need to be able to fully engage at all times. Students are expected to be visually present and to ask thought-provoking questions, offer relevant comments, and answer questions from faculty in a clear and concise manner.

As outlined in the student handbook, there are specific expectations of a student attending class online. When attending, present and act appropriate as if you were in a physical classroom.

Please do:

- Attend class from a quiet area, free of distractions.
- Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
- If you use a virtual background, please keep it respectfully professional.
- Display both your first and last name during synchronous class meetings.
- Respectfully minimize distractions by muting and or turning video off when moving around.
- Engage in appropriate tone and language with instructors or classmates.
- Disagree respectfully.
- Respectfully pay attention to classmates.

Please do not:

- Engage in a simultaneous activity (e.g., using a telephone, reading a book, knitting).
- Interact with persons who are not part of the class.

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- Leave frequently or not be on camera for extended periods of time.
- Have other persons or pets in view of the camera.
- Behave in an overtly inattentive manner (looking distracted, not participating).

Some Netiquette Rules:

- Do not use all CAPITAL LETTERS in emails or discussion board postings. This is considered "shouting" and is seen as impolite or aggressive.
- Do not use more than one punctuation mark as this is also considered aggressive!!!!
- Begin communications with a professional salutation (Examples: Dr. Name; Ms. Name; Hello Professor Name; Good afternoon Mr. Name). Starting without a salutation or a simple "Hey" is not appropriate.
- When sending an email, please include a detailed subject line. Additionally, make sure you reference the course number (Ex. ACCT 430) in the message and sign the mail with your name.
- Use proper grammar, spelling, punctuation, and capitalization. Text messaging language is not acceptable. You are practicing for your role as a business leader.
- Re-read, think, and edit your message before you click "Send/Submit/Post." As a check, consider whether you would be comfortable with your email or post or text being widely distributed on the Internet.

Recordings

Video recording of faculty lectures is not permitted by anyone other than USC and the professor due to copyright infringement regulations. Audio recording is only permitted if approved in writing in advance by the professor for each specific class session to be recorded. Use of any recorded or distributed material is reserved exclusively for the USC students.

The word "record" or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. The professor reserves all rights, including copyright, to lectures, Course syllabi and related materials, including summaries, PowerPoints, examinations, answer keys, and all supplementary course materials available to the students enrolled in this Class whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all Course note-sharing websites. Exceptions are made for students who have made prior arrangements with DSP and the professor.

STUDENTS SHOULD BE AWARE THAT THE PROFESSOR RESERVES THE RIGHT TO RECORD ANY AND ALL CLASS SESSIONS. IT IS THE INTENTION OF THE PROFESSOR TO RECORD ALL CLASS SESSIONS AND TO PLACE THE RECORDING OF ALL CLASS SECTIONS IN A FOLDER THAT IS AVAILABLE TO ALL STUDENTS ENROLLED IN THE COURSE.

The professor reserves the right to post any class recordings on to Blackboard. The use of any recorded or distributed material is reserved exclusively for the USC students registered in this class.

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Leventhal School Learning Objectives

The five Student Learning Objectives developed for this program by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools, are shown below:

Goal	Description of Learning Objective	Course Emphasis
1	Technical Knowledge Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.	Low/Medium
2	Research, Analysis and Critical Thinking Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.	Medium / High
3	Ethical Decision Making Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making	High
4	Communication Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.	Medium
5	Leadership, Collaboration and Professionalism Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.	Low/Medium

While this course will focus primarily with Learning Objective #3, Ethical Decision Making, it will also include other objectives:

- a) Technical Knowledge (Objective # 1)
- b) Research, Analysis and Critical Thinking (Objective # 2)
- c) Communication (Objective # 4)
- d) Leadership, Collaboration and Professionalism (Objective #5)

The course will primarily focus on technical issues and ethical issues from a U.S. perspective, but there will be emphasis that different countries and cultures have different norms and business ethics. Additionally, the course will require a meaningful amount of team collaboration along with oral and written presentation skills.

