

University of Southern California
Syllabus Spring 2025
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	James Leonetti	ACC 201
14145R	Tuesday & Thursday	12:00 pm – 1:50 pm Los Angeles time	James Leonetti	ACC 201
14147R	Certain Fridays	9:30 am – 10:50 am Los Angeles time	James Leonetti	HOH EDI

<u>Professor</u>	<u>Office location</u>	<u>Email</u>	<u>Phone Number</u>
James (Jim) Leonetti	ACC Basement B4	Leonetti@marshall.usc.edu	+1 213 740-4857

Class meeting duration - January 14, 2025, through April 30, 2025

Final exam date May 14, 2025, 8:00 am.

Units: 4.0

Course Description

This course provides the knowledge that accountants need to identify potential ethical issues and 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, the SEC, 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.

Class Meetings

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 BrightSpace. The recording of lectures is meant to assist students with reviewing the materials and is not intended as a substitute for in-person attendance. Students are expected to attend class. While class attendance is not a graded activity, there are certain classes where students are required to attend class or will forfeit points for a scheduled activity. Please carefully read the topic Class Attendance, in this Syllabus.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Class Attendance

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). Currently, there is no plan to use ZOOM or any virtual method of attending classes.

Class attendance is mandatory to earn points for certain class activities: Pop Quizzes, Examinations, Team Assignments, and Class Exercises (**Required Attendance**). There are no points awarded for simply attending classes. If a student will miss class for any reason, the student must communicate to the professor at least 15 minutes prior to the class session. Communicating an absence is acting professionally. Please be advised that if a student communicates that they will be missing a class with **Required Attendance** they will earn professionalism points but will not earn points for the class activity that is occurring on that day. Please read **Make-Up Work, Time Extensions & Extra Credit and Professionalism** found within this Syllabus.

Attendance is critical or Students may be dropped from this course. Please read the following to understand why communication with your professor is critical if you cannot attend class. Rest assured the professor wants to be helpful, and wants to support you, but if you cannot attend or elect to not attend classes it is your responsibility to communicate prior to missing classes.

If a student does not attend the classes during the first week of classes, and who does not communicate their absences in writing with me, may be dropped from the class in accordance with USC policies. Once a student is dropped from the class, the student will have to attempt to re-enroll with the USC admission office, as the professor has no ability to admit any student to the course.

Additionally, for students who have stopped attending classes and who have not communicated their reasons for missing classes, may receive the grade of an Unofficial Withdrawal (“UW”). Please see the following edited summary excerpts from USC Office of Academic Records and Registrar.

UW is assigned to students who have stopped attending classes prior to the drop deadline (April 11, 2025) without officially withdrawing. The student’s name will appear as officially enrolled in the course.

The UW will be computed in the GPA as zero grade points (as in the case of an F) and indicates a failure on the part of the student to assume the administrative responsibility of officially dropping a course.

Unofficial Withdrawal After the Drop Deadline . If a student stops attending classes after the Drop Deadline, April 11, 2025, and does not contact the instructor, the appropriate weighted grade should be assigned, with the work not done counting as **zero (0 points)**. If it is later learned that the student had a documented bona fide illness or emergency and was unable to contact the instructor prior to the final, the instructor should use the Correction of Grade process to change the grade to IN.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Office Hours

Office hours are one of the things that I most enjoy serving as a professor. I hope to meet with all of you. I intend to have both in-person office hours and Zoom meeting office hours.

General Office Hours Information

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

In-person office hours – scheduled

- Location: B4 in the Leventhal Building
- Tuesday and Thursdays 7:00 am – 07:50 am and 2:30 pm – 4:00 pm.
- I may be able to stay later on certain Tuesday or Thursday, please contact me and request time,
- Please use the Calendly APP to schedule office hours in person.
- Drop-in appointments are welcome, but I always give preference to students who have an appointment.
- On certain Wednesdays I may come to campus and will have office hours to the extent that I do not have scheduled meetings.
- If you want to meet in person at times other than scheduled, please contact me at least 24 hours in advance of your requested meeting.
- If a student needs in-person office hours other than at the time above, please email me and let's try and find a mutually convenient time to meet. I will do my best to make time for you.

