

**University of Southern California**  
**Syllabus Spring 2022**  
**ACCT 530: Ethics for Professional Accountants**

**Class Sections for ACCT 530**

<b><u>Section</u></b>	<b><u>Meeting Days</u></b>	<b><u>Scheduled Class Meeting Time</u></b>	<b><u>Professor</u></b>	<b><u>Room</u></b>
14210	Monday & Wednesday	8:00 – 9:20 am Los Angeles time	James Leonetti	JKP 202
14211	Monday & Wednesday	9:30 – 10:50 am Los Angeles time	James Leonetti	JKP 202
14212	Monday & Wednesday	11:00 – 12:20 pm Los Angeles time	James Leonetti	JKP 202

Office location: Basement of Leventhal, B4  
Class duration January 10, 2022-April 27, 2022  
**Units 3.0**  
Faculty: James (Jim) Leonetti  
Email: [Leonetti@marshall.usc.edu](mailto:Leonetti@marshall.usc.edu)

**Class Meetings**

This course will begin on January 10, 2022. The first two class sessions will be conducted in an Online environment using ZOOM. Please see the ZOOM Link on Blackboard to attend the first two class sessions, on the dates of January 10, 2022 and January 12, 2022. The materials for these two classes will be available to students in Blackboard, under the tab Lecture Content and Recordings.

Beginning on January 19, 2022, this class is planning to be an in person learning experience and will meet in Room 202 of the JKP Building. Should USC change its plans with respect to in person learning, we will communicate as soon as we appropriate. *(Please see Classroom Policies in this Syllabus).*

This course is also planning to meet on certain Fridays during the semester. The purpose of the Friday sessions is to have speakers discuss real experiences around the topics covered in this course. Because of the COVID pandemic, and for other factors, we do not have specific dates for the Guest speakers for this semester at the time of developing this Syllabus. Students will be given written notice ( via Blackboard announcement) prior to any Friday session they are required to attend. Students should plan on meeting on Fridays and should keep themselves available between 9:30- 10:50 am on Fridays during the spring semester 2022.

**Course Description**

This course provides the knowledge that accountants need in order to identify potential ethical issues and the tools to help respond to them. The course will provide students the opportunity to demonstrate their knowledge of course materials individually and within a team structure.

Students will be introduced to a number of 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. The Course will present a range of ethics-related issues, 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 practice, including financial accounting and reporting, management accounting, audit, taxation, accounting information systems, forensic accounting and accounting-related consulting.

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## **Office Hours**

Office hours are one of the things that I most enjoy about serving as a professor. I hope to meet with all of you. I intend to have both In- person Office hours and ZOOM meeting office hours, In the event that USC requires a virtual learning environment this semester, I will update my office hours schedule below to expand the time of Zoom office hours.

### **Reservations for Office Hours**

- Reservations to meet with me in Office Hours are important. Historically, my office hours get filled very quickly. I use the Calendly APP as a scheduling resource for office meetings. A link for the Calendly APP is posted on Blackboard.
- **Reservation Link:** Please see the reservation for Office Hours Link in Blackboard. Then select either the In Person or the Zoom Office Hours link to schedule Office Hours. The Link will give you access to the Calendly APP. The Calendly App has many helpful features and will show my availability for scheduled In person and Zoom Office hours meetings.
- Students are welcome to drop in for in person office hours. However, I will honor appointments and give time preference to students who have appointments. Students are required to make appointments for Zoom office hours. Students should email me for mutual availability if an **alternative office hour meeting** is desired or if my schedule shows no availability.

### **In-person office hours - scheduled**

- Location: Room B4 in basement of the Leventhal School
- Tuesdays 10:00 am – 4:00 pm, potentially later.
- If a student is in need of in person office hours other than at the time above, please email me and let's try and find a mutually convenient time to meet.

### **Zoom office hours - scheduled**

- **Thursday and Fridays from 10:00 -2:00; sometimes later**
- **Reservation Link:** Please see the reservation for Office Hours Link in Blackboard. Then select the Zoom Office Hours link to schedule Zoom Office Hours. **The Link will give you access to the Calendly APP. I use the Calendly App to schedule Zoom Office Hours.**
- **Please use the Calendly App** to schedule an appointment to meet with me via Zoom. The Calendly APP will provide a ZOOM link when you schedule the meeting. Calendly will also show availability of my schedule.
- If I do not have any appointments by 10:30 am on the days that I am scheduled to hold Zoom Office hours, I may terminate office hours for that entire day.

### **Alternative Office Hour meetings**

- ✓ Alternative office hours and meetings will be scheduled as is mutually convenient and may be in person, zoom or by phone call as is mutually convenient.
- ✓ PLEASE don't hesitate to contact me and request an appointment if scheduled office hours are not available.
- ✓ Students are also encouraged to contact me ( email) to set up appointments for potential meetings at times other than the scheduled office hour times shown in the syllabus or in the Calendly app. I will try and accommodate a mutually convenient time to meet.

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## **Course Activities**

The professor reserve 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.

Additionally, as further discussed under the section Classroom Policies, this class has been planned as an in person learning experience. Should USC or the Marshall School or the Leventhal School make the decision that a virtual learning environment will be the mode of learning for a portion or all of this course, then changes to the Class Calendar ( Exhibit A) and other course activities may be required, Changes to course activities will be communicated in writing (via Blackboard Announcements), as soon as practical.

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

- This Course will be using the tools and resources of McGraw Hill Connect. It is required that students sign-up for Connect ([Connect/Blackboard Student Registration Instructions](#))
- The Course Calendar, **Exhibit A**, detailed assignments, examinations, quizzes and other activities.
- Class sessions will involve professor lectures, one-on-one interactions, quizzes, homework and out of class assignments, guest speakers, and examinations.
- The Course will also utilize videos and other materials from third parties.
- All class sessions will be recorded, and the recordings will be posted on Blackboard.
- Team Assignment are listed in **Exhibit B**.
- Quizzes are to be taken on Blackboard as described in **Exhibit C**.
- McGraw Hill Smart Book assignments are listed in **Exhibit E**.
- **Examinations are scheduled to be taken in person on campus during regular classroom times.**
- **Friday guest speaker sessions. These sessions have not been specifically assigned but students should keep their Friday mornings available to attend these sessions when the specific scheduling is known.**

## **Learning Objectives**

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

1. Contrast and compare the distinction between Ethics, Morals, Value and Beliefs.
2. Articulate why ethics is an integral part of financial accounting and reporting.
3. Identify ethical issues they might face and how to respond effectively to them.
4. Explain the major theoretical ethical reasoning models.
5. Describe 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.
6. Describe a range of ethics-related issues, including the motivations for ethical violations and frauds.
7. Describe the history and events of a number of significant corporate fraud cases.
8. Analyze the inspiration, risk, benefits and possible outcomes of whistle blowing.
9. Identify effective communication strategies when you believe something unethical is taking place.
10. Demonstrate how to effectively work in team environments.
11. Demonstrate effective presentation skills.
12. Identify the primary traits of Professionals and Leaders

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### **Classroom Policies**

This course is planned to be offered as an in-person course. Active class participation is important in achieving the learning objectives for this course. Students are expected to be in attendance in the classroom and actively participating. Unless, (1) USC has indicated that portions of this course will be conducted virtually, (2) a student has an accommodation letter from OSAS or Marshall, or (3) a student is experiencing illness or does not pass Trojan check, then in person attendance and active participation is expected in the classroom.

