

**University of Southern California
Syllabus Spring 2024
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 303
14144R	Tuesday & Thursday	10:00 am – 11:50 am Los Angeles time	Greg Kling	ACC 303
14145R	Tuesday & Thursday	12:00 pm – 1:50 pm Los Angeles time	Greg Kling	ACC 303
14147R	Certain Fridays	9:30 am – 10:50 am		JFF LL125

<u>Professor</u>	<u>Office location</u>	<u>Email</u>	<u>Phone Number</u>
James (Jim) Leonetti	ACC 111	Leonetti@marshall.usc.edu	+1 213 740-4857
Greg Kling	ACC 232B	GKling@marshall.usc.edu	+1 213 740-5004
Class duration	January 9, 2024 through April 25, 2024		
Units: 4.0			

Class Meetings

This course will begin on January 9, 2024. This class is an in-person learning experience and will meet in Room 303 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 common 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, and state boards of accountancy, such as California, New York and Texas. A range of ethics-related issues will be presented, including the causes of ethical violations, awareness of perceptions and fast thinking, corporate frauds, whistleblowing, 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 professors. 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	Tuesdays and Thursdays 8:00 am to 9:50 am and By Appointment	Tuesday & Thursday 10:15am - 12:00 noon and 1:15 pm - 3:15pm Drop in appointments are welcome Priority is given to reservations - Calendly
Office Location	ACC 232B	ACC 111
Zoom office hours		Monday 6:30 pm – 9:30 pm Wednesday 6:30 pm – 9:30 pm By appointment only. Please reserve at least 24 hours before the time of the meeting.
Reservation tool	Microsoft Teams (Blackboard link)	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.
- ✓ Please do not 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, the Internal Revenue Service, and state boards of accountancy.
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 whistleblowing.
8. Describe the FCPA and the important control measures to ensure compliance.
9. Describe Regulation FD and control measures to ensure compliance and avoid penalties.
10. Identify the primary traits of professionals and leaders.
11. Demonstrate how to effectively work in team environments.
12. Demonstrate effective presentation skills.

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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.

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

- Class sessions will involve professor lectures, one-on-one interactions, quizzes, 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 listed in **Exhibit B**.
- Pop Quizzes are unscheduled tests that will be given throughout the semester.
- Class Exercises will be held during class hours and details are listed in **Exhibit D**.
- **Examinations are scheduled to be taken in person on campus.**
- **Friday guest speaker sessions have not been specifically assigned, but students should keep their Friday mornings available to attend these sessions when the specific scheduling is known.**

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, or (3) for limited specific reasons (see “**Allowed Exception**” later in the syllabus).

Please inform the instructor if you will miss class activities, prior to the class. 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>.

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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

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. However, working with others is not allowed on quizzes or examinations, or on other assignments as indicated by your professor.

Use of Artificial Intelligence (AI) Tools

You should be aware that AI text generation tools may present incorrect information, biased responses, and incomplete analyses; thus they are not yet prepared to produce text that meets the standards of this course. To adhere to our university values, you must cite any AI-generated material (e.g., text, images, etc.) included or referenced in your work and provide the prompts used to generate the content. Using an AI tool to generate content without proper attribution will be treated as plagiarism and reported to the Office of Academic Integrity.

Required Textbook, Materials and Tools

A. 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.

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Advance Preparation Assignments and Expectations

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**. Please see Blackboard for the advanced preparation assignments by date. 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 all exhibits 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 are include in the total points 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 **Allowed Exception** as outlined later in this Syllabus.

Course Calendar and Dates to Remember

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:

First class meeting	January 9, 2024
Martin Luther King, Jr Holiday	January 15, 2024
Last day to add the class	January 26, 2024
Last day to drop the class without a W on transcript and receive a refund	January 26, 2024
Midterm Examination #1	February 15, 2024
Presidents' Day Holiday	February 19, 2024
Last day to drop without a W on transcript	February 23, 2024
No classes because of Spring Break	March 11 to 15, 2024
Midterm Examination #2	March 28, 2024
Last day to drop with a W	April 5, 2024
Last scheduled regular class meeting	April 23, 2024
Final examination (all sections)	May 8, 2024 at 8:00 am

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.

The following 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;
- (3) your ranking among all students; and
- (4) other statistical factors.