Zoom office hours – Zoom Office hours will be made by appointment on Calendly

- **Reservation Link:** Please see the reservation for Office Hours Link on Brightspace. Then select the Zoom Office Hours link to schedule Zoom Office Hours. **The Link will give you access to Calendly. I use Calendly to schedule Zoom Office Hours.**
- **Please use Calendly** to schedule an appointment to meet with me via Zoom. Calendly will show the availability of my schedule and will provide a Zoom link when you schedule the meeting.
- **For Zoom appointments, you must schedule the Zoom appointment at least 24 hours in advance of the meeting start time. Please use the Calendly APP.**

Additional unscheduled office hours meetings

Additional office hours and meetings may be scheduled in person, by Zoom or by phone call as are mutually convenient. Please do not hesitate to request an appointment if scheduled office hours are not available. I am happy to meet late or early. I want to help. Students are encouraged to contact me (via email) to set up appointments for potential meetings at times other than the scheduled office hour times shown in the syllabus or in Calendly. **Please be advised that I generally require 24-48 hours advance notice for unscheduled or Zoom office hours.** You are welcome to ask for alternative time even if the notice time is less than 24 hours; however, there is no promise of availability.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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. Understand the ethical principles included in the Codes of Professional Conduct disseminated by the major regulatory organizations, such as the AICPA, the SEC, the Internal Revenue Service, and state boards of accountancy.
3. Understand differences between AICPA CODE, the SEC, and State Boards of Accountancy for issues around ethics for Accountants
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 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.

Course Activities

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

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

- Class sessions may include lectures, 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 BrightSpace.
- 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.
- Guest Speaker Sessions -see **Friday Guest Speaker Presentations and Questions**.

Class Conduct

My classroom is a place designed for the respectful exchange of ideas. I require that everyone must show respect towards one another in all circumstances. Courtesy, respect and kindness are the requirement and the norm for behaviors in this course. It is expected that everyone will practice courtesy and respect one another at all times. We will show respect for one another by exhibiting patience, courtesy, and professionalism in our exchanges. Students must not engage in disruptive or negative behaviors. It is required that students do not verbally attack, interrupt, mock or harass anyone in the classroom or during guest speaker presentations. Additionally, students are asked to carefully read the policies with respect to Statement of Academic Conduct, Professionalism, Collaboration, AI and Classroom Policies.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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 BrightSpace. 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>.

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>). Please also see Class Conduct.

USC Statement on Academic Conduct - 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.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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. There are multiple Team Assignments in this course which are designed to help students gain practice being collaborative and work as a team. However, working with others is not allowed on quizzes or examinations, or on any other assignments designated as being individual assignment by the instructor.

Technology Requirements

The lecture presentations, links to articles, assignments, quizzes, and rubrics are located on BrightSpace. 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 BrightSpace (Google Chrome is the recommended browser for BrightSpace)
- 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

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 may not yet meet the standards of excellence for this course. You may use AI and sources for assistance in completing Team Assignments in this course. However, you will not earn points if the information that you present is inaccurate or not properly referenced for sources.

You are not permitted to use AI for quizzes, examinations or other areas involving individual evaluation. Using AI for examinations or quizzes is prohibited and would be a violation of the Code of Conduct for 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. There is no Textbook that will cover the entire semester. Instead, I offer you the following learning tools
- Ethics in Motion (see below)
 - Lecture Notes (slides)
 - Videos and other Advance Preparation Materials in BrightSpace.
- B. **Ethics in Motion, Justin M. Paperny (2010)**
The author will be speaking to the class and will offer additional cases not in the retail version of the book. A link will be provided to students to purchase this book at a discount. There will be an announcement in BrightSpace, when the link becomes available
- C. **BrightSpace:** Students are required to access and use BrightSpace. All students will have one common BrightSpace course room (14147R) in which they will access course materials, assignments, etc.
- D. Please see the Advance Preparation Materials in BrightSpace.
- E. **Course materials:** Course materials will be posted in BrightSpace. Note that materials posted in BrightSpace, whether or not discussed in class, may be tested on any assessment.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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. Some of the reading will require reading articles, watching videos, and/or other materials that will be made available on BrightSpace. It is important that students prepare in advance for class sessions as there will be multiple pop quizzes that occur throughout the semester. Students who perform the advance reading typically do very well on these quizzes and students who do not do the advance preparation often don't do so well. **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 BrightSpace 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.

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**. There are other exhibits to the Syllabus that contain critical information for this course.

Exhibit A contains the Course Calendar

Exhibit B contains details of Team Assignments

Exhibit C is a conflict resolution process for dysfunctional teams

Exhibit D is a schedule of class activities for students to earn points.