However, this course is being conducted while the risk of contracting COVID 19 (or its variants) is considered a serious health risk. The University reserves the right to exercise its judgement to change a portion of the course meeting dates or all of the course meeting dates in this class to be virtual (online). Should USC determine certain meeting dates in this course should be held virtually, then those class meeting sessions will be held virtually using ZOOM or another technology. In-person classroom learning will not occur on any date that USC has determined that the class should meet virtually. Should USC make the determination to conduct this course virtually, communication will be made to all students informing them of any changes on how the course will be conducted.

Additionally, if a student provides an accommodation letter from USC, OSAS or from Marshall detailing visa or travel restrictions, then the student may be permitted to attend the course asynchronously, or virtually using ZOOM. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. Your instructor will then provide regular access to a recording of the classroom lecture and activities. Students will earn Professionalism points even if not attending class in person under these circumstances.

**Students who are experiencing illness or who do not meet the requirements of Trojan Check or do not meet other safety protocols established by USC should not attend class in person.** Please inform the instructor if you will be missing class activities, prior to the class or as promptly as reasonable. Please be prepared to potentially provide evidence that you are under the care of a medical professional. Students will earn Professionalism points even if not attending class in person under these circumstances. Students who have an illness, may attend class via Zoom. Please see the section *Make Up Work and Extra Credit* of the syllabus for information on what to do if you are ill at the time of a scheduled examination.

### **COVID 19 Protocols**

The risk of contracting and/or spreading Covid 19 is currently considered a serious health risk. The federal government, state, county, city and the university have established both recommendations and requirements with respect to in person class attendance and meetings during this time. In this course, we will comply with and adhere to these requirements. Therefore, students, faculty and guest speakers are expected to comply with these requirements at all times. If such compliance requires that all people attending class in person must wear a mask or protective face covering, then compliance with that requirement will be strictly enforced. Students who do not wish to comply should contact their academic advisor or the administration of their enrolled school at USC. Students who do not comply should not attend in person activities.

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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**

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 requirement and the norm for those who attend and participate in my class. Please see the graded element – **Professionalism** in this syllabus.

As outlined in the student handbook, there are specific expectations of a student attending class online. When attending, present and act appropriately 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 video conferencing and 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.
- 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)

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**Required Textbooks, Materials and Tools**

**A. Textbooks. There are two Textbooks that will be used in this Course:**

- Mintz and Morris, (2020). Ethical Obligations and Decision Making in Accounting – McGraw Hill Connect. **Purchase this text book via McGraw Hil Connect.**
  - **It is a requirement to use the Connect Textbook, Smart books, homework and other assignments.** Please sign up for your Connect Account as soon as possible.
  - We will be using the Connect Book version of the textbook from McGraw Hill Connect. This is an online textbook with interactive and advanced features.
  - Please use the following link for the instructions on using Connect <https://video.mhhe.com/watch/UZnyThhiZgbh3pKQFBiQUZ>
- Justin M. Paperny (2010). Ethics in Motion. Etika LLC. 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. Course Blackboard: [20221 acct 530 14214: Ethics for Professional Accountants](#)**

*If you have any questions or need assistance with the Blackboard Course Pages, please contact the Marshall HelpDesk at 213-740-3000 (option 2) or [HelpDesk@marshall.usc.edu](mailto:HelpDesk@marshall.usc.edu).” Alternatively, (213) 740-5555 will get you the USC ITS Help Desk.*

**C. Additional Course materials are an important part of the Course and will be posted onto the Blackboard, including:**

- Video recording of Lectures
- Lecture Notes and presentations
- Articles of various authors posted on Blackboard
- Video Material Posted on Blackboard
- Instructor provided materials
- **Any material posted on Blackboard is eligible to be included on any examination, even if not discussed in class**

**TECHNOLOGY REQUIREMENTS**

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.

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**Minimal Technical Skills Needed**

Minimal technical skills are needed in this course. The minimal technical skills you should have include the ability to:

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

**Advance Preparation Assignments and Expectations**

A schedule of the advanced preparation assignments is included in the **Course Calendar, Exhibit A**. It is the responsibility of students to be familiar with and to complete the Advance Preparation Assignments on or before their due dates. Students should carefully read Exhibits A, B, C, D & E to have a clear understanding of what is expected. Please contact your professor if you have any confusion or concern about the Advanced Preparation Assignments prior to the due date of that advanced preparation assignment.

Students are expected to complete the advance preparation assignments outside of the classroom and before the expiration of the due date and time. The due dates are listed in the Exhibits to the Syllabus. The advance preparation assignments will be found in Blackboard or Connect.

Certain items of Advance Preparation Assignments are worth points that count to the total points and grading in the course. Advance Preparation Assignments that are turned in late will not be accepted and will earn no points, unless a religious observance conflict or an emergency situation has been occurred **as outlined later in this Syllabus**. Advance Preparation Assignments that offer points to be earned include:

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

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**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 know the requirements for advance reading assignments, Team Assignments, Quizzes, Examinations and other activities in the **Course Calendar**.

Additionally, the following dates are important for students to be aware:

<b>Beginning of the Spring Semester 2022</b>	<b>January 10, 2022</b>
<b>First day of ACCT 530</b>	<b>January 10, 2022</b>
<b>Martin Luther King, Jr holiday: USC Holiday</b>	<b>January 17, 2022</b>
<b>Last day to add the Class</b>	<b>January 28, 2022</b>
<b>Last day to drop the Class without a W on transcript and receive a refund</b>	<b>January 28, 2022</b>
<b>Mid-Term examination 1</b>	<b>February 14, 2022</b>
<b>President's Day: USC holiday</b>	<b>February 21, 2022</b>
<b>Last day to drop without a W on the transcript</b>	<b>February 25, 2022</b>
<b>No classes because of Spring Break</b>	<b>March 14-16, 2022</b>
<b>Mid-Term Examination 2</b>	<b>March 28, 2022</b>
<b>Last day to drop with a W</b>	<b>April 08, 2022</b>
<b>Final examination regular class meeting room</b>	<b>April 27, 2022</b>
<b>Final Quiz, final graded element of the course</b>	<b>May 4, 2022 5:00 pm</b>

❖ **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 so that they may attend such sessions.**

**Please refer to the following Exhibits to the Syllabus for important information, dates and requirements:**

- A. Exhibit A – Course Calendar
- B. Exhibit B – Team Assignments
- C. Exhibit C – Quizzes
- D. Exhibit D – Team Separation Procedures
- E. Exhibit E – Smartbook Assignments



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**Grading Standards**

I intend to adhere to the USC Leventhal School of Accounting grading guidelines and standards.

It is my general initial estimation of how 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 purposes of providing transparency on my initial forecast of how letter grades may correspond to percentages of points earned. The final percentages used to determine final letter grades will **likely be different** 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 all sections of ACCT 530 achieve an overall average grade point score of approximately 3.3 grade points. A number of items are considered when assigning final grades, including:

- A. The final point ranges that correspond to final letter grades determined for this course
- B. A student's average weighted score as a percentage of the available points for all assignments (the points earned divided by the number of total points possible)
- C. The overall average percentage score for all students in the sections of ACCT 530 that I teach
- D. A student's overall points earned ranking among all students enrolled in all sections of ACCT 530

Letter grades are awarded at the end of the course. No assignment, quiz, or examination will be awarded a letter grade. Graded coursework will result in points that will be accumulated throughout the course. After all points are totaled and average point totals, point ranges and other statistics are calculated, then points will be converted to letter grades and awarded, subject to normal administrative review procedures.

