

University of Southern California
Syllabus Spring 2022
ACCT 430: Accounting Ethics

Faculty: Greg Kling
Office location: ACC 232B
Office Hours: Monday & Wednesday 11:00 am – 2:00 pm in ACC 232B (in person)
Monday & Wednesday 2:00 pm – 5:00 pm by appointment (virtual)
Phone: (213) 740-5004
Email: gkling@marshall.usc.edu (my preferred communication method)
Units 4.0
Session Dates January 10, 2022 through May 11, 2022

Class Sections for ACCT 430

<u>Section</u>	<u>Meeting Days</u>	<u>Scheduled Class Meeting Time</u>	<u>Room</u>
14143D	Tuesday & Thursday	10:00 – 11:50 am CA time	JFF 241
14144D	Tuesday & Thursday	12:00 – 1:50 pm CA time	JFF 241
14145D	Tuesday & Thursday	2:00 – 3:50 pm CA time	JFF 241

This course will begin on January 11, 2022. The first two class sessions will be conducted in an online environment using Zoom. Please see the Zoom link in Blackboard to attend the first two class sessions on January 11, 2022 and January 13, 2022. The materials for these two classes will be available to students in Blackboard, under the tab Lecture Content and Recordings.

Beginning on January 20, 2022, this class is planned for in-person and will meet in JFF 241.

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.

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Course Activities

The professor reserves the right to alter the Course Calendar and/or the timing of any assignment or quiz or examination. Students will be given appropriate notice for any change to the Course Calendar or class sessions. Any change to the syllabus will be documented by an announcement to all students on Blackboard.

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

- McGraw Hill Connect's tools and resources are an integral part of this course. It is required that students sign up for Connect ([Connect/Blackboard Student Registration Instructions](#)).
- The Course Calendar, **Exhibit A**, details assignments, examinations, quizzes and other activities.
- Class sessions will involve interactive lectures, one-on-one interactions, quizzes, examinations, homework, and out of class assignments.
- The course will utilize videos and other materials from third parties.
- All class sessions will be recorded, and the recordings will be posted in Blackboard.
- Team assignments are detailed in **Exhibit B**.
- Quizzes are to be taken on Blackboard as outlined in **Exhibit C**.
- McGraw Hill Smart Book assignments are listed in **Exhibit E**.

We are planning Friday guest speaker sessions throughout the semester. These sessions have not been specifically assigned but students should keep their Friday mornings available from 9:30 am to 10:50 am to attend these sessions when the specific scheduling is known.

Course Objectives

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

1. Contrast and compare the concepts of Ethics, Morals, Values 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

- *Ethical Obligations and Decision Making in Accounting*, Mintz and Morris (2020) and McGraw Hill Connect. **Purchase this interactive, online textbook via McGraw Hill Connect. It is a requirement to use the Connect Textbook, Smartbook, homework and other assignments.** Please sign up for your Connect Account as soon as possible.

Please use the following link for instructions on using Connect:

<https://video.mhhe.com/watch/UZnyThhiZgbh3pKQFBiQUZ>

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- *Ethics in Motion*, Justin M. Paperny (2010).

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/>.

B. **Blackboard:** Students are required 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 class, may be tested on any assessment.

Technology Requirements

Recordings of class sessions will be provided in Blackboard. Therefore, you must have access to the internet to view/hear class session recordings. No special software is required.

The lecture presentations, links to articles, assignments, quizzes, and examinations are located in 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 when we have online classes.
- 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, when we have online classes, 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.

Advance Preparation Assignments and Expectations

Students are expected to complete the required reading before the start time of each scheduled class meeting. Some of the reading assignments are not in the textbook and the advance reading materials will be available in Blackboard.

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Certain items of Advance Preparation Assignments are worth points. Advance Preparation Assignments that are turned in late will not be accepted and will earn no points, excepts as outlined later in this Syllabus. Advance Preparation Assignments that offer points to be earned include:

- ✓ Team Assignments as detailed in **Exhibit B** to the syllabus
- ✓ Quizzes as listed in **Exhibit C** to the syllabus
- ✓ McGraw Hill Connect Smart Book assignments as listed in **Exhibit E** to the syllabus

Course Calendar and Dates to Remember

The dates provided in this syllabus are based upon the current planned in-person learning environment for the Spring Semester 2022. In the event that USC or the Marshall School change from an in-person learning environment to a virtual learning environment, then the Course Calendar and Exhibits may be changed. Communication will be provided to students for any change in planned activities.