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Discrimination, sexual assault, and harassment

Discrimination, sexual assault, and harassment are not tolerated by the university. You are encouraged to report any incidents to the Office of Equity and Diversity <http://equity.usc.edu/> or to the Department of Public Safety, <http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us>.

This is important for the safety of the whole USC community. Another member of the university community – such as a friend, Classmate, advisor, or faculty member – can help initiate the report or can initiate the report on behalf of another person. The Center for Women and Men <http://www.usc.edu/student-affairs/cwm/> provides 24/7 confidential support, and the sexual assault resource center webpage <https://sarc.usc.edu/reporting-options/> describes reporting options and other resources.

Sexual Assault Resource Center

For more information about how to get help or help a survivor, rights, reporting options, and additional resources, visit the website: <http://sarc.usc.edu/>

Relationship & Sexual Violence Prevention Services (RSVP) - (213) 740-4900 - 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender-based harm. <https://engemannshc.usc.edu/rsvp/>

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298

https://usc-advocate.symplicity.com/care_report/

Students with Disabilities

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this Course and require accommodations, you must first register with the Office of Disability Services and Programs. DSP provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to their professor as early in the semester as possible.

The Office of Disability Services and Programs - (213) 740-0776

dsp.usc.edu

Support and accommodations for students with disabilities. Services include assistance in providing readers/notetakers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs.

I would appreciate it if you would kindly provide their professor with your letter of verification at least 7 days prior to its first use. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: dsp.usc.edu.

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Support Systems

Counseling and Mental Health - (213) 740-9355 – 24/7 on call
studenthealth.usc.edu/counseling

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

National Suicide Prevention Lifeline - 1-800-273-8255

Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week. <http://www.suicidepreventionlifeline.org>

Office of Equity and Diversity (OED)/Title IX compliance – (213) 740-5086
equity.usc.edu, titleix.usc.edu

Information about how to get help or help a survivor of harassment or discrimination, rights of protected Classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants. The university prohibits discrimination or harassment based on the following protected characteristics: race, color, national origin, ancestry, religion, sex, gender, gender identity, gender expression, sexual orientation, age, physical disability, medical condition, mental disability, marital status, pregnancy, veteran status, genetic information, and any other characteristic which may be specified in applicable laws and governmental regulations.

Reporting Incidents of Bias Assessment Response and Support -(213) 740-5086 or (213) 821-8298

Incidents of bias, hate crimes and microaggressions need to be reported allowing for appropriate investigation and response. <https://studentaffairs.usc.edu/bias-assessment-response-support/>

USC Support & Advocacy – (213) 821-4710

Assists students and families in resolving complex issues adversely affecting their success as a student EX: personal, financial, and academic. <https://studentaffairs.usc.edu/ssa/>

Diversity at USC – (213) 740-2101

<https://diversity.usc.edu/>

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

The Office of Disability Services and Programs - (213) 740-0776

dsp.usc.edu

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call

dps.usc.edu, emergency.usc.edu

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call

dps.usc.edu

Non-emergency assistance or information.

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Emergency Preparation

In case of an emergency if travel to campus is not feasible, the USC Emergency Information web site (<http://emergency.usc.edu/>) will provide relevant information, such as the electronic means the instructors might use to conduct their lectures through a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing, and other technologies.

Emergency Phone Numbers

Emergency Info Line	213-740-9233
USC Emergencies	213-740-4321
USC Public Safety—Non-Emergencies:	213-740-6000
Information	Tune to KUSC Radio at 91.5 (FM)
USC Info Line	213-740-2311
Police/Fire Emergencies	911

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**EXHIBIT A
Course Calendar (Page 1 of 2)**