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Graded Elements & Possible Points

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

<u>Graded Elements</u>	<u>Possible Points</u>	<u>Percent of Total Points</u>
Class Exercises	40	4 %
Professionalism	50	5%
Pop Quizzes	100	10%
Team Assignments	200	20%
Midterm Exam #1	160	16%
Midterm Exam #2	200	20%
Final Exam	<u>250</u>	<u>25%</u>
Total	<u>1,000</u>	<u>100%</u>

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 are 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 quizzes, class exercises, team assignments, and examinations is not available, except for limited specific reasons (“**Allowed Exception**”). The professor reserves the right to review documentation in order to approve an **Allowed Exception**. Any approved **Allowed Exception** will be communicated to the student in writing by the professor,

An **Allowed Exception** is limited but may include:

1. Student has a religious observance conflict.
2. Student is suffering from illness or injury.
3. An emergency arises. An “emergency” is defined as a serious, and unforeseen situation, that is beyond the student’s control.
4. Student has a significant family commitment that requires their attendance. This will be determined on a limited case by case basis but may include weddings or funerals of family members or close friends.
5. Students who enroll in the course after it has started will have an opportunity to make up assignments that were due prior to them enrolling if they make a written request to the professor for make-up work within 2 days of enrolling in the course. However, there is no make-up work available for team assignment # 4.
6. Student athletes traveling to/from events where they are competing for USC or a USA national team.
7. 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 session if they are aware that they have or will have an **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 complete the missed work in a manner communicated in writing by the professor to the

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student. Such opportunities may include allowing the student to make the work up shortly after the work was originally due, adding the possible points relating to the missed exam to the next exam, or other alternatives to be determined by the professor.

Students must take the final examination on the date and time that it is scheduled. The final examination may not be offered prior to the date and time that USC has scheduled it. Students who do not take the final examination will earn 0 points for the exam and may not pass the course. The professor may offer the final examination to a student with an **Allowed Exception** within 24 hours after the scheduled date. However, students who have an **Allowed 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 replace the incomplete with a letter grad.

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 may be an attendance sheet or QR Code provided for each class to complete. If a student does not initial the attendance sheet or complete the QR Code information, 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 or complete the QR Code information.

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

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- 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.

Class Exercises (40 points)

See Exhibit D for details. These team activities will be performed during class time and advanced preparation is highly recommended. Students must be in attendance to earn points.

Pop Quizzes (100 points)

There are twelve pop quizzes that will be held during this course. The pop quizzes may be scheduled or unscheduled. This means that on any day that class is being held it is possible that a pop quiz may occur. Pop quizzes will be announced sometime during a class session by the professor. The timing of pop quizzes will generally not be previously announced. The exception is Quiz #1 which is due on January 11, 2024 no later than 8:00 am and may be started as early as January 3, 2024. Quiz #1 will cover the Syllabus.

Quizzes to be completed outside of the classroom are open book and open note. In order to maximize performance on any quiz, students should perform any and all advance reading, research or other advance class requirements as outlined in the Syllabus or discussed by the instructor prior to the start of class. Each quiz will offer the student the opportunity to earn 10 points. The two lowest pop quiz scores earned by each student during the semester will be dropped and not included in the total point tally for the semester.

The following requirements will be in effect for each quiz:

- Pop quizzes may be held at the start of class or may be assigned outside of class. Students will have a limited amount of time to complete each Pop Quiz. Students arriving late to class will not be given additional time. **The first pop quiz is assigned for outside of class and will cover the Syllabus.**
- It is important to bring a fully charged laptop or tablet to class with internet connection capabilities.
- Pop quizzes are required to be performed individually.
- Pop quizzes not taken by the due date and time will earn 0 points unless the student has an **Allowed Exception**.
- Pop quizzes may be offered via Blackboard or may be administered on paper.
- Communication in any form with any other person, other than the professor, while taking a pop quiz is prohibited.
- Collaboration, cooperation, coordination or assisting with other students is prohibited.
- If a student is not in class and does not have an **Allowed Exception**, the student will earn 0 points for any pop quiz that is administered during class time.
- Students who miss a pop quiz and have received a prior **Allowed Exception from the professor in writing** will be offered an opportunity for alternative work.
- Pop quizzes may cover any topic in the course, including assigned reading, team presentations, guest speaker remarks, lectures, and other materials.

A student wishing to challenge their score on any pop quiz must communicate the challenge within two business days after the score is posted to Blackboard. After two business days, pop quiz scores are final.

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Team Assignments (200 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**. Team Assignments will consist of a written presentation (PowerPoint document) and an oral presentation.