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

First class meeting	January 11
Martin Luther King, Jr Holiday	January 17
Last day to add the class or drop the class without a W on the transcript and receive a refund	January 28
Midterm Examination #1	February 15
Presidents' Day Holiday	February 21
Last day to drop the class without a W on the transcript	February 25
Spring Break – no classes	March 13 to 20
Midterm Examination #2	March 29
Last day to drop with a W	April 8
Last day of class	April 28
Final examination (all sections)	May 11 8:00 am

❖ **Please note that there will be Friday Guest Speaker sessions throughout the semester. We currently do not have these specific dates listed on the Course Calendar. However, students should plan on keeping their Friday mornings available from 9:30 am to 11:00 am so that they may attend such sessions.**

Grading Standards

Final grades represent how a student demonstrates mastery of the materials in the class relative to other students. It is anticipated that this course is of sufficient challenge that the average grade will be approximately 3.5 (between B+ and A-).

Three items are considered when assigning final grades:

(1) Your average weighted score as a percentage of the available points for all assignments (the points you receive divided by the number of points possible); (2) the overall average percentage score within the class; and (3) your ranking among all students in the class.

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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%
Smartbook Assignments	40	4%
Team Assignments	160	16%
Quizzes	110	11%
Midterm exam 1	180	18%
Midterm exam 2	220	22%
Final exam	<u>240</u>	<u>24%</u>
Total	<u>1,000</u>	<u>100%</u>

Make-up work is not available, unless there is a religious observance conflict, an emergency arises, the student is suffering from illness or injury, or the student is an athlete participating in a USC varsity sport. 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.

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.

While class attendance is not specifically graded, class attendance is important. Professionalism requires you to communicate in advance if you are unable to attend an important meeting in your professional career. Beginning on January 20, 2022, students who timely communicate that they will miss class are demonstrating professionalism and will still earn professionalism points for that session. If a student does not attend a class lecture session, and does not communicate by email at least 15 minutes prior to the start of the class lecture session that was not attended, the student has not met the standard of professional behavior for that class. Additionally, if a student attends the class via Zoom due to an unforeseen circumstance or illness, the student must notify the professor by email at least 15 minutes prior to the start of the class in order to earn professionalism points, unless the student has an approved accommodation from USC in writing to permanently attend class via Zoom.

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Smartbook Assignments (40 points)

The Connect book has a number of interactive learning features designed to help students master the subject matter and concepts of this course efficiently. Students are expected to read the entire assigned chapter of the textbook as listed in **Exhibit A** of the Syllabus. The Smartbook Assignments are meant to help the student objectively measure their mastery of what they have read in the textbook and to provide the student a means to earn points toward their final score in this course.

There are 9 assignments that are included under the category McGraw Hill Connect Smart Book Assignments. These may be found on Blackboard in the tab “Smartbook Assignments.” The due dates and points for each Smartbook Assignment are listed in **Exhibit E** to the syllabus. Students who do not score well on the Smart Book Assignments should intensify their focus on the reading, review the self-study materials on Blackboard, and/or seek office hours with the professor. Late assignments will not be accepted and will earn 0 points.

Team Assignments (160 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 19, 2022 to earn the applicable points. Students who do not join a team by the deadline will be placed on a team by the professor and will not earn the applicable points.

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

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 may result in a loss of up to 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.

An important learning aspiration 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**.

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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 in Blackboard. The score will be final after the 5-day period has expired.

Quizzes and Examinations (750 points)

There are twelve 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.
- 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 by the deadline.
- The professor will not assist students or clarify questions about any quiz or exam until after it is graded.
- There are no make-up quizzes or exams or alternative dates to take any quiz or exam.
- If a student wishes to challenge their score on any quiz or exam, they must communicate their desire within seven days after the score is posted to Blackboard. After such time, scores are final.
- Quizzes and examinations are required to be completed 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 have 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.

