

University of Southern California
Syllabus Spring 2023
ACCT 430: Ethics for Accountants

<u>Section</u>	<u>Meeting Days</u>	<u>Scheduled Class Meeting Time</u>	<u>Professor</u>	<u>Room</u>
14143R	Tuesday & Thursday	8:00 am – 9:50 am Los Angeles time	James Leonetti	ACC 201
14144R	Tuesday & Thursday	10:00 am – 11:50 am Los Angeles time	Greg Kling	ACC 201
14145D	Tuesday & Thursday	12:00 pm – 1:50 pm Los Angeles time	Greg Kling	ACC 201
14147R	Certain Fridays	9:30 am - 10:50 am		HOH-EDI

<u>Professor</u>	<u>Office location</u>	<u>Email</u>	<u>Phone Number</u>
James (Jim) Leonetti	TBD	Leonetti@marshall.usc.edu	+1 213 740-4857
Greg Kling	ACC 232B	GKling@marshall.usc.edu	+1 213 740-5004

Session Dates: January 10, 2023 through April 27, 2023

Units: 4.0

Class Meetings

This course will begin on January 10, 2023. This class is an in-person learning experience and will meet in Room 201 of the Leventhal Building. Class sessions (excluding Friday labs) will generally be recorded and may be posted on Blackboard. The recording of lectures is meant to assist students with reviewing the materials and is not intended as a substitute for in-person attendance.

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, corporate governance 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.

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Office Hours

Office hours are one of the things that both Greg and Jim most enjoy about serving as your professor. We hope to meet with all of you during the semester. The table below summarizes the office hours for each of the professors:

	Professor Greg Kling	Professor James (Jim) Leonetti
In person office hours	Mondays and Wednesdays 9:00 am to 10:50 am Tuesdays and Thursdays 2:00 pm to 3:00 pm	Tuesdays & Thursdays 10:15 am to 12:00 pm; 1:15 pm to 3:15 pm Drop in appointments are welcome. Priority is given to reservations.
Office Location	ACC 232B	TBD
Virtual office hours		Wednesdays 7:30 pm to 9:30 pm By appointment only. Please reserve at least 5 hours before the time of the meeting.
Reservation tool		Calendly App on Blackboard.

Alternative Office Hour meetings

- ✓ Alternative office hours and meetings will be scheduled as is mutually convenient and may be in person, virtually or by phone call as is mutually convenient.
- ✓ Please don't hesitate to contact us and request an appointment if scheduled office hours are not available.

Learning 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.
8. Describe the FCPA and the important control measures to ensure compliance.
9. Identify the primary traits of professionals and leaders.

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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.
- *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.

Course Activities

The professors 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.

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

- This Course will use the tools and resources of McGraw Hill Connect. It is required that students sign-up for Connect. See Blackboard **Connect Sign-up and Help Resources tab**.
- 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.
- Class sessions may be recorded, and the recordings will be posted on Blackboard.
- The Course Calendar, **Exhibit A**, details assignments, examinations, quizzes and other activities.
- Team Assignments are detailed 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**.
- Pop-up tests are unscheduled tests that will be given six times during the semester.
- Examinations are scheduled to be taken in person on campus during regular classroom times.

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.

Please be aware that class activities, such as Pop-up tests, may start immediately at the beginning of class. It will be important to be on time or early to class, as there is no make-up work available.

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Classroom Policies

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, (3) a student is experiencing illness, (4) a student has a religious observance conflict, (5) a student is representing USC at an athletic or other school-sponsored event, or (6) a student has an emergency situation.

Please inform the instructor if you will miss 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.

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

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.

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
- 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)
- Microsoft Word or something similar as your word processing program
- Microsoft PowerPoint or something similar for class presentations
- Reliable data storage for your work, such as a USB drive or Office 365 OneDrive cloud storage

Advance Preparation Assignments and Expectations

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There is significant advance preparation, team assignments and reading required for this course. The learning in this course will occur both during class sessions and through the students' efforts outside of class sessions. **All students must bring a laptop or tablet with internet access to each class.**

A schedule of the advanced preparation assignments is included in **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 and 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 respective due date.

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 the student has an **Approved Exception as outlined later in this 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 2023.

The **Course Calendar (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.

Additionally, the following dates are important for students:

First class meeting	January 10
Martin Luther King, Jr Holiday	January 16
Last day to add the class	January 27
Last day to drop the class without a W on transcript and receive a refund	January 27
Midterm Examination #1	February 14
Presidents' Day Holiday	February 20
Last day to drop without a W on the transcript	February 24
No classes because of Spring Break	March 12 to 19
Midterm Examination #2	March 28
Last day to drop with a W	April 7
Last scheduled regular class meeting	April 27
Final examination (all sections)	May 10 at 8:00 am

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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-). Final grades are assigned at the course after all assessments have been completed.

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.

Graded Elements and 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	50	5%
Pop-Up Tests	50	5%
Quizzes	100	10%
Team Assignments	180	18%
Midterm exam 1	170	17%
Midterm exam 2	180	18%
Final exam	<u>220</u>	<u>22%</u>
Total	<u>1,000</u>	<u>100%</u>

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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. Requests for extra credit work is considered unprofessional behavior and may result in a loss of professionalism points.

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 pop-up tests, quizzes and examinations is not available, except for specific reasons (**“Approved Exception”**). The professor reserves the right to review documentation in order to approve an Approved Exception. All approved Allowed Exceptions will be communicated to the student in writing by the professor, Approved 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. Student athletes traveling to/from events with written approval from the USC Athletic Department.
5. Students representing USC, such as members of the Band, Dance Squad, Song Girls or other official USC organizations, who are traveling during the time that an examination is being given.

Students must inform the professor prior to the class session, if they are aware that they will be experiencing a known Approved 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 Approved 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 must take the final examination on the date and time that it is scheduled. Students who do not take the final examination will earn 0 points for the exam and may not pass the course. Students who have an Approved Exception may request an incomplete from the professor and provide and/or complete any necessary documentation. The student will arrange with the professor to take the final examination within one calendar year to remove the incomplete.

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Professionalism (50 points)

Professionalism is important in this course and is worth 50 points. It is expected that students will be polite, respectful and courteous to others. Additionally, students are expected to abide by the behavior criteria presented within this Syllabus. Students are expected to always act in a professional manner. Failure to act professionally will either result in 0 points or negative points for a particular class session. Negative points for professionalism will result in a decrease of the prior points earned by a student.