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. Teams are responsible for holding each member of their team accountable for their efforts to the team. An important learning objective is for students to work successfully in a team environment. It is expected that the individuals involved within their respective teams will be able to resolve their differences amongst themselves. In the situation where a student or a team desires separation, they will need to follow the procedure for doing so outlined in **Exhibit C**.

All team members are expected to participate in each oral presentation. If a student has an **Allowed Exception**, that student will not be required to participate in the oral presentation. If a student misses class, without an **Allowed Exception**, that student will earn 0 points for the oral portion of the team assignment.

Oral presentations must be prepared using the standards discussed in this course. Oral presentations will be graded on the verbal and non-verbal presentation skills exhibited by each team. Oral presentation scores will be identical for each team member who is present on the date of the presentation.

IT IS HIGHLY RECOMMENDED THAT STUDENTS HAVE THEIR PRESENTATION MATERIALS USED FOR THEIR ORAL PRESENTATION ON A THUMB DRIVE TO BE INSERTED IN THE CLASS COMPUTER.

Team assignments may require out of classroom research. Students should list their sources of information. As previously noted, teams should submit a PowerPoint file for the written portion of the team assignment to Blackboard via the link provided. Late submission of the team's PowerPoint file may not be accepted and may not earn points.

All active team members will receive the identical number of points for all written team assignments.

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 to 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.

Students may dress normally for all classes and students do not need to wear business suits or formal business attire for team presentations.

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Midterms and Final Examinations (610 points)

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

- 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 are required to be performed individually.
- Communication with anyone other than the professor while taking an examination is prohibited.
- Collaboration, texting, cooperation, coordination or assisting with other students is prohibited.
- Additional information on the form and content of each exam will be provided closer to the date of the exam (e.g., **paper test vs Blackboard test, and closed book vs open book**).

Students who engage in prohibited behaviors will earn 0 points for that examination and may be subject to further sanctions and penalties. Materials on exams may include anything discussed during class, team presentations, guest speaker, lectures, required reading materials, and anything listed on the course calendar of activities. Anything assigned during the course may be tested, including items not specifically discussed in class.

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

Midterm Exam #1 will be held on February 15, 2024 during normal class time. There are 160 points available for this exam. Midterm Exam #2 will be held on March 28, 2024 during normal class time. There are 200 points available for this exam.

The final exam, worth 250 points, will be cumulative, but will have an emphasis on the materials not previously covered on any prior midterm examination. The final exam may include questions from speaker presentations. The professors are prohibited by USC policy from allowing a student to take the final exam prior to its scheduled date and time. The final exam will be held on May 8, 2024 starting at 8 am in a location to be determined. All final exam results are final after the scores are posted on Blackboard.

Assignment Submission Policy

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. Even if your internet is down, 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 for the various assignments clear and to evaluate them as fairly and objectively. If you feel that an error has occurred in the grading, you may write your professor a memo and request to re-evaluate the grading. Send the memo to your professor 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.

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Timeframes for Requesting Grade re-evaluation:

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

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.

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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>).

Leventhal School Learning Objectives

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

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

The course will primarily focus on technical issues and ethical issues from a U.S. perspective, but there will be emphasis that different countries and cultures have different norms and business ethics.

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USC Statement on Academic Conduct and Support Systems

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.

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.

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

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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.

[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
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
Non-emergency assistance or information.

[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.

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IMPORTANT INFORMATION REGARDING FRIDAY CLASSES

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

As you review the details of the Course Calendar, please note that there are no Friday speaker session dates that have been listed in **Exhibit A**. Scheduling speakers is a dynamic process. We currently plan on having three or 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 three or four Fridays on 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 Fertitta Hall LL125. 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:

- March 19
- April 25

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Date	Class #	Topics to be Covered	Advance Reading	Assignments due
01/09	1	Introduce Instructor Introduction to Ethics Presentation requirements	Syllabus (Bb); Blackboard Materials	Class Exercise #1 (in class)
01/11	2	Perceptions of Ethics Classical Ethics Theory Other Modern Ethics Theory	Blackboard Materials	Team Assignment #1 (due 1/11 by 8 am) Team Assignment #2 (due 1/11 by 11:59 pm) Pop Quiz #1 due by 8:00 am (in Blackboard)
01/16	3	Ethical Dilemmas		Team Assignment #3 (due 1/16 by 8 am)
01/18	4	Leadership discussion Professionalism	Blackboard Materials	Team Assignment # 4 (in class)
01/23	5	Corporate leadership cases		Team Assignment #5 (due 1/23 by 8 am)
01/25	6	Corporate Governance lecture #1 Current issues in Business Ethics	Blackboard Materials	None
01/30	7	Cases		Team Assignment #6 (due 1/30 by 8 am)
02/01	8	Corporate Governance lecture #2 Current issues in Business Ethics	Blackboard Materials	None
02/06	9	Corporate Governance Cases		Team Assignment #7 (due by 2/6 at 8 am)
02/08	10	Ethical Decision Making Cognitive Bias Fast Thinking vs Slow Thinking Decision models	Blackboard Materials	None
02/13	11	Ethics in Motion Cases #1	Read chapter of Ethics in Motion that relates to team presentation Prep for Class Exercise #2	Team Assignment #8 (due by 2/13 at 8 am) Class Exercise #2 (in class)
02/15	12	Midterm Examination #1		
02/20	13	Ethics in Motion Cases #2	Read chapter of Ethics in Motion that relates to team presentation	Team Assignment #9 (due by 2/20 at 8 am)
02/22	14	Introduction to the AICPA Code of Conduct Review of research tools Practice using online tools	Preamble to AICPA Code Blackboard Materials	None

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Date	Class #	Topics to be Covered	Advance Reading	Assignments due
02/27	15	AICPA Code of Conduct Independence Key words I	Blackboard Materials	Team Assignment #10 (due by 2/27 at 8 am)
02/29	16	Confidentiality Conflicts of Interest Key words II	Blackboard Materials	Team Assignment #11 (due by 2/29 at 8 am)
03/05	17	AICPA Code Mini Cases	Blackboard Materials Avant Gard case Prep for Class Exercise #3	Team Assignment #12 (due by 3/5 at 8 am) Class Exercise #3 (in class)
03/07	18	Scavenger Hunt Tax responsibilities Bloomberg & Johnson case	Blackboard Materials IRS Circular 230 & SSTS Bloomberg & Johnson	Team Assignment #13 (In class)
03/12		Spring Break		
03/14		Spring Break		
03/19		No Class		
03/21	19	Fiduciaries and Financial Planners	Blackboard Materials Prep for Class Exercise #4	Class Exercise #4 (in class)
03/26	20	State Board of Accountancy Rules • Examples: CA, NY, and TX	Blackboard Materials Prep for Class Exercise #5	Class Exercise #5 (in class)
03/28	21	Midterm Examination #2		
04/02	22	Crisis Management Regulation FD ATT FD Case	Blackboard Materials	None
04/04	23	Key anti-bribery regulations FCPA SEC - Insider Trading	Blackboard Materials	None
04/09	24	FCPA & Insider Trading cases		Team Assignment #14 (due by 4/9 at 8 am)
04/11	25	Earnings Management & Fraud Enron and Walt Pavlo cases	Blackboard Materials	
04/16	26	Fraud cases		Team Assignment #15 (due by 4/16 at 8 am)
04/18	27	Whistleblowing	Blackboard Materials	
04/23	28	Whistleblowing	Blackboard Materials Prep for Class Exercise #6	Team Assignment #16 (due by 4/23 at 8 am) Class Exercise #6 (in class)
04/25		No Class		
05/08	29	Final Exam 8:00 am to 10 am		

EXHIBIT B- TEAM ASSIGNMENTS Page (1 of 13)

Team Assignments (200 points)

- Please carefully read the Syllabus for information on Team Assignments.
- All team members will receive 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 a pre-approved **Allowed 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	0	5	5	01/11/2024	8:00 am
Team Assignment #2	0	5	5	01/11/2024	11:59 pm
Team Assignment #3	5	5	10	01/16/2024	8:00 am
Team Assignment #4	0	4	4	01/18/2024	In class
Team Assignment #5	5	10	15	01/23/2024	8:00 am
Team Assignment #6	5	10	15	01/30/2024	8:00 am
Team Assignment #7	5	10	15	02/06/2024	8:00 am
Team Assignment #8	5	10	15	02/13/2024	8:00 am
Team Assignment #9	5	10	15	02/20/2024	8:00 am
Team Assignment #10	0	5	5	02/27/2024	8:00 am
Team Assignment #11	0	5	5	02/29/2024	8:00 am
Team Assignment #12	5	10	15	03/05/2024	8:00 am
Team Assignment #13	0	26	26	03/07/2024	In class
Team Assignment #14	5	10	15	04/09/2024	8:00 am
Team Assignment #15	5	10	15	04/16/2024	8:00 am
Team Assignment #16	5	15	20	04/23/2024	8:00 am
Totals	50	150	200		