Date	Class #	Topics to be Covered	Advance Reading	Individual External Course Work	Team Assignments due
01/19	1	Introduce Instructor, 1 st Team exercise. Introduction to Ethics Why is ethics important Team Assignment # 1 Part B in Class	Syllabus (Bb) Ethics in Accounting (EA) • Pages 1-6 • Pages 16-19 Articles on Bb (1/19) • Morals, values, ethics	Blackboard Quiz #1 due January 1-19 See Exhibit C for details	Team Assignment #1 See Exhibit B Part A is due on or before 5:00 pm on January 18
01/21	2	Perceptions of Ethics Accounting Art or Science? Earnings Management Are ethical judgement's the same	EA • Pages 1-19 • Pages 139-147 Article on Bb (1/21) • Earnings Management • Under Armour Video on Bb 01/21 • Earnings management • Under Armour	Blackboard Quiz #2 See Exhibit C	
01/26	3	Decision Making models Kohlberg Classical Ethics Theory Other Modern Ethics Theory	Videos - 1/26 (Bb) EA: • Pages 27-35 • Pages 42-58 • Pages 63-80		
01/28	4	Ethical Models and Decision making Professions In Class Case Activities: • Pinto Case • A Little Bit of Income Support	Case A Little Bit of Income Support	Blackboard Quiz #3 See Exhibit C	
02/02	5	Team Assignment # 2- Ethical Models	None		Team Assignment #2 See Exhibit B
02/04	6	Understanding Bubbles Lecture on Subprime Crisis Speaker – the former CFO of Long Beach Financial Corporation.	Articles on Bb 02/04 Ethics in Motion (EM) • Pages 1-69	Blackboard Quiz #4 See Exhibit C	
02/09	7	Team Assignment # 3 Cases from Ethics in Motion.	EM • Pages 1-201		Team Assignment # 3 See Exhibit B
02/11	8	Cognitive Bias Think Fast and Slow Cases • May Zhang • Eating time	Videos 02/11 (Bb) EA • Pages 86-107 Cases • May Zhang • Eating time	Blackboard Quiz #5 See Exhibit C	
02/16	--	No Class- University Holiday	None		
02/18	9	Guest Speaker to be determined			
02/23	10	Midterm Examination 1			
02/25	11	Introduction to the AICPA Code of Conduct. Review of research tools Practice using online tools.	EA • Pages 4-9 • Pages 20-26 Review Preamble AICPA Code of Conduct.		

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**EXHIBIT A
Course Calendar (Page 2 of 2)**

Date	Class #	Topics to be Covered	Advance Reading	Individual External Course Work	Team Assignments due
03/02	12	Review of Midterm 1 AICPA Code of Conduct Team Assignment # 4 Key words 1	EA • Pages 156-175 • Pages 198-220		Team Assignment # 4 See Exhibit B
03/04	13	Confidentiality Conflicts of Interest Avant Guard Case Team Assignment # 5 Key words 2	EA • Pages 120-127 • Pages 180-192 • Pages 226-240 Case Avant Guard	Blackboard Quiz #6 See Exhibit C	Team Assignment # 5 See Exhibit B
03/09	14	Team Assignment # 6 10 Mini Cases			Team Assignment # 6 See Exhibit B
03/11	15	AICPA Code SEC -SOX Amusement Case	EA Pages 276-292 Case: Amusement	Blackboard Quiz #7 See Exhibit C	
03/16	16	Team Assignment # 7 Case: It's Only a Guess	Case: It's Only a Guess		Team Assignment #7 See Exhibit B
03/18	17	AICPA Code Tax Review of Treasury Circular 230	EA Pages 296-312 IRS Circular 230	Blackboard Quiz # 8 See Exhibit C	
03/23	18	Guest Speaker to be determined			
03/25	19	Fiduciaries and financial Planners Bloomberg and Johnson Case	EA Page 318-333 Case: Bloomberg & Johnson		
03/30	20	Midterm Examination 2			
04/01	21	Guest Speaker to be determined			
04/06	22	Review of Midterm 2 Class Rankings Fraud Under Armour Case	EA • Pages 112-127 • Pages 132-151 Articles on Bb Case Under Armour		
04/08	23	Fraud CASES Enron Case Diann Cattani Rita Crundwell Walt Pavlo	See Bb folder for background on Enron Watch Videos • Diann Cattani • Rita Crundwell • Walt Pavlo	Blackboard Quiz #9 See Exhibit C	
04/13	24	Team Assignment # 8 Corporate Fraud Presentations			Team Assignment # 8 See Exhibit B
04/15	25	Whistle Blowing Class exercise	EA Pages 249-272 Bb Articles on whistle blowing	Blackboard Quiz #10 See Exhibit C	Team in class exercises see lecture of 4/13
04/20	26	Guest Speaker to be determined	Giving Voice to Values (GVV) pages 1-35		
04/22	--	No Class- University Holiday			
04/27	27	Team Assignment # 9 Whistle Blowers	GVV Pages 35-75		Team Assignment # 9 See Exhibit B
04/29	28	Giving Voice to Values	GVV Pages 75-107	Blackboard Quiz #11 See Exhibit C	
05/12	29	Final Examination	Entire Course	Study for Final	