There are two scheduled midterm examinations. Students must adhere to the rules and requirements of quizzes and examinations, set forth above.

Midterm exam 1 will be held on February 15, 2022 during normal class time. Midterm exam 2 will be held on March 29, 2022 during normal class time.

The final examination is comprehensive and cumulative. Students must adhere to the rules and requirements of quizzes and examinations set forth above. The final exam will be held on May 11, 2022 from 8:00 am to 10:00 am CA time.

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,

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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.

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.

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 in 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>.

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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.

Recordings

Video recording of faculty lectures is not permitted by anyone other than USC and the professor due to copyright infringement regulations and privacy rules. 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 in Blackboard. The use of any recorded or distributed material is reserved exclusively for the USC students registered in this course.

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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

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/departments/departments-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 OSAS (osas.usc.edu). OSAS 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 OSAS each semester. A letter of verification for approved accommodations can be obtained from OSAS. Please be sure the letter is delivered to your professor as early in the semester as possible. OSAS 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 OSAS is (213) 740-0776. Email: ability@usc.edu.

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

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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.

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.

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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IMPORTANT INFORMATION REGARDING FRIDAY CLASSES

The Friday classes in this course are used as sessions for guest speakers to speak to students. The Friday sessions provide an opportunity for students to hear these speakers live and on campus. It is anticipated that for this semester these speakers may include former students, leading business executives, industry experts, and well-known people who have previously engaged in illegal activities. Many of these potential speakers have voiced concerns about being video recorded. **So, it is likely that these sessions will not be recorded.**

As you review the details of the Course Calendar, please note that there are no Friday speaker session dates that have been listed in **Exhibit A**. Scheduling speakers is a dynamic process. We currently plan on having 4 to 6 speakers this semester. At the time that this Syllabus was prepared, we did not have specific dates for each of the speakers. Therefore, there will be four to six Fridays in which students are expected to attend speaker sessions from 9:30 am to 10:50 am but we cannot communicate the exact dates of those events at this time. So, it is important that students plan to keep their Friday mornings available from 9:30 am to 10:50 am to attend these sessions, and to be alert for notifications indicating the days that the students are expected to attend a Friday session.

Students will be given at least seven calendar days' notice prior to any Friday Session with guest speakers. We will post the dates of the speakers as announcements on Blackboard. The location of the Friday sessions will be in Hoffman Hall in the Edison Auditorium. While attendance will not be taken, anything said by the speakers may potentially be included as questions on your exams and quizzes.

Because we will ask students to attend a number of sessions on Fridays, please note that we have reduced the number of days to attend course during our regularly scheduled times. These dates where there will be no class are:

- February 24
- March 24
- March 31

There will also not be class on the days following the Martin Luther King, Jr. and Presidents' Day holidays. These dates are:

- January 18
- February 22

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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
1/11	1	Introduce Instructor Team exercise Introduction to Ethics Why is ethics important	<ul style="list-style-type: none"> Syllabus in Bb EODMA Textbook, Pages 1 – 15 Articles on Bb (1/11) 	Sign up for Connect Smartbook; Introductory assignments due by January 10	Team Assignment #1 Part A
1/13	2	Perceptions of Ethics Classical Ethics Theory Other Modern Ethics Theory	<ul style="list-style-type: none"> EODMA Textbook, Pages 15 – 45 Articles and Videos on Bb (1/13) 	Blackboard Quiz #1 Smartbook Assignment #1	
1/18		No Class		Blackboard Quiz #2	Team Assignment #1 Part B
1/20	3	Ethical Decision Making models Class Discussion regarding the cases: <ul style="list-style-type: none"> It's Only a Guess A Little Bit of Income Support 	<ul style="list-style-type: none"> EODMA Textbook, Pages 57 – 91 Cases: It's Only a Guess and A Little Bit of Income Support 		Team Assignment #1 Part C
1/25	4	Ethical Models			Team Assignment #2
1/27	5	Cognitive Bias Ethical Dilemmas Class Discussion regarding the cases: <ul style="list-style-type: none"> May Zhang Pinto Automobiles Amusement 	<ul style="list-style-type: none"> EODMA Textbook, Pages 115 – 132 Article on Bb (1/27) Prospect Theory materials 	Blackboard Quiz #3 Smartbook Assignment #2	
2/1	6	Ethical Decision Making Cases in EODMA Textbook			Team Assignment #3
2/3	7	Understanding Bubbles Subprime Crisis	<ul style="list-style-type: none"> Articles on Bb (2/3) 	Blackboard Quiz #4	
2/8	8	Bubbles			Team Assignment #4
2/10	9	Ethics in Motion	Ethics in Motion: read the pages applicable to your team's case		Team Assignment #5
2/15	10	Midterm Examination 1			
2/17	11	Review of Midterm Examination 1 Introduction to the AICPA Code of Conduct Review of research tools Practice using online tools	<ul style="list-style-type: none"> EODMA Textbook, Pages 209 – 261 Review Preamble to AICPA Code of Professional Conduct Articles on Bb (2/17) 		
2/22		No Class			
2/24		No Class		Blackboard Quiz #5	