**Graded Elements & Possible Points**

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

<b><u>Graded Elements</u></b>	<b><u>Possible Points</u></b>	<b><u>Percent of Total Points</u></b>
Professionalism	50	5%
Smartbook Assignments	40	4%
Quizzes	110	11%
Team Assignments	160	16%
Mid-term exam 1	180	18%
Mid-term exam 2	220	22%
Final exam	240	24%
<b>Total</b>	<b><u>1,000</u></b>	<b><u>100%</u></b>

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### **Make-up Work and Extra Credit**

Extra credit is not offered to students and is not available in this class. Students should not request extra credit from the professor as it is not available. Requests for extra credit work is considered unprofessional.

Make-up work is generally not available and will not be offered to students. Make-up work will not be offered or available for Professionalism points. Make-up work for quizzes and examinations is not available, except for specific reasons (“**Allowed Exception**”). The professor reserves the right to review documentation in order to approve an **Allowed Exception**. **Allowed Exceptions** are limited but may include:

1. Student has a religious observance conflict.
2. A student is suffering from illness or injury and documentation may be requested.
3. An emergency arises. An “emergency” is defined as a serious, and an unforeseen situation, that is beyond the student’s control.
4. Students who join the course after it has started will have an opportunity to make up work, if they make a written request to the professor for make-up work within 2 days of joining the class.
5. Student athletes traveling to/from events with written approval from the USC Athletic Department.
6. Students representing USC, such as members of the Band, Dance Squad, Song Girls or other official USC organizations, in which the student representing USC is traveling during the time that an examination is being given.

Students must inform the professor prior to the class, if they are aware that they will be experiencing a known **Allowed Exception**. Students experiencing an illness, or an emergency should communicate as soon as practical. Students who miss an assignment, quiz or examination, will earn 0 points unless they have an **Allowed Exception**. Students who miss an examination because of an Allowed Exception will be offered the opportunity to add the possible points relating to the missed exam to the next exam. Students who miss the final exam with an Allowed Exception will be offered the opportunity to take the class as an incomplete.

Students who join the cohort after the first day of class may have the opportunity to make-up points if they contact the professor within 2 calendar days of joining the course. The professor may allow for alternative work for the missed items. **However, no make up work is available for Team Assignment #1 Part C.**

**A more detailed description of the various graded elements of this class is listed below.**

### **Smart Book Assignments {McGraw Hill Connect } (40) points or 4.0% of the total**

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.” Each Smartbook Assignment is referenced as being introductory and from Assignments 1-8 (Smart Book Assignment REF). The due dates and points for each Smartbook Assignment is listed in **Exhibit E** to the syllabus. Students who are not scoring 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 or a Teaching Assistant. Late Assignments will not be graded, will not be accepted and will earn 0 points.

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**Professionalism total points to be earned 50 or 5% of total.**

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 **Classroom Conduct, COVID 19 Protocols, Statement of Academic Conduct and Class Conduct/Netiquette** presented within this Syllabus. Students are expected to always act in a professional manner. Failure to act professionally will either result in 0 points earned or negative points for a particular class session.

Professional behavior requires that students will be respectful, polite and courteous to others. Disruptive, negative behavior and hurtful or inappropriate actions are nonprofessional behavior. Speaking on a phone or texting is considered unprofessional and is not permitted. If you need to communicate with others during class, please leave the classroom and be far enough away from class that you will not disrupt others.

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. If you cannot attend a class session, please send an email to your professor at least 15 minutes prior to the beginning of that class session. Beginning on January 19, 2022, students who communicate that they will miss class are demonstrating professionalism and will 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, has not met the standard of professional behavior for that class. To be clear, if a student attends the class via Zoom, the student must contact the professor prior to the start of each class in order to earn professionalism points, unless the student has an approved accommodation from USC in writing to attend class via Zoom.

While there is not a dress code for attending lectures, professionalism requires that students should dress appropriately. “Appropriately” is defined as attire that would be the norm for students attending USC.

Students who do not meet the standards of professionalism or who engage in unprofessional behavior may earn 0 points and/or **negative points** for professionalism. Negative points for professionalism will be determined at the sole discretion of the professor and will reduce the total amount of points accumulated by a student in this course. Negative points will adversely impact the total points accumulated by a student.

**Rules & Requirements of Quizzes**

There are 12 quizzes that will be held during this course. The following requirements will be in effect for each quiz:

- Quizzes will be made available and are to be completed on Blackboard.
- Quizzes are to be completed in one sitting. You may not stop and restart the quiz.
- Quizzes will be completed outside of classroom time.
- 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 engage in prohibited behaviors will earn 0 points for that quiz and may be subject to further sanctions and penalties.

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**Quizzes - total points to be earned 110 points or 11% of total**

During the semester there will be 12 quizzes worth a total of 110 points. The Course Calendar provides the dates for the quizzes. The time to complete each quiz is provided in the Course Calendar. See **Exhibit C** for the details of all Quizzes. **Please note that quiz #1 is on the Syllabus.** Other quizzes may cover material from lectures, the textbook, team presentations or guest speakers. **The final quiz is due by May 4, 2022 at 5:00pm this will be after the last class meeting date of this course.**

The quizzes will be made available to students and are to be completed on Blackboard. Students will be given 40 minutes to complete each quiz. The time to complete the quiz will begin once a student starts each quiz. The following requirements will be in effect for each quiz:

- The rule and requirements of quizzes are set forth above.
- If a student believes that they have an Allowed Exception, for missing a quiz, the student must contact me as soon as possible. Except for emergency situations, the student must contact me prior to the time that the quiz is due. Documentation may be required to approve an Allowed Exception.
- 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 and complete the quiz.
- 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 have to communicate their desire within two days after the score is posted to Blackboard. After such time, Quiz scores are final.

**Team Assignments 160 points or 16% of the total**

All students in the Course will be a member of a team of students. Students must join a team and document that they are members of that team on or before January 14, 2022 at 5:00 pm.

Each team will perform multiple Team Projects and Assignments throughout the semester. The due date and the instructions for each Team Assignment are detailed on **Exhibit B**.

The team assignments are to be performed collectively by members of the team, as each team determines in their 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 written 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 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. If the assignment requests the opinion of the team, it is important that the opinion be well supported. The Team Assignments should be turned in through Blackboard (electronically). Team Written Assignments that are turned in after the time when they are due, may not be accepted and may not earn points.

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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**.

**Rules & Requirements of Examinations**

There are 3 examination that will be held during this Course. The following requirements will be in effect for each examination:

- Examinations are currently planned to be taken in the regular classroom at the regular scheduled time.
- Examinations are to be completed in one sitting.
- Examinations will be made available and are to be completed on Blackboard.
- All examinations are open book and open note.
- Students will need a computer with an internet connection to take their examinations.
- Students should have a fully charged battery, supply as access to recharging may not be available during examination times.
- Examinations are required to be performed individually.
- Communication with anyone while taking an examination is **prohibited**.
- Collaboration, texting, cooperation, coordination or assisting with other students is **prohibited**.
- Students who engage in prohibited behaviors will earn 0 points for that examination and may be subject to further sanctions and penalties.