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EXHIBIT B- TEAM ASSIGNMENTS Page (1 of 7)

Date	Assignment Number	Team Assignment Description
Part A 01/18	Team Assignment #1	<p>There are three parts to this Team Assignment, part A, part B, and part C. Please note that Part A is due by January 18, 2021 at 5:00 pm. The first-Class session is January 19, 2021.</p> <p>Part A: There are 2 points available for Part A Students should form themselves into teams of no more than 6 students and no less than 5 students. Each student should join a team with other classmates in the same class section. All students should form themselves into teams on or before January 18 at 5:00 pm. See the Team Assignment # 1 in Blackboard under the Team Assignment Folder. Using the Blackboard Groups function, students should be able to join others and establish teams. Students who are having difficulty joining a team should contact the professor as soon as possible. The professor will be available by email any time prior to January 18, 2021. Students who will be learning asynchronously should contact their professor as soon as possible, on or before January 18, 2021 to discuss team assignments.</p> <p>Students who do not join a team by 5:00 pm on January 18, 2021 will be assigned to a team by the Professor and will not earn the 2 points.</p>
Part B 01/19		<p>Part B: There are 3 points available for Part B Each team will be asked to work on a team assignment during class. Details will be provided during the class.</p> <p>All students should have access to Blackboard. Students will need to access Blackboard and access a document that must be returned to the professor within 5 minutes during class time.</p>
Part C 01/19		<p>Part C: There are 5 points available for Part C Students will work within their teams on a Part C. Instructions will be provided during class time. Each student should be prepared to collaborate with their classmates.</p> <p>There is no make-up for students who are enrolled in the class and who do not participate in the Team Assignment #1. Students who join the class after January 18 will have the opportunity to request make-up work for part A, up to 2 days after they join the Class. Students who join the Class after January 19, will have the opportunity to request make-up work for Part B and Part C up to 2 days after they join the class.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 2 of 7) Team Assignment Description
02/02	Team Assignment #2	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by February 2, 2021 at the start of normal class time. Each team has been assigned an Ethical Theory or Ethical Model. Research outside of the Classroom and Classroom materials is required to successfully complete this assignment.</p> <ul style="list-style-type: none"> ➤ Briefly describe the Ethical Theory ➤ Describe the person credited with the creating the theory ➤ State the arguments in support of the Ethical Theory ➤ State the arguments critical of Ethical Theory ➤ Team’s opinion on the Ethical Theory as a basis for ethical decision making. ➤ How would each of the following be viewed/ treated under the Ethical Theory (address if the theory treats these as absolutes or allows for flexibility in some situations): <ol style="list-style-type: none"> 1. Stealing 2. Lying 3. Price gauging 4. Income redistribution 5. Insider trading 6. Accounting manipulation <p>Each team assignment with the assigned Ethical Theory is detailed below:</p> <p>Team 1 Egoism Theory Team 2 Shareholder Theory Team 3 Stakeholder Theory Team 4 Corporate Social responsibility Team 5 Consequentialism Team 6 Social Justice Theory Team 7 Care Ethics Team 8 Core Value Ethics Team 9 Deontology Team 10 Virtue Ethics</p> <p>❖ This team assignment is worth 25 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 3 of 7) Team Assignment Description