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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
3/1	12	AICPA Code of Professional Conduct	<ul style="list-style-type: none"> AICPA Code of Professional Conduct 	Smartbook Assignment #3	Team Assignment #6
3/3	13	Confidentiality Conflicts of Interest	<ul style="list-style-type: none"> EODMA Textbook, Pages 279 – 314 Articles on Bb (3/3) 	Blackboard Quiz #6	Team Assignment #7
3/8	14	Avant Guard case		Smartbook Assignment #4	Team Assignment #8
3/10	15	Professional responsibilities in tax	<ul style="list-style-type: none"> EODMA Textbook, Pages 339 – 370 IRS Circular 230 (skim) AICPA Statements on Standards for Tax Services 	Blackboard Quiz #7	Team Assignment #9
3/15		Spring Break			
3/17		Spring Break			
3/22	16	Professional responsibilities for Fiduciaries and Financial Planners	<ul style="list-style-type: none"> Articles on Bb (3/22) 	Smartbook Assignment #5	
3/24		No Class		Blackboard Quiz #8	
3/29	17	Midterm Examination 2			
3/31		No Class			
4/5	18	Review of Midterm Examination 2 Earnings Management	<ul style="list-style-type: none"> EODMA Textbook, Pages 391 – 443 Articles on Bb (4/5) Case: Under Armour 		
4/7	19	Fraud cases: <ul style="list-style-type: none"> Enron Diann Cattani Walt Pavlo 	<ul style="list-style-type: none"> See Bb folder for articles and videos 	Smartbook Assignment #6 Blackboard Quiz #9	
4/12	20	Corporate Fraud			Team Assignment #10
4/14	21	Whistleblowing	<ul style="list-style-type: none"> EODMA Textbook, Pages 132 – 173 Articles on Bb (4/14) 	Smartbook Assignment #7 Blackboard Quiz #10	
4/19	22	Whistleblowers			Team Assignment #11
4/21	23	Leadership/Professionalism	<ul style="list-style-type: none"> EODMA Textbook, Pages 485 – 511 Articles on Bb (4/21) 	Blackboard Quiz #11	
4/26	24	Leadership/Professionalism		Smartbook Assignment #8	Team Assignment #12
4/28	25	Wrap Up		Blackboard Quiz #12	
5/11		Final Examination from 8 am to 10 am			

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EXHIBIT B - TEAM ASSIGNMENTS (Page 1 of 11)

Team Assignments

- Please carefully read the Syllabus for information on Team Assignments.
- All team members will receive the identical number of points for all written and oral team assignments, while each student is a member of the team.
- Team Assignments will be submitted through a link on Blackboard. There should only be one submission for each assignment by each team. Multiple submissions may not be accepted. If there are issues, the professor must be contacted at least 30 minutes prior to the start of class.
- Team Written Assignments that are turned in after the time when they are due may not be accepted and may not earn points.
- Students should be ready to present their oral presentations on the day that they are due. Students who are not ready to immediately present to the class will lose points on their presentation.
- Students must also stay within the time restrictions of their oral presentations. Students who go over their allotted time may lose points on their presentation.
- It is important to put the names of each Team Member and the number of the Team on each Team Assignment. Failure to clearly write the team number and the names of each team member on a Team Assignment will result in a loss of points for that particular assignment.