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Date	Assignment Number	Team Assignment Description
01/11	Team Assignment #1	This Assignment is an individual assignment due on or before 8:00 am January 11, 2024. You may find this team assignment on Blackboard under Team Assignment #1. Please complete and upload this assignment on Blackboard. Late submissions will not earn points. It will be helpful if this could be completed prior to the start of class on January 9, 2024.
01/11	Team Assignment #2	This assignment is to be performed individually. Students will join a team on or before 11:59 pm on January 11, 2024. Students will join a team during Class Exercise #1 on January 9. All students must go to Blackboard and go to the Users and Groups tab and properly enroll in the Team number associated with Class Exercise #1, the professor and the start time of their course. Each student should make sure that they enroll in the proper team number and at the proper time that their class is being conducted. For all enrolled students, failure to properly join a team for your class may result in 0 points.
01/16	Team Assignment #3	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>Each team has been assigned an Ethical dilemma. Each team should summarize the facts of the case and address specific questions given to them for their specific ethical dilemma. It is expected that each student on each team will participate in the oral presentation. Remember that part of the objective is to tell the story of the ethical dilemma because each team is focused on their own unique situation.</p>
01/18	Team Assignment #4	Team Assignment #4 is an individual assignment that will be conducted during class. There is no advance preparation required.

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Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 3 of 13) Team Assignment Description
01/23	Team Assignment #5	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>The team should tell the story of the situation and incorporate the following issues with respect to their case, as appropriate:</p> <ul style="list-style-type: none"> A. Briefly summarize the situation including a timeline of key actions. B. How did the situation come to light? C. What were the ethical issues relating to the issue of the case? D. What were the failures or successes of leadership or professionalism? E. Why did the primary leadership act in the manner that they chose? F. How did people outside the company react to the disclosure of the issue? G. What were the ramifications to those involved (anyone fired or fined)? H. Who was the primary person leading the company and responsible for the results of the situation? I. What were the fines, penalties, or economic loss suffered? J. What strategies did the company use to communicate during the crisis? K. Provide the team opinion if the communication was effective. Support the opinion with rationale and facts. L. What was the most crucial decision that was made by leadership? M. What surprised the team in their review of this case? N. What was the outcome of the crisis (what changed) ? O. What is the opinion of the team regarding the event and how those involved were treated (the perpetrators and whistleblowers if any)? P. What would the team have done differently, if anything, to manage the incident? <p>The team assignments are: Team 1 Equifax Data Breach of 2017 Team 2 Wells Fargo Cross Selling Fee Scandal 2013 Team 3 The Volkswagen Emissions Scandal 2015 Team 4 United Flight 3411, 2017 Scandal Team 5 Johnson and Johnson Tylenol Poisoning attack 1982 Team 6 British Petroleum- Deep Water Horizon Explosion 2010 Team 7 Theranos Scandal</p>

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Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 4 of 13) Team Assignment Description
01/30	Team Assignment #6	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>The topic of the Presentation is to review ethical dilemmas that are presented to you from the cases in the posted on Blackboard. Each team has been given a unique case below:</p> <p>Team 1 – It’s Only a Guess Team 2 – A Little Bit of Income Support Team 3 – Hope Springs Eternal Team 4 – Question of Life Team 5 – Theodore gets hit by a pitch Team 6 – May Zhang Team 7 - Amusement</p> <p>The oral presentation should include all of the following, as appropriate:</p> <ol style="list-style-type: none"> 1. Describe the situation. Discuss key facts, individuals and background of the company. 2. What were the key issues? 3. What is the moral dilemma being described in the story? 4. Can the team identify with any of the characters? 5. Who was impacted? 6. What are the choices for the main characters? 7. What are the circumstance that lead to the situation? 8. How is the case relevant to this class? 9. Provide the team opinion of the actions and potential decisions of the main characters. 10. If you could speak to the main characters what would you say to them?