02/09	Team Assignment # 3	<p>Each team is required to prepare both a written and oral presentation on February 9, 2021 at the start of normal class time. Each team has been assigned a chapter from Ethics in Motion. Each team will address the following issues for their respective chapter of Ethics in Motion:</p> <p>The presentation is limited to 6 minutes and must include the following:</p> <ul style="list-style-type: none"> ▪ Brief description of the key characters ▪ Overview of the facts of the situation described in the chapter ▪ Critical judgements or decisions that lead to the crime ▪ Did the person directly benefit from their crime ▪ Was collusion or an accomplice involved ▪ What is the key learning that the team took away from this case <p>The team assignments are:</p> <ul style="list-style-type: none"> • Team 1 Joshua the CFO, Chapter 3 - Ethics in Motion • Team 2 A Question of Willful Blindness, Chapter 5 - Ethics in Motion • Team 3 Steve’s Tax Scheme, Chapter 6 - Ethics in Motion • Team 4 Dr. Gary’s Seven Patient Files, Chapter 7 - Ethics in Motion • Team 5 David: Beverly Hills Consigliore, Chapter 8 – Ethics in Motion • Team 6 Derrick’s Bribery Charges, Chapter 9 –Ethics in Motion • Team 7 Jeff’s Cash Structuring, Chapter 10 – Ethics in Motion • Team 8 Susan’s Efforts to Help a Client, Chapter 11 – Ethics in Motion • Team 9 Ryan’s Accounting Fraud, Chapter 12 –Ethics in Motion • Team 10 Peter’s Good Intentions, Chapter 13 – Ethics in Motion <p>This Team Assignment is worth 25 points.</p>
03/02	Team Assignment #4	<p>Each team has been assigned a key word to research from the AICPA Code of Conduct. Each team will prepare a written description of the key word and will have 2-3 minutes to discuss the meaning and definition of the word (per the AICPA Code of Conduct) in class on March 2. The key words assigned to each team are listed below. This team assignment is worth 20 points and is due at the beginning of class on March 2, 2021.</p> <p>Team 1 Covered Member Team 2 Immediate Family Team 3 Close Relative Team 4 Key Position Team 5 Direct Interest Team 6 Indirect Interest Team 7 Client Prepared Records Team 8 Work Product Team 9 Working Papers Team 10 Pressure</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 4 of 7) Team Assignment Description
03/04	Team Assignment # 5	<p>Each team has been assigned a key word to research from the AICPA Code of Conduct. Each team will prepare a written description of the key word and will have 2-3 minutes to discuss the meaning and definition of the word (per the AICPA Code of Conduct) in Class on March 2. The key words assigned to each team are listed below. This team assignment is worth 20 points and is due at the beginning of class on March 4, 2021.</p> <p>Team 1 Gifts Team 2 Entertainment Team 3 Employment or Association with an Attest Client Team 4 Requirements for non-attest work to Attest Clients Team 5 Car loans Team 6 Mortgage Loan Team 7 Excess reliance on revenue Team 8 Contingent fees Team 9 Unpaid auditor fees Team 10 Subsequent Employment with an Attest Client</p>
3/09	Team Assignment #6	<p>Each team is assigned a mini case. The details of each mini case may be found in Blackboard. Please see the Folder Labeled as Team Assignments in Blackboard under the Content Section.</p> <p>Each team will need to read the case and address following:</p> <ol style="list-style-type: none"> 1. What is/are the key issue(s) that the case is asking you to identify? 2. Why does the AICPA have concerns about issues like this one? 3. What are the answers to the questions specific to the case? 4. Answer all questions and make sure that the AICPA Code of Conduct is referenced. <p>Each team must present a written presentation and a verbal presentation to the Class on March 9. This Team Assignment is worth 25 points.</p>