TEAM ASSIGNMENT SCHEDULE

Assignment #	Points	Due Date	Time
Team Assignment #1 Part A	3	1/11/2022	5:00 pm
Team Assignment #1 Part B	3	1/19/2022	5:00 pm
Team Assignment #1 Part C	4	1/20/2022	In class
Team Assignment #2	15	1/25/2022	10:00 am
Team Assignment #3	15	2/1/2022	10:00 am
Team Assignment #4	15	2/8/2022	10:00 am
Team Assignment #5	15	2/10/2022	10:00 am
Team Assignment #6	5	3/1/2022	10:00 am
Team Assignment #7	5	3/3/2022	10:00 am
Team Assignment #8	15	3/8/2022	10:00 am
Team Assignment #9	20	3/10/2022	In class
Team Assignment #10	15	4/12/2022	10:00 am
Team Assignment #11	15	4/19/2022	10:00 am
Team Assignment #12	15	4/26/2022	10:00 am
Totals	160		

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EXHIBIT B - TEAM ASSIGNMENTS (Page 2 of 11)

Date	Assignment Number	Team Assignment Description
Part A 01/11	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 11, 2022 at 5:00 pm.</p> <p>Part A: There are 3 points available for Part A This Assignment is an individual assignment due on or before 5:00 pm January 11, 2022. Please complete and upload this Assignment before the due date and time to earn points. Late submissions do not earn points. It will be helpful if this could be completed prior to the start of class on January 11, 2022.</p>
Part B 01/19		<p>Part B: There are 3 points available for Part B Students will form themselves into teams on or before January 19, 2022 at 5:00 pm. All students should go to Blackboard and go to the Users and Groups tab and properly enroll in the Team number associated with the start time of their course. Please complete the sign-up on Blackboard and enroll properly with your team number. Each student must form teams from the cohort in their respective class. For all enrolled students, failure to properly enroll in the team for your class may result in 0 points.</p>
Part C 01/20		<p>Part C: There are 4 points available for Part C This part of the Team Assignment #1 must be completed on January 20 during the time allowed for in class. Failure to participate in this exercise may result in significant point loss. There is no make-up work available for students who are enrolled in the class and who do not participate in this team assignment.</p>