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Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 5 of 13) Team Assignment Description
02/06	Team Assignment #7	<p>For this assignment the team will review publicly available documents, such as, the 10k, DEF 14-A {Proxy}, Letter to Shareholders, Press releases and other sources of information. The team will prepare a written presentation (PowerPoint file), submitted by the due date in the Team Assignment Schedule, which includes the following:</p> <ul style="list-style-type: none"> A. Introduce their company and briefly explain its business and its global presence. B. Answer the question: Does the Company appear to practice Agency Theory, Stewardship Theory or Resource Dependency Theory? Explain the basis of your answer. C. Provide the team opinion if their company practices shareholder theory, stakeholder theory, CSR, or somethings else. The team members should state their rationale for making their conclusion. Quotes, from executives, copies of mission statements, vision statements, code of ethics or other company sources are excellent sources. D. The Board of Directors. <ul style="list-style-type: none"> a. The total number of the Board of Directors b. The number of independent directors c. The number of executive directors d. Is the Chair of the Board (COB) also the CEO? If the COB is not the CEO, what is his/her experience? e. How diverse is the Board? Provide facts and team opinion. f. Is there additional compensation for committee chairs and the COB, if yes how much for each position. g. Are members compensated for meeting attendance? E. The Audit Committee and the Compensation Committee <ul style="list-style-type: none"> a. Describe name and experience of the chair of the compensation committee and the audit committee. b. How many members of each committee? c. How many members are independent? F. Compensation of the Chief Executive Officer (CEO) <ul style="list-style-type: none"> a. What is the cash compensation of the CEO? b. What is the stock and non-cash compensation of the CEO? c. Provide the team opinion of the cash and total compensation of the CEO. Provides a rationale for the team opinion. <p>Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>The team assignments are: Team 1 Boeing Team 2 Walt Disney Company Team 3 Amgen Team 4 Alphabet Team 5 Microsoft Team 6 Apple Inc Team 7 Tesla</p>

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Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 6 of 13) Team Assignment Description
02/13	Team Assignment # 8	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>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> <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 Whistle Blowers, the new Corporate Watch Dog, Chapter 4 • Team 3 Arthur, A Question of Willful Blindness Chapter 5 • Team 4 Steve’s Tax Scheme, Chapter 6 • Team 5 Dr. Gary’s Seven Patient Files, Chapter 7 • Team 6 David, Beverly Hills, Consigliore, Chapter 8 • Team 7 Dereck’s Bribery Charge, Chapter 9

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Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 7 of 13) Team Assignment Description
02/20	Team Assignment # 9	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>Each team has been assigned a chapter from Ethics in Motion. Team 7 has been assigned a case that may be found in Blackboard. Each team will address the following issues for their respective chapter of Ethics in Motion:</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 Jeff’s Cash Restructuring, Chapter 10 • Team 2 Susan’s Efforts to Help a Client, Chapter 11 • Team 3 Ryan’s Accounting Fraud, Chapter 12 • Team 4, Pete’s Good Intentions, Chapter 13 • Team 5 Jason View on Caveat Emptor, Chapter 14 • Team 6. Albert’s exposure to Bribery Charges, Chapter 15 • Team 7. Pinto Case (See Blackboard)
02/27	Team Assignment #10	<p>Each team has been assigned a key phrase to research from the AICPA Code of Conduct. Each team will prepare a written description (PowerPoint file) of the key phrase and will submit by the due date in the Team Assignment Schedule. The team will have 2-3 minutes to discuss the meaning and definition of the phrase (per the AICPA Code of Conduct). The team should discuss why this key phrase may be important to the CPA. In the interest of time, the team may designate one team member as presenter. The key words assigned to each team are listed below.</p> <p>Team 1 Covered Member Team 2 Immediate Family Team 3 Close Relative Team 4 Client Records Team 5 Work Product Team 6 Working Papers Team 7 Key Position</p>

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Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 8 of 13) Team Assignment Description
02/29	Team Assignment # 11	<p>Each team has been assigned a key phrase to research from the AICPA Code of Conduct. Each team will prepare a written description (PowerPoint file) of the key phrase and will submit by the due date in the Team Assignment Schedule. The team will have 2-3 minutes to discuss the meaning and definition of the key phrase (per the AICPA Code of Conduct). The team should discuss why this key phrase may be important to the CPA. In the interest of time, the team may designate one team member as presenter. The key words assigned to each team are listed below.</p> <p>Team 1 Gifts from the CPA to Attest Clients Team 2 Contingent fee arrangements for tax, attest and advisory clients Team 3 Employment or Association with an Attest Client Team 4 Failure to file a timely tax return Team 5 Car loans/Mortgage Loan Team 6 Late fees/unpaid fees due to the CPA performing attest services Team 7 Interviewing for a position with an Attest Client</p>
03/05	Team Assignment # 12	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>Each team is assigned a mini case. Each team will need to read the case and address following:</p> <ol style="list-style-type: none"> 1. Briefly summarize the story and the facts. 2. What is (are) the key issue(s) that the case is asking you to identify? 3. Why does the AICPA have concerns about issues like this one? 4. What are the answers to the questions specific to the case? 5. What are the references from the AICPA Code of Conduct for each question and issue raised by this case?