Professionalism in the business world requires you to communicate in advance if you are unable to attend a meeting. Missing a business appointment without prior communication is considered unprofessional behavior. Class attendance in this course is important. If you cannot attend a class, then you are required to demonstrate professionalism by communicating that you will miss class. Students who communicate by email no less than 15 minutes prior to start of class that they will miss that class are demonstrating professionalism and will be eligible to earn professionalism points for that class session.

If a student is absent from a class session, and does not communicate by email at least 15 minutes prior to the start of the class session, that student has not met the standard of professional behavior and will not earn professionalism points for that class. There will be an attendance sheet provided for each class. If a student does not initial the attendance sheet, even if they are physically in attendance, they will not earn points for professionalism. It is the responsibility of each student to sign the attendance sheet.

While not a comprehensive list, the following behaviors are additional examples of unprofessional behavior:

- Asking a professor for extra credit
- Asking the professor for an extension on an assignment without having an Approved Exception
- Disruptive, negative, hurtful or demeaning behaviors or comments directed to anyone in class
- Using profanity in the classroom
- Speaking on a phone or texting during the class session
- Reviewing or watching non-class related materials during the class session
- Interrupting or speaking over others
- Ignoring or not responding to questions or queries from the professor
- Collaborating on a Quiz, Test or Examination
- Cheating or violating the USC Student Conduct Code
- Arriving more than 5 minutes late to a class session
- Not being prepared to present when called upon for team presentations
- Disruptive and/or other behavior that interferes with the learning environment in the classroom

Students who do not meet the standards of professionalism or who engage in unprofessional behavior may earn 0 points 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 earned by a student in this course.

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Smart Book Assignments (50 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 complete the entire assigned reading of the textbook as listed in **Exhibit A**. 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 nine 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. The due dates and points for each Smartbook Assignment is listed in **Exhibit E**. 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 their professor. Late assignments will not be accepted and will earn 0 points.

Pop-up Tests (50 points)

There are six Pop-up Tests that will be held during this course. The Pop-up Tests will be unscheduled. This means that on any day that class is being held, it is possible that a Pop-Up test may occur. Pop-up Tests will be announced sometime during a class session at the discretion of the professor. Pop-up tests may be given shortly after the Friday guest speaker sessions.

Pop-up Tests will be administered through Blackboard. Pop-up Tests may be required to be taken during class time or may be offered outside of class. In order to maximize performance on any quiz, students should perform the advanced reading, research or other advance class requirements as outlined in the Syllabus or discussed by the instructor prior to the start of class. Each Pop-up Test will offer the student the opportunity to earn 10 points. The lowest Pop-up Test score earned by each student during the semester will be dropped and not included in the total point tally for the semester. Therefore, for most students, the five highest quiz scores will be tallied. However, if a student earns a perfect score of 10 points on all six quizzes, then no quizzes will be dropped from the point tally and the student will earn 60 points. This opportunity is offered to allow students who excel on all six quizzes to earn an additional 10 points.

The following requirements will be in effect for each quiz:

- It is important to bring a fully charged laptop or tablet to class with internet connection capabilities.
- Pop-up Tests are required to be performed individually.
- Pop-up Tests will be offered via Blackboard
- Communication in any form, with any other person while taking a Pop-up Tests is prohibited.
- Collaboration, cooperation, coordination or assisting with other students is prohibited.
- If a student is not in class and does not have an **Approved Exception**, the student will earn 0 points for any Pop-up Test that is administered during class time.
- There are no make-up Pop-up Tests and there is no extra credit work to improve Pop-up Tests scores.
- Students who miss a Pop-up Test and have received a prior **Approved Exception from the professor in writing** will be offered an opportunity for alternative work.
- Pop-up Tests may cover any topic in the course, including assigned reading, team presentations, guest speaker remarks, lectures, and other materials.

If a student wishes to challenge a score on any Pop-up Tests, they must communicate with their professor within two business days after the score is posted to Blackboard. After two business days, Pop-up Test scores are final.

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Quizzes (100 points)

During the semester there will be 10 quizzes worth a total of 100 points. The Course Calendar provides the dates for the quizzes. The time to complete each quiz is provided in the Course Calendar. See **Exhibit D** for the details of all Quizzes. **Please note that quiz #1 is on the topic of the Syllabus.** Other quizzes may cover material from lectures, the textbook, team presentations or guest speakers.

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.
- Students will be given 40 minutes to complete each quiz. The time to complete the quiz will begin once a student starts each quiz.
- If a student believes that they have an Approved Exception for missing a quiz, the student must contact the professor as soon as possible. Except for emergency situations, the student must contact the professor prior to the time that the quiz is due. Documentation may be required to approve an Approved 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 the testing window is closed.
- 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 with the professor within two days after the score is posted to Blackboard. After two days, quiz scores are final.

Materials on quizzes may include any materials covered in this course, including assigned materials that are not discussed during class.

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Team Assignments (180 points)

All students in the course will be a member of a team of students. Team Assignments are an important part of this course. Each team will complete multiple team assignments throughout the semester. The due dates and the detailed 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. Team Assignments will consist of a written presentation and an oral presentation. Team assignments may require extensive out of classroom research. Students are free to research these assignments as they determine. Students should list their sources of information. When applicable, teams must submit the written presentation via a Blackboard link in Word, PDF or PowerPoint – that is, the team must submit the actual file in one of these formats and not submit a Google Doc link. Teams may submit the same PowerPoint presentation used for their oral presentation as their written presentation, so long as it clearly and completely answers all of the requirements of the assignment. All team members will earn the identical number of points for all written team assignments, while each student is a member of the team.

Team oral presentations will be conducted in class. Teams should provide presentation quality materials that allow their audience to follow their presentation (i.e., PowerPoint or a similar presentation program). Students should not use a Word document or Excel Spreadsheet as their presentation materials. All team members are expected to participate in each oral presentation. If a student has an Approved Exception, that student will not be required to participate in the oral presentation. If a student misses class, without an Approved Exception, that student will earn 0 points for the oral portion of the team assignment. It is also required that each student member of the team be introduced when making an oral presentation.

It is highly recommended that students have their written materials used to supplement their oral presentation on a thumb drive to be inserted into the class computer so that they do not use up valuable time during the setup process.

It is required 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 20% of the possible points for that particular written assignment.