**Mid-term Examinations - (2) 400 points or 40% of the total**

There are two scheduled mid-term examinations in this course. Students must adhere to the rules and requirements of examinations, set forth above. Examination may cover material from lectures, the textbook, team presentations or guest speakers.

1. Mid-term exam 1 will be held on **February 14, 2022 during normal class time**. There are 180 points available for this exam. If a student believes that a question was incorrectly graded, the student must notify me on or before 7 calendar days after grades are posted on Blackboard. I will not entertain questions on the grading of the exam after the 7 calendar day period and all exams scores will be final after such time.
2. Mid-term exam 2 will be held on **March 28, 2022 during normal class time**. There are 220 points available for this exam. The date and time for students who are learning asynchronously will be provided at a later date. If a student believes that a question was incorrectly graded, the student must notify me on or before 7 calendar days after grades are posted on Blackboard. I will not entertain questions on the grading of the exam after the 7 calendar day period and all scores will be final after such time.

**Final Examination - 240 points or 24% of the total**

The Final examination will be cumulative but will have an emphasis on the materials not previously covered on any prior mid-term examination.

The Final exam will be held on April 27, 2022 in our regular classroom at the regular time. All final exam results are final after the scores are posted on Blackboard.

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**Retention of Graded Coursework**

Graded work that has not been returned to you 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. Examinations in this course will be completed on Blackboard, therefore, no paper copies will be distributed.

**Collaboration Policy**

Study groups and study partnerships are permitted and encouraged. Working with others is often a great way to learn materials and build interpersonal skills. This is particularly important on Team Assignments. Collaboration is also permitted for Smartbook Assignments. However, working with others is not allowed on quizzes or examinations, as further discussed below.

**Team Assignments:**

Students should 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 non- course 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. Please see the rules and requirements for quizzes and examinations, above.

**Academic Integrity**

Failure to abide by the Collaboration Policy, the statement of academic conduct, or rules and requirements for quizzes and examinations may constitute a case of suspected plagiarism or cheating, which will be reported and investigated. 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](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. 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.

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**Evaluation of Student Questions on Graded Items**

I will do my best to make my expectations for the various assignments clear and to evaluate them as fairly and objectively. If you feel that an error has occurred in the grading of any Team Assignment, quiz or examination, you may write me a memo and request that I re-evaluate the grading. Send the memo to me by email and explain fully and carefully why you think the item should be re-graded. Be advised that the grading re-evaluation process can result in three types of grade adjustments: positive, none, or negative.

Timeframes for Requesting Grade Re-evaluation:

**Professionalism** – Submit a written email to me within 2 business days of grades being posted on Blackboard. After such time, professionalism grades will be considered final.

**Quizzes** – Submit your memo to me by email within 2 business days of grades being posted on Blackboard. After such time, quiz grades will be considered final.

**Team Assignments** – Submit your memo to me by email within 2 business days of grades being posted on Blackboard. After such time, team assignment grades will be considered final.

**Midterm Examinations** – Submit your memo to me by email within 7 calendar days of grades being posted on Blackboard. After such time, midterm examination grades will be considered final.

**Final Examination** – Final examination grades are final after being posted to Blackboard.

**Recordings**

Pursuant to the USC Student Handbook ([www.usc.edu/scampus](http://www.usc.edu/scampus), Part B, 11.12), students may not record a university class without the express written permission of the instructor to the class. In addition, students may not distribute or use notes or recordings based on University classes or lectures without the express permission of the instructor for purposes other than personal or class-related group study by individuals registered for the class. No student may record any class discussion or meeting with the professor without the professor's prior express written permission.

This restriction on unauthorized use applies to all information that is distributed or displayed for use in relationship to the class. 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

Class sessions held on Zoom will be recorded and posted to Blackboard for student reference. The class recordings are not to be distributed or shared outside of the students enrolled in the course.

The professor reserves all rights, including copyright, to lectures, Course syllabi and related materials, including summaries, PowerPoints, prior exams, 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.

## **USC Leventhal School of Master of Accounting Program Learning Objectives**

Graduate Accounting Program Student Learning Outcomes Five Student Learning Outcomes for the Master of Accounting and Master of Business Taxation programs were developed by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools. These Student Learning Outcomes are listed below. This Course will deal primarily with Learning Outcome 4, Ethical Principles and Professional Standards. Students will be able to apply ethical principles and professional standards in analyzing situations and making informed decisions. To a lesser extent, this course will also touch on three of the other Learning Outcomes: Outcome 1, Technical, Conceptual, Problem-Solving; Outcome 2, Professional Development; and Outcome 5, Globalization and Diversity.

### **Student Learning Outcomes, USC Leventhal Masters Programs**

1. Technical, Conceptual, Problem-Solving: Students will be competent in and be able to apply discipline-specific knowledge and skills in the fields of accounting or taxation. This learning outcome includes the development of critical thinking and problem-solving skills, as well as an understanding of the strategic role of accounting in business organizations and society.
2. Professional Development: Students will be able to communicate clearly, and strategically, after considering the relevant audience, situation, and purpose of the communication. Students will develop the ability to work productively with others to accomplish established goals.
3. Research/Life-Long Learning: Students will be able to use relevant research databases and academic/professional literature to gain new knowledge and analyze business situations.
4. Ethical Principles and Professional Standards: Students will be able to apply ethical principles and professional standards in analyzing situations and making informed decisions.
5. Globalization and Diversity: Students will be able to demonstrate an international perspective and appreciation for diversity and cultural differences, along with their significance in global business.



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**MARSHALL GRADUATE PROGRAMS LEARNING GOALS**  
**How ACCT 530 Contributes to Marshall Graduate Program Learning Goals**

Marshall Graduate Program Learning Goals	ACCT 530 Objectives that support this goal	Assessment Methods	Class Emphasis
<b><i>Learning Goal #1: Develop Personal Strengths.</i></b> <b>Our graduates will develop a global and entrepreneurial mindset, lead with integrity, purpose and ethical perspective, and draw value from diversity and inclusion.</b>	3,4,5,6,10,12	(see A below)	High
1.1 Possess personal integrity and a commitment to an organization's purpose and core values.	2-4,7,8	(see A below)	High
1.2 Expand awareness with a global and entrepreneurial mindset, drawing value from diversity and inclusion.	3,12	(see A below)	Medium
1.3 Exhibit awareness of ethical dimensions and professional standards in decision making.	5,6	(see A below)	High
<b><i>Learning Goal #2: Gain Knowledge and Skills.</i></b> <b>Our graduates will develop a deep understanding of the key functions of business enterprises and will be able to identify and take advantage of opportunities in a complex, uncertain and dynamic business environment using critical and analytical thinking skills.</b>	4	(see A below)	Medium
2.1 Gain knowledge of the key functions of business enterprises.	N/A	N/A	None
2.2 Acquire advanced skills to understand and analyze significant business opportunities, which can be complex, uncertain and dynamic.	N/A	N/A	None
2.3 Use critical and analytical thinking to identify viable options that can create short-term and long-term value for organizations and their stakeholders.	3,4,10	(see A below)	Medium
<b><i>Learning Goal #3: Motivate and Build High Performing Teams.</i></b> <b>Our graduates will achieve results by fostering collaboration, communication and adaptability on individual, team, and organization levels.</b>	10-12	(see A below)	High
3.1 Motivate and work with colleagues, partners, and other stakeholders to achieve organizational purposes.	10-12	(see A below)	High
3.2 Help build and sustain high-performing teams by infusing teams with a variety of perspectives, talents, and skills and aligning individual success with team success and with overall organizational success.	10-12	(see A below)	High
3.3 Foster collaboration, communication and adaptability in helping organizations excel in a changing business landscape.	10-12	(see A below)	High

**A. Assessment Methods will consist of Reading Assignments, Team Presentations, Quizzes, Examinations and active professionalism through-out the semester.**

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## **Support Systems**

### **Students and Disability Accommodations:**

USC welcomes students with disabilities into all of the University's educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. **This should be done as early in the semester as possible as accommodations are not retroactive.** More information can be found at [osas.usc.edu](http://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osasfrontdesk@usc.edu](mailto:osasfrontdesk@usc.edu).