Additionally, the following dates are important for students:

First class meeting	January 14, 2025
Quiz #1 on the Syllabus 11:59 pm due date.	January 16, 2025
First Guest Speaker of the Semester – Jen Cohen USC A.D.	January 17, 2025
Martin Luther King, Jr Holiday	January 20, 2025
Last day to add the class	January 31, 2025
Last day to drop the class without a W on transcript and receive a refund	January 31, 2025
Presidents' Day Holiday	February 17, 2025
Midterm Examination #1	February 25, 2025
Last day to drop without a W on transcript	February 28, 2025
No ACCT 430 classes because of Spring Break	March 17 to 19, 2025
Midterm Examination #2	April 1, 2025
Last day to drop with a W	April 11, 2025
Last day ACCT 430 will meet in person	April 29, 2025
Final Exam Review Session	To Be Determined (TBD)
Final examination (all sections)	May 14, 2025 at 8:00 am

Students should not schedule any other activities on the dates where Midterm Exams, Final Exams are scheduled. Students who do not attend class and take their exams when scheduled may earn 0 points, unless they have an Approved Exception. By university policy, Final exams may not be given prior to the scheduled date. I am not allowed to offer your final exam prior to the scheduled date.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Grading Process

For purposes of grading, the cohort for this course will be all students enrolled in the three ACCT 430 courses taught by Professor James Leonetti in the spring of 2025. Grading is based upon points earned. Grading in this course is objective. Each student can be 100% certain that there will be no other student who has earned fewer points but who receives a higher letter grade.

There is no **maximum target GPA** for this course. Grading is not based upon a pre-set matrix of letter grades to points; rather it will be based upon an analytical process described in the following paragraph.

The professor uses a mathematical/statistical model and applies his judgement to develop a grading process that is objective, rational and logical for converting points earned into letter grades for this cohort. The conversion of points into letter grades is a process that requires the use of judgement of the professor when considering a variety of factors below, which may include, some or all of the following:

- a) Total points earned by students in the cohort.
- b) The distribution of points earned by students in the cohort.
- c) Students ranking in points compared to other students and to the cohort, as a whole.
- d) The cohort Mean & Median and Standard deviations from the Mean
- e) Adherence to Course Grading Standards (see below).
- f) USC Marshall and the Leventhal grading guidance and/or suggestions.
- g) A comparison of the lowest points earned by a student for a letter grade, compared to the highest level of points earned for another student in the adjacent lower letter grade. The optimal result of the comparison is for there to be a **distinct difference** between the student with the lowest amount of points in a letter grade range, as compared to another student with the highest level of points in the adjacent letter grade range. The definition of a **distinct difference** will be determined by the professor in his sole discretion. The distribution of points earned by the cohort may limit the ability for an optimal result, and the spread between letter grade ranges may be as little as 1 point.
- h) Other mathematical and statistical factors.
- i) Grading is potentially subject to review and adjustment by the superiors of the Professor.

Course Grading Standards

The Professor has established the following standards that will be followed during the grading process.

- I. **Any student scoring 950 points or more will earn the letter grade of an A.** To be clear, it is highly expected that letter grades of an A may be earned by certain students scoring lower than 950 points. This standard guarantees that all students earning 950 points will earn an A.
- II. **Any student scoring more points than one standard deviation greater than the Mean will earn the letter of an A. This will not apply if one standard deviation from the Mean is greater than 950 points.**
- III. **Any student scoring 900 points or more shall earn a letter grade of not less than an A-.** It is possible that certain students earning less than 900 points may earn the letter grade of an A or an A-.
- IV. **No less than 35% of the total Cohort, shall earn letter grades of A or A-.** (For example: If the Cohort were 100 students, then no less than 35 students would earn either an A or an A- letter grade.) To be clear, it is possible that more than 35% of students may earn the letter grade of an A or A-
- V. **Any student scoring at the Mean level of points in the course shall earn a letter grade of not less than a B+, unless the Mean is 90% or higher, then Standard I, II, or 3 shall apply.**
- VI. **The minimum Cohort Average GPA based upon letter grades shall not be lower than 3.30.**
- VII. **The minimum number of points to earn a letter grade higher than an F is 376.**

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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>
Friday Guest Speaker Questions	20	2.0 %
Class Exercises	35	3.5 %
Professionalism	55	5.5 %
Pop Quizzes	70	7.0 %
Team Assignments	220	22 %
Midterm Exam #1	150	15 %
Midterm Exam #2	200	20 %
Final Exam	<u>250</u>	<u>25 %</u>
Total	<u>1,000</u>	<u>100%</u>