Team written assignments will be graded on rationale of conclusions, thoroughness, 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 an opinion of the team be provided and the rationale for the opinion be well supported. Failure to provide a well written and thoughtful rationale for the team's conclusions will result in a significant loss of points.

Team Written Assignments that are turned in after the time when they are due or are not submitted through the Blackboard link may not be accepted and may earn 0 points.

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 C**.

Students do not need to wear business suits or formal business attire for team presentations.

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Midterms and Final Examinations (570 points)

There are three examinations that will be held during this course. The following requirements will be in effect for each examination:

- Midterm 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.

There are two scheduled midterm 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.

Midterm exam 1 will be held on February 14, 2023 during normal class time. There are 170 points available for this exam. Midterm exam 2 will be held on March 28, 2023, 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 their professor on or before 7 calendar days after grades are posted on Blackboard. We 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.

The Final examination, worth 220 points, will be cumulative but will have an emphasis on the materials not previously covered on any prior midterm examination. The Final exam will be held on May 10, 2023 at 8 am in a location to be determined. All final exam results are final after the scores are posted on Blackboard.

Materials on exams may include any materials covered in this course, including assigned materials that are not discussed during class, and guest speaker presentations.

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.

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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.

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.

Pop-up Tests, Quizzes and Examinations are each 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 notes. 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 Pop-up tests, quizzes and examinations above.

Academic Ethics

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. See Academic Integrity in this syllabus for more information.

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 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. In most cases, you can use your phone/data to send an explanation via email to your instructor.

Evaluation of Student Questions on Graded Items

We will do our best to make expectations clear for the various assignments and to evaluate them fairly and objectively. If you feel that an error has occurred in the scoring of any team assignment, quiz or examination, you may write your professor a memo with a request to re-evaluate the scoring. Send the memo to your professor by email and explain fully and carefully why you think the item should be re-evaluated. Be advised that the scoring re-evaluation process can result in three types of grade adjustments: positive, none, or negative.

Timeframes for Requesting Grade Re-evaluation:

1. **Professionalism, Pop-up Tests, Quizzes, and Team Assignments** – Submit a written email **within 2 business days of scores being posted** on Blackboard. After such time, scores will be considered final.
2. **Midterm Examinations** – Submit your memo by email **within 7 calendar days of scores being posted** on Blackboard. After such time, midterm examination scores will be considered final.
3. **Final Examination** – Final examination scores are final after being posted to Blackboard.

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Recordings

Pursuant to the USC Student Handbook (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.

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 professors reserve 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 course 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 OSAS and the professors.

Students should be aware that the professors reserve the right to record any and all class sessions. It is the intention of the professors to record class sessions, excluding speaker sessions, and to place the recording of such sections in a folder that is available to all students enrolled in the course.

The professors reserve 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.

Open Expression and Respect for All

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one's beliefs. In this course we will support the values articulated in the USC Marshall "Open Expression Statement" (<https://www.marshall.usc.edu/about/open-expression-statement>).

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Academic Integrity

The University of Southern California is a learning community committed to developing successful scholars and researchers dedicated to the pursuit of knowledge and the dissemination of ideas. Academic misconduct, which includes any act of dishonesty in the production or submission of academic work, comprises the integrity of the person who commits the act and can impugn the perceived integrity of the entire university community. It stands in opposition to the university's mission to research, educate, and contribute productively to our community and the world.

All students are expected to submit assignments that represent their own original work, and that have been prepared specifically for the course or section for which they have been submitted. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s).

Other violations of academic integrity include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), collusion, knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

The impact of academic dishonesty is far-reaching and is considered a serious offense against the university. All incidences of academic misconduct will be reported to the Office of Academic Integrity and could result in outcomes such as failure on the assignment, failure in the course, suspension, or even expulsion from the university.

For more information about academic integrity see the student handbook or the Office of Academic Integrity's website, and university policies on Research and Scholarship Misconduct.

Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment, or what information requires citation and/or attribution.

Please also see Academic Ethics in this syllabus.

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. You may contact **OSAS at (213) 740-0776** or via email at osasfrontdesk@usc.edu.

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Support Systems

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

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention. 988 Suicide and Crisis Lifeline - 988 for both calls and text messages – 24/7 on call

The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline is comprised of a national network of over 200 local crisis centers, combining custom local care and resources with national standards and best practices. The new, shorter phone number makes it easier for people to remember and access mental health crisis services (though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL) – 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender- and power-based harm (including sexual assault, intimate partner violence, and stalking).

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

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

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.

Support Systems

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

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) 740-0411

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

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

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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) 442-1200 – 24/7 on call

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

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) 442-2850 or otfp@med.usc.edu

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

Emergency Preparedness/Course Continuity

In case of a declared emergency if travel to campus is not feasible, the USC Emergency Information web site (<http://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing, and other technologies.

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EXHIBIT A
Course Calendar (Page 1 of 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 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 four speakers this semester. At the time that this Syllabus was prepared, we did not have specific dates for each of the speakers. Therefore, there is anticipated to be four 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 requested to attend a Friday session.

Students will be given at least ten 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 sessions during our regularly scheduled times. These dates where there will be no class are:

- February 21
- March 9
- March 23
- April 27

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Course Calendar (Page 2 of 3)