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Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 9 of 13) Team Assignment Description
03/07	Team Assignment #13	<p>This will be an in class Team Assignment. 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.</p>

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Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 10 of 13) Team Assignment Description
04/09	Team Assignment #14	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>The written presentation should cover the following:</p> <ol style="list-style-type: none"> a. Summarize the actions of the company (i.e. a summary of the scheme, level of officials who were 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 suffer? 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 could the Board have implemented to prevent or detect the issue at an earlier point in time. <p>The Team Assignments are as follows:</p> <p>The team assignments are:</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

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Date	Team Assignment	EXHIBIT B - TEAM ASSIGNMENTS (Page 11 of 13) Team Assignment Description
04/16	Team Assignment #15	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>The presentation must include all of the following:</p> <ul style="list-style-type: none"> • What was the scandal (describe the events and tell the story)? • Was it an accounting scandal or something else or both? • Who were the key players that perpetuated the fraud? • 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 were the external auditors and what happened to them? • Did the external auditors have a role in the fraud or in uncovering the fraud? • Who uncovered it? • What was the opportunity that allowed the fraud to occur? • Did anyone go to prison? What was the punishment? • How did the Board of Directors handle the scandal? • How much fines and/or settlements were paid by each party? • How could the fraud have been prevented? • What changed because of the fraud, (laws, regulations, etc.)? • What did the team learn? • If the team could ask any of the participants a question, who would they ask, and what would they ask? <p>Here are the cases for each team: Team 1 Satyam Scandal 2009 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 FTX Scandal 2022 Team 6 Wire Card Scandal Team 7 Waste Management Scandal 1998</p>

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04/23	Team Assignment #16	<p>Each team is required to prepare a written presentation (PowerPoint file) and use it during the oral presentation delivered to the entire class. The written presentation must be submitted using the appropriate Blackboard link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for 15 minutes. However, the professor will notify the team in advance what portion of the 15 minutes may be allocated between the oral presentation and Q&A.</p> <p>The case is on a whistleblower and the presentation must include all of the following:</p> <ul style="list-style-type: none"> ✓ Very brief biography on the person. ✓ What organization did they expose? ✓ Provide an overall summary of the events and a timeline. ✓ What was the role of the Whistleblower 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? ✓ What were the risks and the rewards of whistleblowing ✓ How were they treated? ✓ Was their whistleblowing effective? ✓ Did they ever receive any benefit from whistleblowing? ✓ What is the team's opinion on the whistleblower, was it worth it and would the team have done what the whistleblower did or would they have done something different? Support your opinion with logic. <p>The team assignments are: Team 1 Jeffrey Wigand, Brown and Williamson Team 2 Cynthia Cooper, WorldCom Team 3 Coleen Rawley, FBI Team 4 Peter Forcelli, ATF Team 5 David Graham, FDA Team 6 Erin Brockovich, PGE Team 7 Erika Cheung & Tyler Shultz, Theranos</p>

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Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 13 of 13) Team Assignment Description
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. Students’ names and team number must be on each written presentation. III. Late work may not be accepted. IV. 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. The PowerPoint file should be free from typos and grammatical errors. c. Opinions must be provided when asked for in the instructions. Failure to offer an opinion will result in significant point reductions d. Opinions must be supported by rationale, logic and facts. e. Not following instructions and completing all aspects requested will result in a meaningful point deduction. f. The professor reserves the right to audit each presentation for factual errors. Factual errors will result in significant point reductions. g. The work should be consistent. V. Grading will also include the following for oral team assignments: <ul style="list-style-type: none"> a. The oral presentation should be made using the submitted PowerPoint file. b. 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. Each team member must be present in class during the presentation. c. 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. d. Team members will be evaluated on their oral presentations based upon consistently adhering to the requirements for oral presentations previously discussed in this class.

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EXHIBIT C- Process for Team Separation

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

A member of a team wishes to separate from the team. If a member of a team wishes to separate from his/her team, then the person desiring to separate must first meet with the 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 grading points. The individual who is separating may request to be assigned to another team (team to be determined by the professor) or shall have the right to form a single member team and, in such case, shall be responsible for all 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 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 D - Class Exercises

I. Class Exercise # 1 January 9

- a. Name of the Exercise – **This is Ethical Jeopardy.**
- b. Students will form teams in class
- c. Each team is competing to win points for themselves.
- d. Only students attending class will earn points.
- e. Students will work together to earn points solving questions and challenges.
- f. Details will be provided on January 9.