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Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 3 of 11) Team Assignment Description
1/25	Team Assignment #2	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by January 25 at 10:00 am. The oral presentation should be no more than 6 minutes. Each team has been assigned an Ethical Theory or Ethical Model. Research outside of the Classroom and Classroom materials are required to successfully complete this assignment.</p> <ul style="list-style-type: none"> ➤ Briefly describe the Ethical Theory or Model ➤ Describe the person credited with the creating the theory/model ➤ State the arguments in support of the Ethical Theory/Model ➤ State the arguments critical of Ethical Theory/Model ➤ Team's opinion on the Ethical Theory/Model as a basis for ethical decision making ➤ How would each of the following be viewed/ treated under the Ethical Theory/Model (address if the theory/model treats these as absolutes or allows for flexibility in some situations): <ol style="list-style-type: none"> 1. Lying 2. Price gauging 3. Executive compensation 4. Executive severance pay 5. Assisting someone who was committing fraud but not actually benefitting or committing fraud yourself 6. Insider trading 7. 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 Utilitarianism Team 5 Social Justice Theory Team 6 Core Value Ethics Team 7 Deontology Team 8 Virtue Ethics Team 9 Corporate Social responsibility Team 10 Care Ethics</p> <p>This team assignment is worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 4 of 11) Team Assignment Description
2/1	Team Assignment # 3	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by February 1 at 10:00 am. The oral presentation should be no more than 6 minutes. The topic of the presentation is to review ethical dilemmas that are presented to you from the cases in the textbook. Each team is assigned one particular case. Please see the textbook for the respective cases assigned to each team below and note that the case may be found near the end of each chapter in the textbook:</p> <p>Team 1 – Case 1-7 Team 2 – Case 1-9 Team 3 – Case 2-1 Team 4 – Case 2-3 Team 5 – Case 2-4 Team 6 – Case 2-5 Team 7 – Case 2-7 Team 8 – Case 2-8 Team 9 – Case 1-6 Team 10 – Case 1-8</p> <p>Each Team will prepare and present to the class an oral and a written presentation regarding their case.</p> <p>The oral presentation must include all of the following:</p> <ol style="list-style-type: none"> 1. Describe the situation, including key facts, individuals and background. 2. What were the key issues? 3. What is the moral dilemma? 4. Who was impacted? 5. What are the choices? 6. What are the circumstance that lead to the situation? 7. How is the case relevant to this class? <p>In addition to presenting, each team not presenting will be expected to participate in Questions and Answers. That means each team will need to be prepared to ask questions of the presenting team. All team members are expected to participate.</p> <p>This team assignment will be worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 5 of 11) Team Assignment Description
2/8	Team Assignment #4	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by February 8 at 10:00 am. The oral presentation should be no more than 6 minutes. Each team has been assigned an infamous Bubble. The team shall research their respective Bubble and provide a written presentation and an oral presentation.</p> <p>Each team will address the following issues with respect to their Bubble:</p> <ol style="list-style-type: none"> A. Describe the circumstances leading up to the Bubble. B. Describe the historical context of the Bubble, in other words what was happening in the geographical part of the world at that time. How and why did the Bubble occur? C. Describe the Bubble, including in what country it occurred, who was impacted, how big of an impact was the Bubble, and how big would the Bubble be in today's dollars. D. What caused the Bubble to burst? E. What were the ramifications of the Bubble (changes in laws, business practices, etc.)? F. Were there any ethical implication to the cause or the bursting of the Bubble? <p>Team 1 South Sea Bubble of 1720s Team 2 Mississippi Bubble 1718-1721 Team 3 Financial Panic of 1857 in the US Team 4 Florida Land Boom of 1920 Team 5 Wall Street Stock Market Crash of 1929 Team 6 Asian Financial Crisis of 1997 Team 7 Japanese real estate Bubble of 1991 Team 8 Dot Com Bubble in 2000 Team 9 Dutch Tulip Bubble of 1630s Team 10 British Railway Bubble of 1840s</p> <p>This team assignment will be worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 6 of 11) Team Assignment Description
2/10	Team Assignment #5	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by February 10 at 10:00 am. The oral presentation should be no more than 6 minutes. Each team has been assigned a chapter from Ethics in Motion.</p> <p>The presentation 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 from Ethics in Motion are:</p> <ul style="list-style-type: none"> • Team 1 Joshua the CFO, Chapter 3 • Team 2 A Question of Willful Blindness, Chapter 5 • Team 3 Steve’s Tax Scheme, Chapter 6 • Team 4 Dr. Gary’s Seven Patient Files, Chapter 7 • Team 5 Jeff’s Cash Structuring, Chapter 10 • Team 6 Susan’s Efforts to Help a Client, Chapter 11 • Team 7 Ryan’s Accounting Fraud, Chapter 12 • Team 8 Peter’s Good Intentions, Chapter 13 • Team 9 Beverly Hills Consigliore, Chapter 8 • Team 10 Derick’s Bribery Charges, Chapter 9 <p>This Team Assignment is worth 15 points.</p>