Date	Class #	Topics to be Covered	Advance Reading	Individual External Course Work	Team Assignments due
01/10	1	Introduce Instructor, Introduction to Ethics Why is ethics important	Syllabus (Bb) EODMA - Textbook • Chapter 1 Pages 1-15 See Advance Reading Materials in Blackboard.	Sign-up for Connect Smartbook introductory assignments due Jan. 11 @ 11:30 pm	Team Assignment #1 Part A is due before 5:00 pm January 10
01/12	2	Perceptions of Ethics Classical Ethics Theory Other Modern Ethics Theory Team Assignment #1 , in class	EODMA - Textbook • Chapter 1 Pages 15-45 See Advance Reading Materials in Blackboard.	Blackboard Quiz #1 See Exhibit C Smartbook Assignment #1 See Exhibit E	Team Assignment #1, Part B and C See Exhibit B is due by 5:00 pm on January 11
01/17	3	Team Assignment # 2 Ethical Dilemmas	Team Assignment #2 See Exhibit B	Blackboard Quiz #2 See Exhibit C	Team Assignment #2 See Exhibit B
01/19	4	Understanding Bubbles Lecture on Subprime Crisis	See Advance Reading Materials in Blackboard.	None	None
01/24	5	Team Assignment # 3 Bubbles	Team Assignment # 3 See Exhibit B	Blackboard Quiz #3 See Exhibit C	Team Assignment # 3 See Exhibit B
01/26	6	Ethical Decision making models Class cases: 1. It's Only a Guess 2. A Little bit of Income Support	EODMA - Textbook • Chapter 2 Pages 57-91 See Advance Reading Materials in Blackboard. Read the two cases	None	None
01/31	7	Team Assignment #4 Cases	Team Assignment # 4 See Exhibit B	Blackboard Quiz #4 See Exhibit C	Team Assignment # 4 See Exhibit B
02/02	8	Cognitive Bias and Ethical Dilemmas Class Cases: • May Zhang • Pinto Case • Amusement	EODMA - Textbook • Chapter 2 Pages 57-91 See Advance Reading Materials in Blackboard. Read the three cases	Smartbook Assignment # 2 See Exhibit E	None
02/07	9	Team Assignment # 5 Ethics in Motion	(EM) Each team read their case to prepare Team assignment # 5. Team Assignment # 5 See Exhibit B	Blackboard Quiz #5 See Exhibit C	Team Assignment # 5 See Exhibit B
02/09	10	Current Issues in Business Ethics & Corporate Governance	EODMA - Textbook • Chapter 3 Pages 115-173 See Advance Reading Materials in Blackboard.	None	None
02/14	11	Midterm Examination 1			
02/16	12	Review of Midterm 1 Introduction to the AICPA Code of Conduct. Review of research tools Practice using online tools	EODMA - Textbook • Chapter 4 Pages 209-261 Preamble AICPA Code See Advance Reading Materials in Blackboard.	None	None
02/21		No class – make up day for speakers	None	None	None
02/23	13	AICPA Code of Conduct Team Assignment # 6 Key words I	EODMA - Textbook Chapter 4 Pages 209 -261 See Advance Reading Materials in Blackboard.	Smartbook Assignment # 3 See Exhibit E Blackboard Quiz #6 See Exhibit C	Team Assignment #6 See Exhibit B

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Date	Class #	Topics to be Covered	Advance Reading	Individual External Course Work	Team Assignments due
02/28	14	Confidentiality Conflicts of Interest Team Assignment # 7 Key words II	EODMA - Textbook • Chapter 5 Pages 279-314 See Advance Reading Materials in Blackboard.	None	Team Assignment # 7 See Exhibit B
03/02	14	AICPA Code Case - Avant Gard In class discussion cases Team Assignment # 8 10 Mini Cases	EODMA - Textbook • Chapter 5 Pages 279-314 See Advance Reading Materials in Blackboard. Avante Gard In class discussion cases	Smartbook Assignment #4 See Exhibit E	Team Assignment #8 See Exhibit B
03/07	16	Scavenger Hunt - Team Assignment 9 Tax responsibilities Bloomberg & Johnson case	See Advance Reading Materials in Blackboard. IRS Circular 230 & SSTs Bloomberg & Johnson case	Blackboard Quiz #7 See Exhibit C	Team Assignment # 9 See Exhibit B
03/09		No Class – make up day for speakers	NONE	NONE	NONE
03/14		Spring Break	NONE	NONE	NONE
03/16		Spring Break	NONE	NONE	NONE
03/21	17	Fiduciaries and Financial Planners Fiduciary Mini Cases	See Advance Reading Materials in Blackboard. Read the fiduciary mini cases	Smartbook Assignment #5 See Exhibit E	None
03/23		No Class – make up day for speakers	NONE	Blackboard Quiz #8 See Exhibit C	NONE
03/28	18	Midterm Examination 2			
03/30	19	Review of the Midterm Lecture- Key Anti bribery regulation • FCPA • Operating Globally (appendix)	EODMA – Textbook Chapter 6 Pages 339-370 See Advance Reading Materials in Blackboard.	NONE	NONE
04/04	20	Team Assignment #10 FCPA Violations	Team Assignment #10 See Exhibit B	Blackboard Quiz #9 See Exhibit C	Team Assignment #10 See Exhibit B
04/06	21	Lecture on Earnings Management & Fraud Enron and Walt Pavlo cases	EODMA – Textbook Chapter 7 Pages 391-443 Enron, Walt Pavlo cases See Advance Reading Materials in Blackboard	Smartbook Assignment #6 See Exhibit E	NONE
04/11	22	Team Assignment # 11 Corporate Fraud Presentations	Team Assignment 11 See Exhibit B	Blackboard Quiz #10 See Exhibit C	Team Assignment #11 See Exhibit B
04/13	23	Whistle Blowing	EODMA - Textbook • Chapter 3 132-173 See Advance Reading Materials in Blackboard	Smartbook Assignment #7 See Exhibit E	None
04/18	24	Team Assignment # 12 Whistle Blowing	Team Assignment # 11 See Exhibit B	Blackboard Quiz #11 See Exhibit C	Team Assignment # 12 See Exhibit B
04/20	25	Leadership/Professionalism	EODMA - Textbook • Chapter 8 485-511 See Advance Reading Materials in Blackboard	NONE	NONE
04/25	26	Team Assignment # 13	Team Assignment # 13 See Exhibit B	Blackboard Quiz #12 See Exhibit C Smartbook Assignment #8 See Exhibit E	Team Assignment # 13 See Exhibit B
04/27		No Class –make up day for speakers	None	None	None
05/04	27	Final Exam 8:00 am			

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EXHIBIT B- TEAM ASSIGNMENTS (Page 1 of 16)

Team Assignments (160 points)