II. Class Exercise # 2 February 13

- a. Name of Exercise - **USC Ethics Beach Volleyball Rally** - Students vs Professors
- b. Students and professors will serve questions to each other. The receiving team will have one minute to answer the question. Two attempts per question to answer correctly.
- c. The question may be on any course topic covered from day 1 of class until February 13.
- d. If a question is answered correctly the receiving team will earn a point.
- e. If a question is answered incorrectly the serving team will earn a point.
- f. Each side should come prepared to ask questions as the serving team will only have 20 seconds to ask their question. Failure to ask a question within the 20 seconds will result in a Side-out (meaning the serving team forfeits their right to ask the question and the receiving team get the right to serve.)
- g. The professors will serve to the Team 7 first and then to 6, 5, etc.
- h. The teams will serve to both professors. Team 1 first then 2,3,4, etc.
- i. All students in attendance will earn the same amount of points.
- j. If the students earn 7 points first they win and all students in attendance gets 7 points. If Professors get 7 points first the all students get 0 points.

III. Class Exercise #3 -March 5

- a. Name of Exercise - **USC Ethics Soccer Shoot-out**
- b. Team exercise.
- c. Professors will shoot questions to each team of students on 7 cases regarding the AICPA Code of Conduct. There will be seven questions asked by the professor – one to each team.
- d. All students in attendance of class will earn the same number of points. Each team will earn 1 point for the entire class that the team answers correctly.
- e. The cases will be made available to the students prior to the Class exercise so that the teams can prepare. The teams will not be told which case they will be asked to defend prior to the class. So, students must prepare for all seven cases.
- f. Teams will have 1 minute to answer the questions correctly. Prepare in advance!!!

IV. Class Exercise #4 -March 21

- a. Name of Exercise - **USC Ethics Detective Mysteries**
- b. Team exercise.
- c. Professors will request the help of each team to solve a mysterious question. There are potentially 10 potential cases to be solved. There will be seven questions asked by the professor – one to each team.
- d. All Students in attendance will earn the same number of points. Each team that answers a case correctly earns 1 point for the class.
- e. The cases will be made available to the students prior to the Class exercise so that the teams can prepare. The teams will not be told which case they will be asked to defend prior to the class. So, students must prepare for all ten cases.
- f. The order of questions will be 7, 5, 2, 1, 4, 6, 3.
- g. Each team will have one minute to answer their question. Failure to answer in one minute will result in an incorrect answer.

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V. Class Exercise # 5 March 26

- a. Name of Exercise - **USC Ethics Baseball Wild Pitch** - Students on the mound and Professors up to bat. Students pitching to professors.
- b. Each team will pitch questions to the professor on any **topic covered subsequent to the first midterm**. Each team will get to pitch one question to the two professors. The two professors will work together to answer the pitch correctly.
- c. Students get one point for every question that the professors answer incorrectly.
- d. Professors get one points for any question answered correctly.
- e. However, if the professors get four out of the seven questions correct, then the students will earn 0 points.
- f. Teams will ask in the following order: 5, 4, 6, 3, 2, 7, 1.
- g. All students attending class will earn the same number of points.
- h. Each team will have 20 seconds to ask their question. If a team does not ask its question within 20 seconds, then that is considered a balk, and the professors will earn a point, Professors must answer the question under one minute.

VI. Class Exercise # 6 April 23

- a. Name of Exercise – **Ethical Mortal Combat: Students vs Teachers**
- b. Topics will be any team assignment, guest speaker presentation or class exercise covered during class.
- c. All students in attendance will earn the same number of points.
- d. Each team will target a specific professor to answer their question.
- e. Each team gets to pick which professor they wish to target.
- f. Students will earn every one point for any question professors do not answer correctly
- g. Students will earn 0 points for every question that professors answer correctly.
- h. If the professor answers the question correctly, then, they are allowed to return fire on that team. This means that the professors can ask the team a specific question. If the team answers the question incorrectly, the students lose one point (negative points). If the team answers the question from the professors correctly, they will have successfully defended and they earn a point.
- i. The asking party has 20 seconds to ask their question of their chosen target.
- j. Failure to ask the question within 20 seconds results in a loss of turn.
- k. The target party has 1 minute to answer the question.
- l. Failure to answer the question within 1 minute results in the same result as if the targeted party answered the question correctly.
- m. The students will pitch their questions by each Team. Teams will ask in the following order: 3, 6, 4, 7, 2, 1, 5.
- n. If all teams earn one point, the class will earn a bonus of 10 points for all students in attendance or with an **Allowed Exception**.