### **Counseling and Mental Health - (213) 740-9355 – 24/7 on call**

[studenthealth.usc.edu/counseling](http://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 – 24/7 on call**

[suicidepreventionlifeline.org](http://suicidepreventionlifeline.org)

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

### **Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL), press "0" after hours – 24/7 on call**

[studenthealth.usc.edu/sexual-assault](http://studenthealth.usc.edu/sexual-assault)

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

### **Office for Equity, Equal Opportunity, and Title IX (EEO-TIX) - (213) 740-5086**

[eeotix.usc.edu](http://eeotix.usc.edu)

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

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

[usc-advocate.symplicity.com/care\\_report](http://usc-advocate.symplicity.com/care_report)

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office for Equity, Equal Opportunity, and Title for appropriate investigation, supportive measures, and response.

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**The Office of Student Accessibility Services (OSAS) - (213) 740-0776**

[osas.usc.edu](http://osas.usc.edu)

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

USC Campus Support and Intervention - (213) 821-4710

[campussupport.usc.edu](http://campussupport.usc.edu)

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

**Diversity, Equity and Inclusion - (213) 740-2101**

[diversity.usc.edu](http://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](http://dps.usc.edu), [emergency.usc.edu](http://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](http://dps.usc.edu)

Non-emergency assistance or information.

**Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)**

[ombuds.usc.edu](http://ombuds.usc.edu)

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

**Occupational Therapy Faculty Practice - (323) 442-3340 or [otfp@med.usc.edu](mailto:otfp@med.usc.edu)**

[chan.usc.edu/otfp](http://chan.usc.edu/otfp)

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

**USC Campus Support and Intervention - (213) 821-4710**

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

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

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**EXHIBIT A**  
**Course Calendar (Pages 1-3)**

**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 provided an opportunity for students to hear these speakers live and on campus. These speakers have included: former students, leading business executives, industry experts, law enforcement, and famous people who have previously engaged in illegal activities. Many of these 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 Course Calendar, please note that there are no Friday speaker session dates that have been listed on Exhibit A. Scheduling speakers is a dynamic process. We currently plan on having 4-6 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 4-6 Fridays in which students are expected to attend speaker sessions, 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 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 ten (10) calendar days notice prior to any Friday Sessions 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 is fair to be included as questions on your exams and quizzes.

Because we will be asking 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 are:

- February 23
- March 23
- March 30

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**EXHIBIT A**  
**Course Calendar (Pages 2-3)**

<b>Date</b>	<b>Class #</b>	<b>Topics to be Covered</b>	<b>Advance Reading</b>	<b>Individual External Course Work</b>	<b>Team Assignments due</b>
01/10	1	Introduce Instructor, 1 <sup>st</sup> Team exercise. Introduction to Ethics Why is ethics important	Syllabus (Bb) EODMA - Textbook • Chapter 1 • Pages 1-15 <b>Articles on Bb (01/10)</b> • Morals, values, ethics	<b>Sign-up for Connect Smartbook introductory assignments due Jan. 10 @ 5:00 pm</b>	<b>Team Assignment #1 Part A</b> is due before 5:00 pm <b>January 10</b>
01/12	2	Perceptions of Ethics Classical Ethics Theory Other Modern Ethics Theory	EODMA - Textbook •Chapter 1 •Pages 15-45 See Blackboard 01/12 videos and articles	<b>Blackboard Quiz #1 See Exhibit C</b>  <b>Smartbook Assignment #1</b>	Team Assignment #1, <b>Part B See Exhibit B</b> is due <b>January 14 at 5:00 pm</b>
01/17		<b>Martin Luther King Jr Holiday</b>	<b>None</b>	<b>Blackboard Quiz #2 See Exhibit C</b>	<b>None</b>
01/19	3	Ethical Decision making models • Rest • Accounting Decision Model (CARE) • Seven Step Model <b>Team Assignment 1 Part C in class</b> Class exercises: 1. It's Only a Guess 2. A Little bit of Income Support	<b>EODMA - Textbook</b> • Chapter 2 • Pages 57-91 <b>Read the two cases</b> It's Only a Guess  A Little bit of Income Support	<b>None</b>	<b>Team Assignment # 1 Part C</b>  It's Only a Guess-  A Little bit of Income Support
01/24	4	<b>Team Assignment # 2- Ethical Models</b>	<b>None</b>	<b>None</b>	Team Assignment #2 See Exhibit B
01/26	5	Cognitive Bias Ethical Dilemma's In Class Cases see Bb for Cases • May Zhang • Pinto Case • Amusement	EODMA - Textbook • Chapter 2-3 • Pages 57-91 • Pages 115-132 See Article on BB 1/26 Review materials on Prospect Theory	<b>Blackboard Quiz #3 See Exhibit C</b>  <b>Smartbook Assignment # 2</b>	<b>None</b>
01/31	6	<b>Team Assignment # 3 Ethical Decision Making- Cases Textbook</b>	<b>None</b>	<b>None</b>	Team Assignment # 3 See Exhibit B
02/02	7	Understanding Bubbles Lecture on Subprime Crisis Speaker – the former CFO of Long Beach Financial Corporation	See Articles on BB 02/02 <b>Ethics in Motion (EM)</b> Teams read their case to prepare Team assignment # 5.	<b>Blackboard Quiz #4 See Exhibit C</b>	<b>NONE</b>
02/07	8	<b>Team Assignment # 4 Bubbles</b>	<b>None</b>	<b>None</b>	Team Assignment # 4 See Exhibit B
02/9	9	<b>Team Assignment # 5 Ethics in Motion</b>	<b>(EM)</b> Each team read their case for Team assignment # 5.  <b>Videos 02/17 (Bb)</b>	<b>None</b>	Team Assignment # 5 See Exhibit B
02/14	10	<b>Midterm 1</b>	<b>Midterm 1</b>	<b>Midterm 1</b>	<b>Midterm 1</b>
02/16	11	Review of Mid-term 1 Introduction to the AICPA Code of Conduct. Review of research tools Practice using online tools	EODMA - Textbook •Chapter 4 •Pages 209-261 <b>Articles on BB 02/16</b> Preamble AICPA Code	<b>None</b>	<b>None</b>
02/21		<b>President's Day Holiday</b>	<b>None</b>	<b>None</b>	<b>None</b>
02/23		<b>No Class –make up day for speakers</b>	<b>None</b>	<b>Blackboard Quiz #5 See Exhibit C</b>	<b>None</b>