- Please carefully read the Syllabus for information on Team Assignments.
- All team members will earn the identical number of points for all written assignments.
- Team Members must be present in class and participate in the oral presentations to earn points, unless the student has an **Approved Exception**. Student who are not present in class or do not participate in the oral presentation will not earn points for the oral presentation.
- Team written 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.
- 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.
- **It is highly recommended that students have their written materials used to supplement their oral presentation on a thumb drive to be inserted in the class computer.**
- 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 #	Oral Points	Written Points	Total Points	Due Date	Time
Team Assignment #1 Part A	0	3	3	01/10/2023	5:00 pm
Team Assignment #1 Part B	0	3	3	01/11/2023	5:00 pm
Team Assignment #1 Part C	0	4	4	01/12/2023	In class
Team Assignment #2	5	15	20	01/17/2023	8:00 am
Team Assignment #3	5	10	15	01/24/2023	8:00 am
Team Assignment #4	5	10	15	01/31/2023	8:00 am
Team Assignment #5	5	10	15	02/07/2023	8:00 am
Team Assignment #6	0	5	5	02/23/2023	8:00 am
Team Assignment #7	0	5	5	02/28/2023	8:00 am
Team Assignment #8	5	10	15	03/02/2023	8:00 am
Team Assignment #9	0	20	20	03/07/2023	In class
Team Assignment #10	5	10	15	04/04/2023	8:00 am
Team Assignment #11	5	10	15	04/11/2023	8:00 am
Team Assignment #12	5	10	15	04/18/2023	8:00 am
Team Assignment #13	5	10	15	04/25/2023	8:00 am
Totals	45	135	180		

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Date	Assignment Number	Team Assignment Description
Part A 01/10	Team Assignment # 1	<p>There are three parts to this Team Assignment, part A, part B, part C. Please note that Part A is due by January 10, 2023 @ 5:00 pm. The first-Class session is also on January 10, 2023.</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 10, 2023. 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, 2023.</p>
Part B 01/11	Team Assignment # 1	<p>Part B There are 3 points available for Part B Students will form themselves into teams on or before 5:00 pm on January 11, 2023. 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 01/12	Team Assignment # 1	<p>Part C There are 4 points available for Part C. This part of the Team Assignment #1 must be completed on January 12, 2023 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 course and who do not participate in this team assignment.</p>
	Team	<p>EXHIBIT B - TEAM ASSIGNMENTS (Page 3 of 16) Team Assignment Description</p>

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Date	Assignment Number	
01/17	Team Assignment # 2	<p>Each team is required to prepare both a written presentation and oral presentation to the entire class. The written presentation is due by January 17, 2023 at 8:00 am. The oral presentation should be no more than 10 minutes. Each team has been assigned an Ethical dilemma. Each team should summarize the facts of the case and address specific questions given to them. This assignment is worth 20 points.</p> <p><u>Team 1</u> Katherine has been the CFO of Company XYZ for 2 years. The corporate controller is Shannon and has been with the Company for 20 years. She is 58 years old and a highly-regarded employee. XYZ will be going public within the next 12 months. Shannon is not a CPA and has never worked on a public filing. Shannon has no experience or knowledge of public filings and their requirements. None of the CFO's other direct reports are CPAs. The CEO is aware of the situation and has told Katherine that he will support her 100%. Team 1 should discuss the logic and ethical theories as well as the consequences of the following actions (treat each item independently):</p> <ul style="list-style-type: none"> A. Terminating Shannon and replacing her with an experienced public company controller. B. Retaining Shannon and working with her and around her. C. Demoting Shannon and hiring a new controller. <p>What position from A, B or C above does the team truly support? Provide rationale and logic for your decision.</p> <p><u>Team 2</u> MM CPAs, a CPA firm, requires all prospective employees to provide their account/user names for all social media platforms in order to be eligible to be hired. They intend to hire a social media monitor to ensure that employee posts and comments on social media do not harm the reputation of MM CPAs. Employees are told of this policy prior to hire.</p> <p>Provide the team's opinion on each and all of the following issues supported by logical reasoning and ethical theories:</p> <ul style="list-style-type: none"> A. In favor of the policy of monitoring social media of employees. B. Opposing the policy of monitoring social media of employees. C. Should companies have the legal right to monitor employees' personal behavior? D. Should companies have the right to hire, terminate or otherwise reward employees for their activities away from work? E. MM observed that an employee posted pictures on social media about their charitable activities. MM used that knowledge to promote the employee and increase her pay over another equally qualified employee.
Date	Team	EXHIBIT B - TEAM ASSIGNMENTS (Page 4 of 16)

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	Assignment Number	Team Assignment Description
01/17	Team Assignment #2	<p><u>Team 3</u> Team 3 has been hired as a consulting firm for Company ABC's Board of Directors. ABC is in a dire financial situation and is considering significant layoffs of its employees in order to cut costs. Failure to reduce its staff could result in a default on its borrowings, forcing the company into bankruptcy. The company has identified two blocks of employees:</p> <ol style="list-style-type: none"> 1. younger in age and less experienced, short tenures with ABC, and less highly compensated employees (Group Y). 2. older in age and more experienced with long tenures with ABC and more highly compensated employees (Group O). <p>It should be noted that to achieve the necessary cost savings, 100 members of Group Y would need to be terminated or, conversely, 60 members of Group O.</p> <p>Team 3 should discuss :</p> <ol style="list-style-type: none"> A. Ethical theories and logic supporting lay-offs by employers. B. Logical rationale and supporting ethical theories for terminating Group Y and for keeping Group O. C. Logical rationale and supporting ethical theories for keeping Group Y and for terminating Group O. D. Its opinion of what course ABC should take to reduce costs supported by logical reasoning and ethical theories. <p><u>Team 4</u> Maria is a 19 year old business major at USC. When she was 18 her parents passed away unexpectedly and she inherited a 12 unit apartment building along with its mortgage. The building generates profit before taxes of \$50,000. This helps pay for tuition and her living expenses at USC. Maria borrows \$15,000 each year in student loans to cover tuition and expenses. Three of Maria's tenants approach her. They are family members living in 3 different units of her building. The three tenants have contracted long Covid and are unable to work. They have been tenants for over 10 years. They ask Maria for a year forgiveness of rent so that they can live in their units until they are well and can work. They each pay \$1,000 a month for rent. The market rate for their apartment would be \$1,800 per month for rent.</p> <p>The team should address the following, including potential consequences of each action, using logic and ethical theories, and providing its opinion:</p> <ol style="list-style-type: none"> A. Maria says no to her tenants requests and rents the units to new tenants for \$1,800 per month. B. Maria agrees to their request for rent forgiveness and raises the rent by \$334 for her 9 other tenants. C. Maria agrees to their request and loses \$36,000 in rent.