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Date	TEAM ASSIGNMENT	EXHIBIT B- TEAM ASSIGNMENTS (Page 5 of 7) Team Assignment Description
03/16	Team Assignment #7	<p>Everyone team should <u>read</u> the case, It's Only A Guess and prepare a written analysis that discusses the following issues:</p> <ul style="list-style-type: none"> ❖ Identify the primary characters in the story. ❖ The team's assigned character and their actions (see below). ❖ What is the pressure and motivation of the team's assigned character? ❖ What are the ethical issues that relate to each of the characters? ❖ Should Santiago have brought his key managers to the meeting in Houston with O&M? ❖ What are the alternatives that Santiago can select at the meeting with GBPE? What are the consequences associated with each of the alternatives? ❖ What should Santiago tell GBPE (your opinion)? ❖ Your opinion on if Santiago should have handled the situation differently than the case portrayed. ❖ What if anything surprised the team about the actions or inactions of any of the characters in this case? <p>Additionally, each team should discuss their opinions on how Santiago might have handled the situation differently than it was portrayed.</p> <p>Each of the Teams should also present and be prepared to engage with the class on the specific action of the characters assigned to them (see below).</p> <p>The Team Assignments and their assigned character are as follows:</p> <p>Team 1 Robert Team 2 Robert Team 3 O&M Toronto Team 4 O&M Toronto Team 5 Diane Team 6 Diane Team 7 Michelle Team 8 Michelle Team 9 Santiago Team 10 Santiago</p> <p>Each team must present a written presentation and a verbal presentation to the Class on March 16. This Team Assignment is worth 25 points.</p>

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Date	TEAM ASSIGNMENT	EXHIBIT B- TEAM ASSIGNMENTS (Page 6 of 7) Team Assignment Description
04/13	Team Assignment #8	<p>Each Team will prepare and present to the class a PowerPoint presentation regarding their assigned fraud case and a paper copy of the PowerPoint slides will be turned in by the group. Each team must present a written presentation and a verbal presentation to the class on April 13. This Team Assignment is worth 25 points.</p> <p>The presentation may last no more than 6 minutes and must include all of the following:</p> <ul style="list-style-type: none"> • What was the scandal? • What were the key issues? • Was it a big deal or really important? • Who was impacted? • Who uncovered it? • What happened to the people who uncovered it? • Why did it happen (the real reasons)? • Who perpetuated it? • Did anyone go to prison? What was the sentencing? • How did the company handle the scandal? • Who got in trouble? • How much fines were paid? • What was the timeline? • What did the team learn? <p>Here are Team Assignments for each team: Team 1 The Waste Management Fraud of 1998 Team 2 American International Group (AIG) Scandal (2005) Team 3 The WorldCom Scandal of 2002 Team 4 The Equifax Data Breach of 2017 Team 5 The Turing Pharmaceutical Pricing Scandal 2015 Team 6 The Wells Fargo Account and Fee Scandal of 2016 Team 7 The FIFA Scandal of 2015 Team 8 The Theranos Scandal of 2015 Team 9 The Tyco Scandal of 2002 Team 10 the Health South Scandal 2002</p>

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Date	TEAM ASSIGNMENT	EXHIBIT B- TEAM ASSIGNMENTS (Page 7 of 7) Team Assignment Description
04/27	Team Assignment #9	<p>Each team will conduct a presentation on a specific whistleblower that may last no more than 6 minutes and must include all of the following:</p> <ul style="list-style-type: none"> ✓ Brief biography on the person. ✓ What organization did they expose? ✓ What was their role within the organization? ✓ What did they allege happened? ✓ Was the Whistleblower correct? ✓ How did they do their whistleblowing activity? ✓ How were they treated? ✓ Was their whistleblowing effective? ✓ Did they suffer for their efforts? ✓ Did they ever receive any benefit from Whistleblowing? ✓ What is the team’s opinion on the whistleblower, was it worth it and would the team have done what the whistleblower did or would they have done something different? <p>The team assignments are: Team 1 Jeffrey Wigand, Brown and Williamson Whistleblower Team 2 Cynthia Cooper, WorldCom Whistleblower Team 3 Thomas Drake, NASA Whistleblower Team 4 Peter Forcelli, ATF Whistleblower Team 5 David Graham, FDA Whistleblower Team 6 Alayne Fleischmann, JPM Whistleblower Team 7 Erin Brockovich, PGE Whistleblower Team 8 Colleen Rawley, FBI Team 9 Edward Snowden, National Security Agency Team 10 Jane Turner, FBI</p> <p>This Team Assignment is worth 25 points.</p>