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**EXHIBIT A**  
**Course Calendar (Pages 3-3)**

Date	Class #	Topics to be Covered	Advance Reading	Individual Course Work	External Team Assignments due
02/28	12	AICPA Code of Conduct <b>Team Assignment # 6 Key words I</b>	EODMA - Textbook •Chapter 4 •Pages 209-261 AICPA Code	<b>Smartbook # 3</b> <b>See Exhibit E</b>	<b>Team Assignment #6</b> <b>See Exhibit B</b>
03/02	13	Confidentiality Conflicts of Interest <b>Team Assignment # 7 Key words II</b>	EODMA - Textbook • Chapter 5 • Pages 279-314 Articles on BB 03/02	<b>Blackboard Quiz #6</b> <b>See Exhibit C</b>	<b>Team Assignment # 7</b> <b>See Exhibit B</b>
03/07	14	AICPA Code Avante Gard <b>Team Assignment # 8 10 Mini Cases</b>	EODMA - Textbook • Chapter 5 • Pages 279-314	<b>Smartbook #4</b> <b>See Exhibit E</b>	<b>Team Assignment #8</b> <b>See Exhibit B</b>
03/09	15	<b>Scavenger Hunt -Team Assignment 9</b> Tax responsibilities	EODMA - Textbook • Chapter 6 • Pages 339-370 IRS Circular 230 • Read SSTS	<b>Blackboard Quiz #7</b> <b>See Exhibit C</b>	<b>Team Assignment # 9</b> <b>See Exhibit B</b>
03/14		<b>Spring Break</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
03/16		<b>Spring Break</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
03/21	16	Fiduciaries and financial Planners Midterm Exam Review	EODMA - Textbook • Chapter 6 • Pages 339-370 Articles on BB 03/21	<b>Smartbook #5</b> <b>See Exhibit E</b>	<b>None</b>
03/23		<b>No Class –make up day for speakers</b>	<b>None</b>	<b>Blackboard Quiz #8</b> <b>See Exhibit C</b>	<b>None</b>
03/28	17	<b>Mid-Term Examination 2</b>	<b>Study for Mid-term 2</b>	<b>Study for Mid-term 2</b>	<b>NONE</b>
03/30		<b>No Class –make up day for speakers</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>
04/04	18	<b>Review of the Midterm Earnings Management</b> <b>Lecture on earnings Management</b>	EODMA - Textbook • Chapter 7 • Pages 391-443 Under Armour Case Articles on BB 04/04	<b>NONE</b>	<b>NONE</b>
04/06	19	Fraud <b>Enron Case</b> <b>Diann Cattani</b> <b>Walt Pavlo</b>	<b>See Bb articles 4/6</b> <b>Articles and Cases:</b> • Enron • <b>Diann Cattani</b> • <b>Walt Pavlo</b>	<b>Smartbook #6</b> <b>See Exhibit E</b>  <b>Blackboard Quiz #9</b> <b>See Exhibit C</b>	<b>NONE</b>
04/11	20	<b>Team Assignment # 10</b> <b>Corporate Fraud Presentations</b>	<b>NONE</b>	<b>None</b>	<b>Team Assignment 10</b> <b>See Exhibit B</b>
04/13	21	Whistle Blowing	EODMA - Textbook • Chapter 3 132-173 Articles on BB 04/13	<b>Smartbook #7</b> <b>See Exhibit E</b>	<b>None</b>
04/18	22	<b>Team Assignment # 11</b> <b>Whistle Blowers</b>	<b>None</b>	<b>Blackboard Quiz 10</b> <b>See Exhibit C</b>	<b>Team Assignment 11</b> <b>See Exhibit B</b>
04/20	23	<b>Leadership/Professionalism</b>	EODMA - Textbook • Chapter 8 485-511 Articles on BB. 04/20	<b>NONE</b>	<b>NONE</b>
04/25	24	<b>Team Assignment # 12</b>	<b>None</b>	<b>Blackboard Quiz #11</b> <b>See Exhibit C</b>  <b>Smartbook #8</b> <b>See Exhibit E</b>	<b>Team Assignment 12</b> <b>See Exhibit B</b>
04/27	25	<b>Final Examination</b>	<b>Study for the exam</b>	<b>Study for Final</b>	<b>None</b>
05/04		<b>Final QUIZ due 5:00 pm</b>	<b>Final Quiz</b>	<b>Final Quiz</b>	<b>None</b>

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**EXHIBIT B- TEAM ASSIGNMENTS Page (1 of 11)**

**Team Assignments 160 points or 16 % of the total**

- 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 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 will 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	01/10/2022	5:00 pm
Team Assignment #1 Part B	3	01/14/2022	5:00 pm
Team Assignment #1 Part C	4	01/19/2022	In class
Team Assignment #2	15	01/24/2022	8:00 am
Team Assignment #3	15	01/31/2022	8:00 am
Team Assignment #4	15	02/07/2022	8:00 am
Team Assignment #5	15	02/09/2022	8:00 am
Team Assignment #6	5	02/28/2022	8:00 am
Team Assignment #7	5	03/02/2022	8:00 am
Team Assignment #8	15	03/07/2022	8:00 am
Team Assignment #9	20	03/09/2022	In class
Team Assignment #10	15	04/11/2022	8:00 am
Team Assignment #11	15	04/18/2022	8:00 am
Team Assignment #12	15	04/25/2022	8:00 am
<b>Totals</b>	<b>160</b>		

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**EXHIBIT B- TEAM ASSIGNMENTS Page (2 of 11)**

Date	Assignment Number	Team Assignment Description
Part A 01/10	Team Assignment # 1	<p>There are three parts to this Team Assignment, <b>part A, part B, part C. Please note that Part A is due by January 10, 2022 @ 5:00 pm.</b> The first-Class session is also on January 10, 2022.</p> <p><b>Part A There are 3 points available for Part A</b>            This Assignment is an individual assignment due on or before 5:00 pm January 10, 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 10, 2022.</p>
Part B 01/14	Team Assignment # 1	<p><b>Part B There are 3 points available for Part B</b>            Students will form themselves into teams on or before January 14, 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 #. Each student must form teams from the cohort in their respective class. <b>For all enrolled students, failure to properly enroll in the team for your class may result in 0 points.</b></p>
Part C 01/19	Team Assignment # 1	<p><b>Part C There are 4 points available for Part C.</b>            This part of the Team Assignment #1 must be completed on January 19, 2022 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	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 3 of 11)</b> <b>Team Assignment Description</b>
01/24	<b>Team Assignment # 2</b>	<p>Each team is required to prepare both a written presentation and oral presentation to the entire Class. The written presentation is due by <b>January 24, 2022</b> at 8:00 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 is required to successfully complete this assignment.</p> <ul style="list-style-type: none"> <li>➤ <b>Briefly Describe the Ethical Theory</b></li> <li>➤ <b>Describe the person credited with the creating the theory</b></li> <li>➤ <b>State the Arguments in support of the Ethical Theory</b></li> <li>➤ <b>State the Arguments critical of Ethical Theory</b></li> <li>➤ <b>Team’s opinion on the Ethical Theory as a basis for Ethical decision making, personally and for business.</b></li> <li>➤ <b>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"> <li>1. <b>Lying</b></li> <li>2. <b>Price gauging</b></li> <li>3. <b>Executive compensation</b></li> <li>4. <b>Executive severance pay</b></li> <li>5. <b>Assisting someone who was committing fraud but not actually benefitting or committing fraud yourself.</b></li> <li>6. <b>Insider Trading</b></li> <li>7. <b>Accounting manipulation.</b></li> </ol> </b></li> </ul> <p>Each team assignment with the assigned Ethical Theory is detailed below:</p> <p><b>Team 1 Egoism Theory</b>  <b>Team 2 Shareholder Theory</b>  <b>Team 3 Stakeholder Theory</b>  <b>Team 4 Core Value Ethics</b>  <b>Team 5 Social Justice Theory</b>  <b>Team 6 Utilitarianism</b>  <b>Team 7 Deontology</b>  <b>Team 8 Virtue Ethics</b></p> <p><b>❖ This team assignment will be worth 15 points.</b></p>