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Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 5 of 16) Team Assignment Description
01/17	Team Assignment# 2	<p><u>Team 5</u> William is an excellent investment fund manager for firm GSI. He always exceeds portfolio return expectations. He is a favorite among investors who like his returns and focus on transparency in communication. William had been given complete autonomy in the selection of his investment choices. GSI has decided to require all of its investment managers to invest in SSE, a solar energy firm. William researched SSE and determined that its business model is flawed, and it would likely be a losing investment. He informs GSI of his research and is told that they agree with him. GSI wants to appear to be supportive of green energy for political and public relations purposes. William states that he cannot invest in SSG because it would not be a profitable outcome for investors. He is told that he must invest at least 10% of his funds into SSG or he will face termination. GSI reminds William of his contractual obligations not to disclose his research or his views under his non-disclosure agreement with GSI.</p> <p>Using logic and ethical theories provide the team's opinion on the following and also address possible consequences of each item:</p> <ol style="list-style-type: none"> A. William invests in SSE as directed. B. William chooses not to invest in SSE and risks censure or termination. C. William leaks the requirement to the Wall Street Journal and they agree to protect him as a confidential source. D. William resigns from GSI for personal reasons. <p><u>Team 6</u> Team 6 is consulting for Board of Directors of Company ZYX. ZYX is considering mandatory racial and/or gender hiring quotas for its management team. Team 6 should discuss:</p> <ol style="list-style-type: none"> A. Any logical factors and ethical theories supporting mandatory quotas. B. Any logical factors and ethical theories opposing mandatory quotas (e.g., alternatively theories supporting merit based hiring and company autonomy). C. Offer the team opinion how they would react if they were told that they were denied a position on the Board of Directors of their dream company because a less qualified candidate was selected to meet a mandatory quota for a specific reason. D. Offer the team opinion how they would react if they were told that they were only hired into a position on the Board of Directors of their dream company because they were selected to meet a mandatory quota for a specific reason. E. Offer the team opinion on the best way to ensure that diversity is achieved and that the best candidates are hired.

Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 6 of 16) Team Assignment Description
01/17	Team Assignment# 2	<p><u>Team 7</u></p> <p>RRR has a policy prohibiting dating and/or romantic relationships between any and all employees. Ken and Kate are peer level employees of RRR. Ken works in accounting and Kate works in the legal department. Ken was named the employee of the year for the finance department, and Kate was honored by the legal group for her outstanding work. An HR employee of RRR (Jeff) happens to see Ken and Kate embracing outside of a restaurant. Jeff confronts them and learns that Kate and Ken are in a serious, mutually committed, and romantic relationship.</p> <p>Team 7 should discuss the following supported by logical factors and ethical theories:</p> <ul style="list-style-type: none"> A. Jeff should report on Ken and Kate knowing they will get fired or severely disciplined. B. Jeff should not report on Ken and Kate because they are peers and their relationship has no impact on their work. C. Assuming he has the power, Jeff orders Ken and Kate to break up or he will expose them to Company discipline. D. Kate and Ken tell Jeff that they are breaking up while both agreeing to secretly continuing the relationship. E. Address the reasons why companies might have this kind of policy. For example, the team may want to consider reviewing the recent McDonald's scandal of a past CEO. F. Offer the team's opinion of the Company's policy. G. Provide the team's opinion of how Ken, Kate and Jeff should handle the situation.

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Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 7 of 16) Team Assignment Description
01/24	Team Assignment # 3	<p>Each team is required to prepare both a written and oral presentation on January 24, 2023. The written presentation is due by January 24, 2023 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 12 minutes). Each team will address the following issues with respect to their Bubble:</p> <ul style="list-style-type: none"> A. Describe the circumstances leading up to the Bubble. 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? C. Describe the Bubble. Make sure to include 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. Describe the early warning signs of the Bubble. E. What caused the Bubble to burst. F. What were the ramifications of the Bubble (changes in laws, business practices, etc.) G. Were there any ethical implication to the cause or the bursting of the Bubble? H. Did anything change because of the Bubble? <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 Wall Street Stock Market Crash of 1929 Team 6 Dot Com Bubble in 2000 Team 7 Japanese Real Estate Bubble of 1991</p> <p>❖ This team assignment will be worth 15 points.</p>
	Team	EXHIBIT B - TEAM ASSIGNMENTS (Page 8 of 16)

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Date	Assignment Number	Team Assignment Description
01/31	Team Assignment # 4	<p>Each team is required to prepare both a written and oral presentation on January 31, 2023. The written presentation is due by January 31, 2023 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 (Cases may be found near the end of each chapter in the textbook):</p> <p>Team 1 - Case 1-2 Team 2 – Case 1-3 Team 3 – Case 1-7 Team 4 – Case 1-10 Team 5 – Case 2-5 Team 6 – Case 2-6 Team 7 - 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 may last no more than 10 minutes and must include all of the following:</p> <ol style="list-style-type: none"> 1. Describe the situation, including key facts, individuals and background of the company . 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 and to this cohort? 8. Address all of the questions that the textbook asks about the case. 9. Provide the team opinion of the actions or potential decisions of the main characters. <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.</p> <p>❖ This team assignment is worth 15 points.</p>

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Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 9 of 16) Team Assignment Description
02/07	Team Assignment # 5	<p>Each team is required to prepare both a written and oral presentation on February 7, 2023. The written presentation is due on February 7, 2023 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 12 minutes and 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. ▪ What was the key mistake or action made by the key character? ▪ Team's opinion if the key character intentionally violated the law. ▪ Did the person directly benefit from their crime? ▪ Was collusion or an accomplice involved? ▪ How this case applicable to students in this class beginning their careers? ▪ What was the primary action or inaction that resulted in criminal sanctions? ▪ What is the key learning that the Team took away from this case? <p>The team assignments are:</p> <ul style="list-style-type: none"> • Team 1 Joshua the CFO, Chapter 3 • 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 Susan's Efforts to Help a Client, Chapter 11 • Team 6 Ryan's Accounting Fraud, Chapter 12 • Team 7 Jason view of Caveat Emptor, Chapter 14 <p>This team assignment is worth 15 points.</p>
02/23	Team Assignment #6	<p>Each team has been assigned Key Word(s) 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 the Key Word(s) may be important to the CPA. The team should be prepared for probing questions from the professor on their key word(s). The key words assigned to each team are listed below. The written presentation should include the citation from the AICPA Code. This team assignment is worth 5 points and is due February 23, 2023 at 8:00 am.</p> <p>Team 1 Covered Member (provide examples) Team 2 Immediate Family (provide examples) Team 3 Close Relative (provide examples) Team 4 Client Prepared Records and Client Records Team 5 Close Friend Team 6 Working papers Team 7 Key Position (provide examples)</p>