Make-Up Work, Time Extensions & 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.**

Students who miss any course work, will earn 0 points unless they have an **Allowed Exception**. **There is no make-up work unless a student has an Allowed Exception**

There will be no make-up work or time extensions offered for Team Assignment #4, and any student not attending class and participating with their team will earn 0 points. This applies to students with Allowed Exceptions

Time extensions or Make-up work for pop quizzes, class exercises, team assignments, and examinations are only available, for certain limited specific reasons (“**Allowed Exception**”). The professor reserves the right to review documentation prior to approving 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 the following at the determination of the Professor:

1. Student has a religious observance conflict.
2. Student is suffering from illness or injury. If you are sick, please do not come to class.
3. An emergency arises. An “emergency” is defined as a serious, and unforeseen situation, which is beyond the student’s control and prevents the student from completing classwork.
4. Student has a significant family commitment that requires their attendance. This will be determined by the facts and circumstances, but may include: serious illness, 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 business days of enrolling in the course.
6. Students who are representing either USC or a recognized USA National team event. Student representatives may include members of such organizations as members of athletic teams, the Band, Dance Squad, Song Girls, Spirit Squad, Cheerleaders or other official USC organizations, in which the student representing USC is traveling during the time that an examination is being given. Additionally, students representing USC in approved case competitions or scholastic competitions or representing USC or the USA in other activities approved by USC are included in this exception.

The professor reserves the right to review documentation or evidence of the situation giving rise to an Allowed Exception.

Missing any class work for a Job Interview will not be considered to be an Allowed Exception. Missing coursework for a Job Interview will result in zero (0) points being earned.

Students must inform the professor prior to the class session or the due date for any course work if they are aware that they will have an **Allowed Exception**. Students experiencing an illness or an emergency should communicate as soon as practical.

Students who miss a midterm examination because of an **Allowed Exception** will be offered the opportunity to complete the missed work in a manner determined by the professor. Such opportunities may include: allowing the student to take a similar exam so long as that same exam has not been returned to other students, including the possible points relating to the missed exam to the next exam, or other alternatives to be determined by the professor. Such additional points may be weighted for the difference in difficulty between one examination and the other.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

See the section **Midterms and Final Examinations** of this Syllabus for a discussion on the process for missing a Final examination.

Professionalism (55 points)

Professionalism is important in this course and is worth 55 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 distributed to document class attendance. 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 or make-up work unless you have an Approved Exception.
- Asking the professor for a time 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
- Having a cell phone or computer with the sound not muted.
- Using headphones, ear buds or other devices during class without written approval of the professor.
- Using a computer, talking to others, or using listening devices during another team's oral presentation.
- Speaking or texting on an electronic device during class time
- 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 (I don't know is a perfectly acceptable answer; You will likely be asked by the professor to make a guess)
- Collaborating on a Quiz, Test or Examination
- Cheating or violating the USC Student Conduct Code
- Arriving late to a class session or office hours without prior communication to the professor.
- 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
- Not abiding by syllabus policies
- 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

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

at the sole discretion of the professor and will reduce the total amount of points earned by a student in this course. It is possible that for severe or repeated unprofessional behaviors, negative points may be as high as (55) points per incident. Severe unprofessional behavior may also result in immediate temporary removal or permanent expulsion from course and/or additional actions from USC or the Marshall or Leventhal school.

Class Exercises (35 points)

See Exhibit D for details. These activities will be performed during class time and advanced preparation is highly recommended. Students must be in attendance to earn points, unless they have an Allowed Exception. To be clear, if a student informs the professor that they are missing class, but do not have an Allowed Exception, that student will earn 0 points for the Class Exercise. Students who have an **Allowed Exception will be offered alternative work and a deadline established by the professor.**

Pop Quizzes (70 points)

There are a number of 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 16, 2025 no later than 11:59 pm and may be started as early as January 1, 2025. Quiz #1 will cover the Syllabus.

It is possible that any Pop Quiz may be performed outside of the classroom, at the discretion of the professor. 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 points. The lowest pop quiz score 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 BrightSpace or may be administered on paper.
- Communication with any 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 will earn 0 points unless they have an **Allowed Exception. In such case, the student will be given alternative work.**
- Pop quizzes may cover any topic in the course, including assigned reading, team presentations, guest speaker remarks, lectures, and other materials.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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 BrightSpace. After two business days, pop quiz scores are final.