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Date	Assignment Number	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 4 of 11)</b> <b>Team Assignment Description</b>
01/31	<b>Team Assignment # 3</b>	<p>Each team is required to prepare both a written and oral presentation on <b>January 31, 2022</b>. The written presentation is due by January 31, 2022 at 8:00 am. 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 ( 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</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 may last no more than 6 minutes and must include all of the following:</p> <ol style="list-style-type: none"> <li>1. Describe the situation? Discuss key facts, individuals and background of the company .</li> <li>2. What were the key issues?</li> <li>3. What is the moral dilemma?</li> <li>4. Who was impacted?</li> <li>5. What are the choices?</li> <li>6. What are the circumstance that lead to the situation?</li> <li>7. How is the case relevant to this class and to this cohort.</li> </ol> <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 answer questions. All team members are expected to participate.</p> <p><b>❖ This team assignment will be worth 15 points.</b></p>

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Date	Assignment Number	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 5 of 11)</b> <b>Team Assignment Description</b>
02/07	<b>Team Assignment # 4</b>	<p>Each team is required to prepare both a written and oral presentation on <b>February 7, 2022</b>. The written presentation is due by February 7, 2022 at 8:00 am. Each team has been assigned an infamous Bubble. The team shall research their respective Bubble and provide a written presentation and an oral presentation ( not to exceed 6 minutes). Each team will address the following issues with respect to their Bubble:</p> <ul style="list-style-type: none"> <li>A. Describe the Circumstances leading up to the Bubble</li> <li>B. Describes 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</li> <li>C. Describe the Bubble. Make sure to include: what country it occurred, who was impacted, how big of an impact was the Bubble, , How big would the Bubble be in today’s dollars.</li> <li>D. What caused the Bubble to burst.</li> <li>E. What were the ramifications of the Bubble (changes in laws, business practices, etc.)</li> <li>F. Were there any ethical implication to the cause or the bursting of the Bubble?</li> </ul> <p>Team 1 South Sea Bubble of 1720’s            Team 2 Mississippi Bubble 1718-1721            Team 3 Financial Panic of 1857 in the US            Team 4 Florida Land Boom of 1920            Team 5 Wallstreet 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</p> <p><b>❖ This team assignment will be worth 15 points.</b></p>

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Date	Assignment Number	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 6 of 11)</b> <b>Team Assignment Description</b>
02/09	<b>Team Assignment # 5</b>	<p>Each team is required to prepare both a written and oral presentation on <b>February 9, 2022</b>. The written presentation is due on February 9, 2022 at 8:00 am. 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 oral presentation is limited to <b>6 minutes</b> and include the following:</p> <ul style="list-style-type: none"> <li>▪ Brief description of the key characters</li> <li>▪ Overview of the facts of the situation described in the chapter</li> <li>▪ Critical judgements or decisions that lead to the crime.</li> <li>▪ Did the person directly benefit from their crime?</li> <li>▪ Was collusion or an accomplice involved.</li> <li>▪ What is the key learning that the Team took away from this case?</li> </ul> <p><b>The team assignments are:</b></p> <ul style="list-style-type: none"> <li>• Team 1 Joshua the CFO, Chapter 3 - Ethics in Motion.</li> <li>• Team 2 A Question of Willful Blindness, Chapter 5 - Ethics in Motion.</li> <li>• Team 3 Steve’s Tax Scheme, Chapter 6 - Ethics in Motion.</li> <li>• Team 4 Dr. Gary’s Seven Patient Files, Chapter 7 - Ethics in Motion.</li> <li>• Team 5 Jeff’s Cash Structuring, Chapter 10 – Ethics in Motion</li> <li>• Team 6 Susan’s Efforts to Help a Client, Chapter 11 – Ethics in Motion</li> <li>• Team 7 Ryan’s Accounting Fraud, Chapter 12 –Ethics in Motion.</li> <li>• Team 8 Peter’s Good Intentions, Chapter 13 – Ethics in Motion.</li> </ul> <p><b>This Team Assignment is worth 15 points.</b></p>
02/28	<b>Team Assignment #6</b>	<p>Each team has been assigned <b><u>Key Word(s)</u></b> 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) . The team should discuss why this Key Word(s) may be important to the CPA. The key words assigned to each team are listed below. <b>This is Team assignment is worth 5 points, and is due February 28, 2022 at 8:00 am.</b></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 and working papers</p>

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Date	Assignment Number	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 7 of 11)</b> <b>Team Assignment Description</b>
03/02	<b>Team Assignment #7</b>	<p>Each team has been assigned a <b>Key Word</b> 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 8. The team should discuss why this Key Word(s) may be important to the CPA. The key words assigned to each team are listed below. <b>This is Team assignment is worth 5 points, and is due at 8:00 am on March 2, 2022.</b></p> <p>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 loans            Team 6 Mortgage Loan            Team 7 Excess reliance on revenue            Team 8 Late fees/ unpaid fees</p>
03/07	<b>Team Assignment #8</b>	<p>Each team is assigned a mini case. The details of each mini case may be found in Blackboard. <b>Please see the Folder Labeled as Team Assignments in Blackboard. The written presentation is due on March 7, 2022 at 8:00 am</b></p> <p>Each team will need to read the case and address following:</p> <ol style="list-style-type: none"> <li>1. What is ( are the key issue(s)) that the case is asking you to identify?</li> <li>2. Why does the AICPA have concerns about issues like this one?</li> <li>3. What are the answers to the questions specific to the case?</li> <li>4. What are the references from the AICPA Code of Conduct for each question and issue raised by this case?</li> <li>5. Answer all questions and make sure that the AICPA Code of Conduct is referenced.</li> </ol> <p>Each team must present a written presentation and a verbal presentation to the Class on <b>March 7, 2022. The verbal presentation should last no more than 6 minutes.</b> The written presentation is due prior to the beginning of class. <b>This Team Assignment is worth 15 points.</b></p>

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Date	TEAM ASSIGNMENT	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 8 of 11)</b> <b>Team Assignment Description</b>
03/09	<b>Team Assignment #9</b>	<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 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>You must only work with members of your own team. No collaboration with non-team members is allowed.</p> <p>Each team will complete the assignment during class time. <b>This Team Assignment is worth 20 points.</b></p>