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Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 10 of 16) Team Assignment Description
02/28	Team Assignment # 7	<p>Each team has been assigned Key Word(s) 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. The team should discuss why the Key Word(s) may be important to the CPA. The team should be prepared for probing questions from the professor on their Key Word(s). The written presentation should include the citation from the AICPA Code. The key words assigned to each team are listed below. This team assignment is worth 5 points and is due at 8:00 am on February 28, 2023.</p> <p>Team 1 Gifts and entertainment Team 2 Contingent Fee arrangements Team 3 Employment or Association with an Attest Client Team 4 Non-attest work to attest clients Team 5 Car loans/ Mortgage Loan Team 6 Late fees/ unpaid fees Team 7 False, Misleading or deceptive acts of Advertising (the entire phrase)</p>
03/02	Team Assignment #8	<p>Each team is assigned a mini case. The details of each mini case may be found in Blackboard. Please see the folder labeled as Team Assignments in Blackboard. The written presentation is due on March 2, 2023 at 8:00 am</p> <p>Each team will need to read the case and address following:</p> <ol style="list-style-type: none"> 1. What is (are) the key issue(s) that the case is asking you to identify? 2. Why does the AICPA have concerns about issues like this one? 3. What are the answers to the questions specific to the case? 4. What are the references from the AICPA Code of Conduct for each question and issue raised by this case? 5. Answer all questions and make sure that the AICPA Code of Conduct is referenced. <p>Each team must present a written presentation and a verbal presentation to the Class on March 2, 2023. The verbal presentation should last no more than 6 minutes. The written presentation is due prior to the beginning of class. This team assignment is worth 15 points.</p>

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Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 11 of 16) Team Assignment Description
03/09	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 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>Only team members who are in class and participating will earn points. Students with an Allowed Exception may be given an alternative assignment.</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. This team assignment is worth 20 points.</p>
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04/04	Team Assignment #10	<p>Each team is required to prepare both a written and oral presentation on April 4, 2023 at 8:00 am. Oral presentation must be between 10-12 minutes in length. Each team has been assigned a famous case where a company and/or an individual has been penalized for violations under the FCPA. There is significant information in the public domain about these cases. Teams may use the same presentation for both the oral and written presentation, so long as the written presentation is in PowerPoint, Word or PDF.</p> <p>The Team Assignments are as follows:</p> <ul style="list-style-type: none"> • Team 1 Siemens AG 2008 • Team 2 KBR and Halliburton 2008 • Team 3 Goldman Sachs 2020 • Team 4 Microsoft 2019 • Team 5 Deutsche Bank 2021 • Team 6 Tenaris 2022 • Team 7 WPP PLC 2021 <p>The written presentation should cover the following:</p> <ol style="list-style-type: none"> a. Summarize the actions of the company (i.e., the scheme, level of officials bribed, the purpose of the bribes, the amounts involved, etc.). Make sure to include the dates, the company and the countries involved. The goal is to convey the story of what happened. b. Provide a timeline of events of the bribery. c. Name the officials and officers of the company involved. d. Were accounting issues part of the scheme/charges? e. How was the bribery detected? f. How much money was involved in the bribery/scheme? g. Did the case go to trial or did the company settle? h. What were the penalties that the company or any of its officers paid? i. Did anyone go to prison? j. Were the auditors of the Company charged or penalized? k. Were board members involved in the scheme? l. What failed in the corporate governance process? m. Provide the team opinion on what controls or processes the Board could have implemented to prevent or detect the issue at an earlier point in time. <p>Each team will complete the assignment during class time. This team assignment is worth 15 points.</p>
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<p>04/11</p>	<p>Team Assignment #11</p>	<p>Each Team will prepare and present to the class a PowerPoint presentation regarding their assigned fraud case and a paper copy of the PowerPoint slides will be turned in by the group. Each team must present a written presentation and a verbal presentation to the Class on April 11. The written presentation is due by 8:00 am on April 11th. Oral presentation must be between 10-12 minutes in length.</p> <p>This team assignment is worth 15 points.</p> <p>The presentation may last no more than 12 minutes and must include all of the following:</p> <ul style="list-style-type: none"> • What was the scandal (escribe the events and tell the story)? • What were the key issues? • Was it an accounting scandal or something else? • Who perpetuated it? • What was the timeline? • How did the perpetrators conduct the fraud? • What was the motivation for the fraud? • How large was the fraud in terms of money? • Who was impacted? • Who uncovered it? • What happened to the people who uncovered it? • What was the opportunity that allowed the fraud to occur? • Did anyone go to prison? If so, what was the sentencing? • Who were the auditors and what happened to them? • How did the company handle the scandal? • How much fines were paid by each party? • How could the fraud have been prevented? • What changed because of the fraud (e.g., laws, regulations, etc.) • What did the team learn? <p>Here are Team Assignments for each team: Team 1 American International Group Scandal of 2005 Team 2 The WorldCom Scandal of 2002 Team 3 Rita Crundwell and the City of Dixon Illinois Team 4 The Tyco Scandal of 2002 Team 5 The Health South Scandal of 2002 Team 6 Luckin Coffee Fraud Team 7 Satyam Scandal of 2009</p>
<p>Date</p>	<p>TEAM ASSIGNMENT</p>	<p>EXHIBIT B - TEAM ASSIGNMENTS (Page 14 of 16) Team Assignment Description</p>