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EXHIBIT C

Quiz #	Time Period Quiz is Available for Students				Minutes to Complete the Quiz	Material Covered	Points
	Start time		End time				
	Date	Time	Date	Time			
1	January 1, 2021	6:00 PM	January 19, 2021	8:00 AM	40	Syllabus	2
2	January 21, 2021	6:00 PM	January 22, 2021	6:00 PM	40	Classes 1 -2	8
3	January 28, 2021	6:00 PM	January 29, 2021	6:00 PM	40	Classes 3 -4	10
4	February 4, 2021	6:00 PM	February 5, 2021	6:00 PM	40	Classes 5 -6	10
5	February 11, 2021	6:00 PM	February 12, 2021	6:00 PM	40	Classes 7 -8	10
6	March 4, 2021	6:00 PM	March 5, 2021	6:00 PM	40	Classes 11 -13	10
7	March 11, 2021	6:00 PM	March 12, 2021	6:00 PM	40	Classes 14 -15	10
8	March 18, 2021	6:00 PM	March 19, 2021	6:00 PM	40	Classes 16 -17	10
9	April 8, 2021	6:00 PM	April 9, 2021	6:00 PM	40	Classes 21 -23	10
10	April 15, 2021	6:00 PM	April 16, 2021	6:00 PM	40	Classes 24 -25	10
11	April 29, 2021	6:00 PM	April 30, 2021	6:00 PM	40	Classes 26 -28	10
							<u>100</u>

Please note that Quiz 1 is due prior to the start of the synchronous class session.

All quizzes shall be taken on Blackboard. Students must complete each quiz in one sitting. If a student exits any quiz prior to completion, the student will not be able to rejoin the quiz and will not be able to earn any further points. The student is responsible for having a strong internet connection. There are no make-up quizzes.

EXHIBIT D- Process for Team Separation

An important learning objective of this course is for students to develop team skills. While many, if not all, organizations have some level of dysfunction, in most cases, working through the dysfunction to a successful conclusion is the best course of action. It is a very serious matter if there is dysfunction in a team to point when separation is contemplated. However, in the uncommon situation when separation is unavoidable, the processes below shall govern.

A member of a team wishes to separate from the team. If a member of a team wishes to separate from his/her team, then the person desiring to separate must first meet with their professor and discuss the issues and their rationale for desiring separation. Depending on the circumstances, the professor may attempt to arrange a mediation conference to resolve the issues. If the professor concurs that reconciliation cannot be made, the separation shall occur; however, depending on the circumstances, the professor may penalize any and all parties grading points. The individual who is separating may request to be assigned to another team (team to be determined by the professor) or shall have the right to form a single member team and in such case, shall be responsible for all the team course work the same as any other team.

A team wishes to remove a member from team. If a team wishes to separate itself from a particular member, then those members should meet with their professor collectively as a group and discuss the issues and rationale for separation. Depending upon the circumstances, the professor may attempt to arrange a mediation conference to resolve the issues. If the professor concurs that reconciliation cannot be made, then the separation shall occur; however, depending on the circumstances, the professor may penalize any and all parties grading points. The individual who is being asked to leave the team shall have the right to be assigned to another team or to work as a single member team. If the individual chooses to work as a single member team, then they are responsible for all the team course work the same as any other team.