Team Assignments (220 points)

All students in the course will be a member of a team of students. 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 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**.

Each team presentation will have both a written presentation and an oral presentation. Each team will submit a PowerPoint presentation as a written presentation and will **use the same PowerPoint** as a visual for the oral presentation. Submitting more than one document will result in a reduction of points for that assignment. All students on each team will earn the same points for the written presentation. **The written presentation must be received (uploaded to Brightspace) by 8:00 am on the presentation date.** Late submission of the team's written presentation may not be accepted and may not earn points or may result in meaningful point deductions for all members of the team.

It is required to put the names of each team member, team name 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 **meaningful loss** of the possible points. 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/opinions will result in a loss of points. Failure to provide a definitive opinion will result in a loss of points.

All team members are expected to participate in each oral presentation. Only students who participate in the Oral Presentation will earn points for the 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**, or does not participate, or is late for the oral presentation, that student will earn 0 points for the oral portion of the team assignment. If a student misses an Oral Presentation and has an **Approved Exception**, they will have the opportunity to make-up the oral presentation points. Teams that are not ready to present when called upon to do so, may receive a significant point deduction.

The oral presentation will be judged on the delivery of the teams. All members of the team shall have a role in the oral presentation. Students will be provided a slide deck on appropriate presentation behaviors, "Oral Presentation Guidelines." The oral presentations will be evaluated based on the Oral Presentation Guidelines. 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.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Students may dress normally for all classes and students do not need to wear business suits or formal business attire for team presentations. However, if students want to dress in business attire, they are welcome to do so.

Friday Guest Speaker Presentations and Questions. (20 Points)

The Friday sessions provide an opportunity for students to hear these speakers live and on campus **These sessions will not be recorded.**

The schedule of our guest speakers is as follows:

- 1. USC Athletic Director Jen Cohen on January 17.**
- 2. Kiko Harvey of USC and Jacob Guild of BJ's Restaurants on January 31**
- 3. Justin Paperny and others on February 21**
- 4. A panel of Public Accounting Professionals on April 4**
- 5. Andy Call, the Dean of the Leventhal School, on April 18**

The location of the Friday sessions will be in Hoffman Hall in the Edison Auditorium. Attendance will not be taken at the Friday Guest Speaker presentations. However, all students are required to prepare questions for the speakers as further described below.

In order to ensure that all students are prepared for the guest speakers, all students are required to prepare, in writing, no less than two questions that the student would be prepared to ask each speaker. The questions will be due in advance of the date of the guest speaker's date, as reflecting on Exhibit A. The questions should be professional, appropriate, and reflect research on the speaker and thoughtfulness. Students will earn points for uploading appropriate questions to BrightSpace, on or before the due date and time. Late questions or incomplete questions will earn 0 points. Inappropriate questions will earn Zero (0) points and, if a question is deemed to be unprofessional by the professor, students may earn negative points for professionalism.

Students are expected to be respectful and professional to guest speakers. Students must not engage in: Any of the following activities (which are unprofessional behaviors):

- Speaking or texting on a cell phone
- Using headphones to listen to other items than the speaker
- Talking to others
- Interrupting the speaker
- Acting in a hostile, disruptive or antagonistic manner

Comments and discussions made during the guest speaker sessions often appear on quizzes or exams as questions or the basis of questions.

Because we will ask students to attend a number of sessions on Fridays, 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:

- April 3
- May 1

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Midterms and Final Examinations (600 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 BrightSpace 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 sessions, lectures, required reading materials, and anything listed on the course calendar of activities. Examinations may cover assigned items not specifically discussed in class.

There are two scheduled midterm examinations in this course. Examinations may cover material from lectures, the textbook, team presentations, advance preparation materials or guest speakers.

Midterm Exam #1 will be held on February 25, 2025, during normal class time. There are 150 points available for this exam. Midterm Exam #2 will be held on April 1, 2025, 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 and team presentations. All 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 14, 2025, starting at 8 am in a location to be determined. All final exam results are final after the scores are posted on BrightSpace.

Students must take the final examination on the date that it is scheduled. The final examination may not be offered prior to the date 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. If a student has an Allowed Exception and misses the final exam, the professor may allow the student to take the exam within 1 day after the scheduled date; or may allow a student to take an incomplete in the course. The student must then arrange to take the final examination within one calendar year to replace the incomplete with a letter grade or suffer consequences.