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Date	TEAM ASSIGNMENT	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 9 of 11)</b> <b>Team Assignment Description</b>
04/11	Team Assignment #10	<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 <b>April 11</b>. The written presentation is due by 8:00 am on April 19<sup>th</sup>. <b>This Team Assignment is worth 15 points.</b></p> <p>The presentation may last <b>no more than 6 minutes</b> and must include all of the following:</p> <ul style="list-style-type: none"> <li>• What was the scandal?</li> <li>• What were the key issues?</li> <li>• Was it an accounting scandal or something else?</li> <li>• Was it a big deal or really important?</li> <li>• Who was impacted?</li> <li>• Who uncovered it?</li> <li>• What happened to the people who uncovered it?</li> <li>• Why did it happen (the real reasons)?</li> <li>• Who perpetuated it?</li> <li>• Did anyone go to prison? What was the sentencing</li> <li>• How did the company handle the scandal?</li> <li>• Who got in trouble?</li> <li>• How much fines were paid?</li> <li>• What was the timeline?</li> <li>• What did the team learn?</li> </ul> <p>Here are Team Assignments for each team:            Team 1 The Waste Management Fraud of 1998            Team 2 American Insurance Group 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 2002            Team 7 Luckin Coffee Fraud            Team 8 Wirecard Fraud</p>

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Date	TEAM ASSIGNMENT	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 10 of 11 ) Team Assignment Description</b>
04/18	Team Assignment #11	<p>Each team will prepare an oral and a written presentation on a specific Whistleblower that may last <b>no more than 6 minutes</b> and must include all of the following:</p> <ul style="list-style-type: none"> <li>✓ Brief biography on the person.</li> <li>✓ What organization did they expose?</li> <li>✓ What was their role within the organization?</li> <li>✓ What did they allege happened?</li> <li>✓ Was the Whistleblower correct?</li> <li>✓ How did they do their whistleblowing activity?</li> <li>✓ What were the risks and the rewards of Whistle-Blowing</li> <li>✓ How were they treated?</li> <li>✓ Was their whistleblowing effective?</li> <li>✓ Did they suffer for their efforts?</li> <li>✓ Did they ever receive any benefit from Whistleblowing?</li> <li>✓ 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 logic.</li> </ul> <p><b>The team assignments are:</b>  <b>Team 1 Jeffrey Wigand, Brown and Williamson Whistleblower</b>  <b>Team 2 Cynthia Cooper, WorldCom Whistleblower</b>  <b>Team 3 Thomas Drake, NASA Whistleblower</b>  <b>Team 4 Peter Forcelli, ATF Whistleblower</b>  <b>Team 5 David Graham, FDA Whistleblower</b>  <b>Team 6 Erin Brockovich, PGE Whistleblower</b>  <b>Team 7 Colleen Rawley, FBI</b>  <b>Team 8 Edward Snowden, National Security Agency</b></p> <p><b>This Team Assignment is worth 15 points.</b></p>



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Date	TEAM ASSIGNMENT	<b>EXHIBIT B- TEAM ASSIGNMENTS (Page 11 of 11 ) Team Assignment Description</b>
04/25	Team Assignment #12	<p>Leadership and Management under Crisis            Each team will prepare an oral and a written presentation on a historical leadership event.</p> <p>The presentation should cover the following issues at a minimum.</p> <ul style="list-style-type: none"> <li>✓ Background of the situation</li> <li>✓ How did the situation come to light</li> <li>✓ What were the ethical issues relating to the issue</li> <li>✓ What were the failures of leadership or professionalism</li> <li>✓ How did people outside the company react</li> <li>✓ What were the ramifications to those involved?</li> <li>✓ What is the opinion of the team regarding the event and how those involved were treated.</li> <li>✓</li> </ul> <p><b>The team assignments are:</b>            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 1982            Team 7 - British Petroleum- Deep Water Horizon Explosion 2010            Team 8- United Airlines Passenger Removal Crisis 2017</p> <p><b>This Team Assignment is worth 15 points.</b></p>

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## EXHIBIT C- Quizzes

Quiz #	Due Date	Due Time	Points
1	01/14/2022	11:30pm	5
2	01/16/2022	11:30 pm	15
3	01/30/2022	11:30 pm	10
4	02/06/2022	11:30 pm	10
5	02/27/2022	11:30 pm	10
6	03/06/2022	11:30 pm	10
7	03/13/2022	11:30 pm	5
8	03/25/2022	11:30 pm	5
9	04/10/2022	11:30 pm	10
10	04/17/2022	11:30 pm	10
11	04/24/2022	11:30 pm	10
12	05/04/2022	5:00 pm	10

- All quizzes shall be taken on Blackboard. See the tab “ Quizzes” on Blackboard.
- 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.
- All quizzes are to be taken in one sitting. If you log-off or leave the quiz you cannot restart it.
- 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, is due by 5:00 pm on 05/04/2022. The final quiz will be taken outside of the classroom. 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. It will become available at 8:00 am on May 4 the Quiz will become unavailable at 5:00 pm on May 4, 2022.

## **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 me and discuss the issues and their rationale for desiring separation. Depending on the circumstances, I may attempt to arrange a mediation conference to resolve the issues. If I concur that reconciliation cannot be made, the separation shall occur; however, depending on the circumstances, I 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 me) or shall have the right to form a single member team and in such case, shall be responsible for all of 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 me collectively as a group and discuss the issues and rationale for separation. Depending upon the circumstances, I may attempt to arrange a mediation conference to resolve the issues. If I concur that reconciliation cannot be made, then the separation shall occur; however, depending on the circumstances, I 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 of the team Course work the same as any other team.

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**EXHIBIT E**  
**Smart Book- McGraw Hill Connect Assignments**

Assignment Reference Points	Available time period		Location on Blackboard	Points
Introduction	Availability Begins	01/03 8:00 am	Smartbook Assignments	<b>2</b>
	Availability ends	01/12 11:30 pm	Introductory Assignments	<b>Points</b>
1	Availability Begins	01/03 8:00 am	Smartbook Assignments	<b>5</b>
	Availability ends	01/19 8:00 am	Smart Book Assignments Chapter 1	<b>Points</b>
2	Availability Begins	01/12 1:00 pm	Smartbook Assignments	<b>5</b>
	Availability ends	01/26 8:00 am	Smart Book Assignments Chapter 2	<b>Points</b>
3	Availability Begins	02/14 1:00 pm	Smartbook Assignments	<b>5</b>
	Availability ends	02/28 8:00 am	Smart Book Assignments Chapter 4	<b>Points</b>
4	Availability Begins	02/28 1:00 pm	Smartbook Assignments	<b>5</b>
	Availability ends	03/07 8:00 am	Smart Book Assignments Chapter 5	<b>Points</b>
5	Availability Begins	3/07 1:00 pm	Smartbook Assignments	<b>5</b>
	Availability ends	03/21 8:00 am	Smart Book Assignments Chapter 6	<b>Points</b>
6	Availability Begins	03 /21 1:00 pm	Smartbook Assignments	<b>5</b>
	Availability ends	04/06 8:00 am	Smart Book Assignments Chapter 7	<b>Points</b>
7	Availability Begins	04/06 1:00 pm	Smartbook Assignments	<b>5</b>
	Availability ends	04/13 8:00 am	Smart Book Assignments Chapter 3	<b>Points</b>
8	Availability Begins	04/13 1:00 pm	Smartbook Assignments	<b>3</b>
	Availability ends	04/25 8:00 am	Smartbook Assignments Chapter 8	<b>Points</b>

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 lecture will be given on the material from that chapter ( See Exhibit A).