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04/18	Team Assignment #12	<p>Each team will prepare an oral and a written presentation on a specific Whistleblower that may last no more than 12 minutes and must include all of the following:</p> <ul style="list-style-type: none"> ✓ Brief biography on the person. ✓ What organization did they expose? ✓ What was their role within the organization? ✓ What did they allege happened? ✓ Was the Whistleblower correct? ✓ Did the Whistleblower make any mistakes in their whistleblowing ✓ Did the Whistleblower do anything really well in their whistleblowing? ✓ How did they do their whistleblowing activity? ✓ What were the risks and the 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? ✓ Provide an overall summary of the events and a timeline. ✓ 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. <p>The team assignments are: Team 1 Jeffrey Wigand, Brown and Williamson Whistleblower Team 2 Cynthia Cooper, WorldCom Whistleblower Team 3 Thomas Drake, NASA Whistleblower Team 4 Peter Forcelli, ATF Whistleblower Team 5 David Graham, FDA Whistleblower Team 6 Erin Brockovich, PGE Whistleblower Team 7 Erika Cheung & Tyler Shultz, Theranos Whistleblowers</p> <p>This team assignment is worth 15 points.</p>
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Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 15 of 16) Team Assignment Description
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04/25	Team Assignment #13	<p>Each team must present a written presentation and a verbal presentation to the Class on April 25. The written presentation is due by 8:00 am on April 25th. Oral presentation must be between 10-12 minutes in length.</p> <p>The presentation should cover the following issues at a minimum.</p> <ul style="list-style-type: none"> ✓ Background of the situation and a summary of the timeline. ✓ How did the situation come to light? ✓ What were the ethical issues relating to the issue? ✓ What were the failures or successes of leadership or professionalism? ✓ Why did the primary leadership act in the manner that they chose? ✓ How did people outside the company react to the disclosure of the issue? ✓ What were the ramifications to those involved (anyone fired or fined)? ✓ Who was the primary person leading the company and responsible for the results of the situation? ✓ What were the fines, penalties, or economic loss suffered? ✓ What strategies did the company use to communicate during the crisis? ✓ Provide the team opinion if the communication was effective. Support the opinion with rationale and facts. ✓ What surprised the team in their review of this case? ✓ What is the opinion of the team regarding the event and how those involved were treated (perpetrators and whistleblowers, if any)? ✓ What would the team have done differently, if anything prior to the incident and during the incident? ✓ What controls could have detected or prevented this issue from occurring? <p>The team assignments are: Team 1 The Equifax Data Breach of 2017 Team 2 Wells Fargo Cross-Selling Fee Scandal of 2013 Team 3 The Volkswagen Emissions Scandal 2015 Team 4 The Theranos Scandal of 2015 Team 5 Johnson and Johnson Tylenol poisoning attack of 1982 Team 6 British Petroleum- Deep Water Horizon Explosion of 2010 Team 7 Toyota Digg Case of 2010</p> <p>This team assignment is worth 15 points.</p>
Date	TEAM ASSIGNMENT	<p>EXHIBIT B - TEAM ASSIGNMENTS (Page 16 of 16) Team Assignment Description</p>

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All	All	<p style="text-align: center;">Grading Guidelines for Team Assignments</p> <ul style="list-style-type: none"> I. Please read the detailed Syllabus for the Team Assignment requirements. II. Please see page 1 of 16 -Exhibit B III. Students' names and team number must be on each written presentation. IV. Late work will not be accepted. V. The Team Written Assignments must be turned in through Blackboard (electronically). VI. Grading will also include the following for written team assignments: <ul style="list-style-type: none"> a. Neatness and professionalism of the written work. b. Papers should be typed, easy to follow, and margins should be clear. c. Spelling errors will result in lost points. d. Opinions must be provided when asked for in the instructions. Failure to offer an opinion will result in significant point reductions e. Opinions must be supported by rationale, logic and facts if possible. f. Completeness with the instructions for each team assignment. Not following instructions and completing all aspects requested will result in a meaningful point deduction. g. The work should be free from factual/typographical error. The professor reserves the right to audit each written presentation for factual errors. Factual errors will result in significant point reductions. h. The work should be consistent. VII. Grading will also include the following for oral team assignments: <ul style="list-style-type: none"> a. All team members must speak to earn points. b. The oral presentation should be made using quality presentation materials, such as PowerPoint or something similar. c. If all team members do not participate, then the students who do not participate will not earn points and the team, as a whole, will lose points. d. Teams must start on time and end on time. Failure to be ready when called upon will result in a loss of points. Teams will be cut off at the end of time. Exceeding the allotted time will result in a loss of points.
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EXHIBIT C- Quizzes

Quiz #	Due Date	Due Time	Points
1	01/12/2023	11:30pm	3
2	01/16/2023	11:30 pm	9
3	01/23/2023	11:30 pm	9
4	01/30/2023	11:30 pm	9
5	02/06/2023	11:30 pm	9
6	02/22/2023	11:30 pm	9
7	03/06/2023	11:30 pm	9
8	03/23/2023	11:30 pm	8
9	04/03/2023	11:30 pm	7
10	04/10/2023	11:30 pm	9
11	04/17/2023	11:30 pm	9
12	04/24 /2023	11:30 pm	9

- 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 engage in prohibited behaviors will earn 0 points for that quiz and may be subject to further sanctions and penalties.
- A quiz may include any of the topics in the course, including guest speaker presentations and any of the Team Presentations.
- Please review the Syllabus for further details and requirements.

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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 a 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, we may attempt to arrange a mediation conference to resolve the issues. If we concur that reconciliation cannot be made, the separation shall occur; however, depending on the circumstances, we may penalize any and all parties' 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 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 the professor collectively as a group and discuss the issues and rationale for separation. Depending upon the circumstances, we may attempt to arrange a mediation conference to resolve the issues. If we concur that reconciliation cannot be made, then the separation shall occur; however, depending on the circumstances, we may penalize any and all parties' 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	Available time period		Location on Blackboard	Points
Introduction	Availability Begins	12/28 8:00 am	Smartbook Assignments	3
	Availability ends	01/11 11:30 pm	Introductory Assignments	Points
1	Availability Begins	12/28 8:00 am	Smartbook Assignments	6
	Availability ends	01/12 8:00 am	Smart Book Assignments Chapter 1	Points
2	Availability Begins	01/12 4:00 pm	Smartbook Assignments	6
	Availability ends	02/02 8:00 am	Smart Book Assignments Chapter 2	Points
3	Availability Begins	02/02 4:00 pm	Smartbook Assignments	6
	Availability ends	02/23 8:00 am	Smart Book Assignments Chapter 4	Points
4	Availability Begins	02/23 4:00 pm	Smartbook Assignments	6
	Availability ends	03/02 8:00 am	Smart Book Assignments Chapter 5	Points
5	Availability Begins	03/02 4:00 pm	Smartbook Assignments	6
	Availability ends	03/21 8:00 am	Smart Book Assignments Chapter 6	Points
6	Availability Begins	03 /21 4:00 pm	Smartbook Assignments	6
	Availability ends	04/06 8:00 am	Smart Book Assignments Chapter 7	Points
7	Availability Begins	04/06 4:00 pm	Smartbook Assignments	6
	Availability ends	04/13 8:00 am	Smart Book Assignments Chapter 3	Points
8	Availability Begins	04/13 4:00 pm	Smartbook Assignments	5
	Availability ends	04/25 8:00 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**).