3/1	Team Assignment #6	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by March 1 at 10:00 am. The oral presentation should be no more than 3 minutes. Each team has been assigned a key word to research from the AICPA Code of Professional Conduct. Each team will prepare a written description of the key word and will discuss the meaning and definition of the word.</p> <p>The key words assigned to each team are listed below:</p> <p>Team 1 Covered Member Team 2 Immediate Family Team 3 Close Relative Team 4 Key Position Team 5 Direct Interest and Indirect Interest Team 6 Close Friend Team 7 Client Prepared Records and Client Records Team 8 Work Product Team 9 Working Papers Team 10 Pressure</p> <p>This Team Assignment is worth 5 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 7 of 11) Team Assignment Description
3/3	Team Assignment #7	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by March 3 at 10:00 am. The oral presentation should be no more than 3 minutes. Each team has been assigned a key word to research from the AICPA Code of Professional Conduct. The team should discuss why the key word may be important to the CPA.</p> <p>The key words assigned to each team are listed below. Team 1 Gifts and entertainment Team 2 Contingent fee Team 3 Employment or Association with an Attest Client Team 4 Non-attest work to attest clients Team 5 Car loan Team 6 Mortgage loan Team 7 Excessive reliance on revenue Team 8 Late fees / unpaid fees Team 9 Member in Business Team 10 Member in Public Practice</p> <p>This Team Assignment is worth 5 points.</p>
3/8	Team Assignment #8	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by March 8 at 10:00 am. The oral presentation should be no more than 6 minutes. Each team is assigned a mini case. The details of each mini case may be found in Blackboard.</p> <p>Each team will need to read the case and address following:</p> <ol style="list-style-type: none"> 1. What is or 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. What are the references from the AICPA Code of Professional Conduct for each question and issue raised by this case? <p>This Team Assignment is worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 8 of 11) Team Assignment Description
3/10	Team Assignment #9	<p>This will be an in-class exercise. Each team will be given clues to help Bob the Bean Counter navigate the AICPA Code of Professional Conduct. This exercise will be a time sensitive assignment designed to test how fast you can conduct research on certain elements of the AICPA Code and arrive at the correct solutions.</p> <p>Team members will need a computer/tablet and access to Blackboard and the AICPA Code to perform well.</p> <p>Time will not be your friend on this assignment. You will need to trust your teammates and work as a team to complete this assignment within the time allowed.</p> <p>Each team will complete the assignment during class time.</p> <p>This Team Assignment is worth 20 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 9 of 11) Team Assignment Description
4/12	Team Assignment #10	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by April 12 at 10:00 am. The oral presentation should be no more than 6 minutes.</p> <p>The presentation must include all of the following:</p> <ul style="list-style-type: none"> • What was the scandal? • What were the key issues? • Was it an accounting scandal or something else? • 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 of 2005 Team 3 The WorldCom Scandal of 2002 Team 4 Rita Crundwell and the City of Dixon, Illinois Team 5 The Tyco Scandal of 2002 Team 6 The Health South Scandal of 2002 Team 7 Luckin Coffee Fraud Team 8 Wirecard Fraud Team 9 The Turing Pharmaceutical Pricing Scandal of 2015 Team 10 The FIFA Scandal of 2015</p> <p>This Team Assignment is worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 10 of 11) Team Assignment Description
4/19	Team Assignment #11	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by April 12 at 10:00 am. The oral presentation should be no more than 6 minutes. Each team will conduct a presentation on a specific whistleblower.</p> <p>The presentation 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? ✓ What were the risks and rewards of whistleblowing? ✓ 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? Support your opinion with analysis. <p>The team assignments are:</p> <p>Team 1 Jeffrey Wigand, Brown and Williamson Whistleblower Team 2 Cynthia Cooper, WorldCom Whistleblower Team 3 Thomas Drake, NSA Whistleblower Team 4 Peter Forcelli, ATF Whistleblower Team 5 David Graham, FDA Whistleblower Team 6 Erin Brockovich, PGE Whistleblower Team 7 Coleen Rawley, FBI Team 8 Edward Snowden, National Security Agency Team 6 Alayne Fleischmann, JPM Whistleblower Team 10 Jane Turner, FBI</p> <p>This Team Assignment is worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B- TEAM ASSIGNMENTS (Page 11 of 11) Team Assignment Description
4/26	Team Assignment #12	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class due by April 26 at 10:00 am. The oral presentation should be no more than 6 minutes. Each team will present on a historical leadership event.</p> <p>The presentation should cover the following issues at a minimum.</p> <ul style="list-style-type: none"> ✓ Background of the situation ✓ How did the situation come to light ✓ What were the ethical issues relating to the issue ✓ What were the failures of leadership or professionalism ✓ How did people outside the company react ✓ What were the ramifications to those involved ✓ What is the opinion of the team regarding the event and how those involved were treated <p>The team assignments are:</p> <p>Team 1 The Equifax Data Breach of 2017 Team 2 McDonald's CEO Steve Easterbrook Scandal Team 3 The Wells Fargo Account and Fee Scandal of 2016 Team 4 JP Morgan Chase 2012 London Whale Scandal Team 5 The Theranos Scandal of 2015 Team 6 Johnson and Johnson Tylenol Poisoning attack of 1982 Team 7 British Petroleum - Deep Water Horizon Explosion of 2010 Team 8 United Airlines Passenger Removal Crisis of 2017 Team 9 Volkswagen Emissions Scandal of 2015 Team 10 Kentucky Fried Chicken UK Shortage Scandal of 2018</p> <p>This Team Assignment is worth 15 points.</p>

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EXHIBIT C - Quizzes

Quiz #	Due Date	Due Time	Points
1	1/16/2022	11:59pm	5
2	1/23/2022	11:59 pm	15
3	1/30/2022	11:59 pm	10
4	2/06/2022	11:59 pm	10
5	2/27/2022	11:59 pm	10
6	3/06/2022	11:59 pm	10
7	3/13/2022	11:59 pm	5
8	3/27/2022	11:59 pm	5
9	4/10/2022	11:59 pm	10
10	4/17/2022	11:59 pm	10
11	4/24/2022	11:59 pm	10
12	4/28/2022	5:00 pm	10

- All quizzes shall be taken on Blackboard and must be completed 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 is no make-up work possible if your internet connection fails or goes down.
- There are no make-up quizzes.
- All quizzes are open book and open note.
- Quizzes are required to be performed individually.
- Communication, sharing information or texting with other students while taking a quiz is prohibited. Collaboration, cooperation, coordination or assisting with other students is prohibited.
- Students who engaged in prohibited behaviors will earn 0 points for that quiz and may be subject to further sanctions and penalties.
- The final quiz on 4/28/22 is a blackboard exam that will be due by 5 pm. However, the current plan is to allow students time to take the quiz during the class session. It is a cumulative quiz and may cover any of the topics in the class, including guest speaker presentations and any of the Team Presentations.

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 the 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' professionalism 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' professionalism 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.

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EXHIBIT E

Smart Book - McGraw Hill Connect Assignments

Assignment Reference	Available time period		Location on Blackboard	Points
Introduction	Availability Begins	1/3 8:00 am	Smartbook Assignments	2
	Availability ends	1/10 11:59 pm	Introductory Assignments	Points
1	Availability Begins	1/3 8:00 am	Smartbook Assignments	5
	Availability ends	1/13 10:00 am	Smart Book Assignments Chapter 1	Points
2	Availability Begins	1/14 5:00 pm	Smartbook Assignments	5
	Availability ends	1/27 10:00 am	Smart Book Assignments Chapter 2	Points
3	Availability Begins	2/14 5:00 pm	Smartbook Assignments	5
	Availability ends	3/1 10:00 am	Smart Book Assignments Chapter 4	Points
4	Availability Begins	3/2 5:00 pm	Smartbook Assignments	5
	Availability ends	3/8 10:00 am	Smart Book Assignments Chapter 5	Points
5	Availability Begins	3/9 5:00 pm	Smartbook Assignments	5
	Availability ends	3/22 10:00 am	Smart Book Assignments Chapter 6	Points
6	Availability Begins	3/23 5:00 pm	Smartbook Assignments	5
	Availability ends	4/7 10:00 am	Smart Book Assignments Chapter 7	Points
7	Availability Begins	4/8 5:00 pm	Smartbook Assignments	5
	Availability ends	4/14 10:00 am	Smart Book Assignments Chapter 3	Points
8	Availability Begins	4/15 5:00 pm	Smartbook Assignments	3
	Availability ends	4/26 10:00 am	Smartbook Assignments Chapter 8	Points

While the tools in Connect offer streamlined and efficient means to review each chapter of the textbook, it is critically important that students read the entire chapter from the textbook prior to the start of class when we will cover the material from that chapter (See **Exhibit A**).