Assignment Submission Policy

Any assignment turned in late, even if by only one minute, may not be accepted for credit. If a late assignment is accepted, there will likely be significant point deductions for being late. Students should not wait until the final minutes before the due date to submit their work. Make sure you save your assignment

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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. If documents do not upload to BrightSpace, email your professor and request advice or assistance, prior to the exam due date and time.

Evaluation of Student Questions on Graded Items

If you feel that an error has occurred in the grading of your coursework, you may write your professor a memo and request a reevaluation of the grading. Send the memo to your professor by email and carefully explain why you think the item should be re-graded. Be advised that the grading re-evaluation process can result in three types of grade adjustments: positive, none, or negative.

Timeframes for Requesting Grade re-evaluation:

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

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 BrightSpace 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.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

The professors reserve the right to post any class recordings in BrightSpace. The use of any recorded or distributed material is reserved exclusively for the USC students registered in this course.

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:

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.	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.	High

USC Support Systems

Students and Disability Accommodations:

USC welcomes students with disabilities into all of the University’s educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and an accommodation is 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 accommodation is 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.

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

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

(though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

USC Support Systems

[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 accommodation 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.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants
EXHIBIT A
Course Calendar (Page 1 of 2)

Date	Class #	Topics to be Covered	Advance Reading	Assignments due
01/14	1	Introduce Instructor Introduction to Ethics Presentation requirements	Syllabus (Bb). BrightSpace Materials Class Exercise #1	Class Exercise #1 (in class)
01/16	2	Perceptions of Ethics Classical Ethics Theory Other Modern Ethics Theory Team Assignment #1 Team Assignment #2	BrightSpace Materials Team Assignment #1 Team Assignment #2	Team Assignment #1 (due 1/16 by 8 am) Team Assignment #2 (due 1/16 by 11:59 pm) Pop Quiz #1 due by 11:59 pm
01/17	Friday	Guest Speaker USC Athletic Director Jen Cohen	Research Director Cohen history. Have your questions ready	Each student should have at least 2 questions for Director Cohen Questions must be uploaded to BrightSpace by 01/16 at 8:00 am
01/21	3	Ethical Dilemmas- cases Team Assignment #3	BrightSpace Materials Team Assignment #3	Team Assignment #3 (due 1/21 by 8 am)
01/23	4	Leadership discussion Professionalism	BrightSpace Materials	Team Assignment #4 (performed in class)
01/28	5	Corporate leadership cases Team Assignment #5	BrightSpace Materials Team Assignment #5	Team Assignment #5 (due 1/28 by 8 am)
01/30	6	Corporate Governance lecture #1	BrightSpace Materials	None
01/31	Friday	Kiko Harvey of USC Jake Guild of BJ's Restaurant	Kiko Harvey USC CIO Jake Guild of Bj's Restaurant	Each student must have 2 questions for each of the guest speakers uploaded to BrightSpace by 01/30 at 5:00 pm
02/04	7	Case Studies Team Assignment #6	Team Assignment #6	Team Assignment #6 (due 2/04 by 8 am)
02/06	8	Corporate Governance lecture #2	BrightSpace Materials	None
02/11	9	Corporate Governance Cases Team Assignment #7	BrightSpace Materials Team Assignment #7	Team Assignment #7 (due by 2/11 at 8 am)
02/13	10	Decision Making Model Cognitive Bias	BrightSpace Materials	None
02/18	11	Ethics in Motion Cases #1 Team Assignment #8	Read chapter of Ethics in Motion that relates to team presentation	Team Assignment #8 (due by 2/18 at 8 am)
02/20	12	Ethics in Motion Cases #2 Team Assignment #9	Read chapter of Ethics in Motion that relates to team presentation. Class Exercise #2	Team Assignment #9 (due by 2/20 at 8 am) Class Exercise #2 (in class)
02/21	Friday	Guest Speaker Justin Paperny	Guest Speaker Justin Paperny	Each student must have 2 questions for Justin Paperny. Questions must be uploaded to BrightSpace by 02/20 at 5:00 pm
02.25	13	Midterm Exam #1	Midterm Exam 1	Midterm Exam 1

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants
EXHIBIT A
Course Calendar (Page 2 of 2)

Date	Class #	Topics to be Covered	Advance Reading	Assignments due
02/27	14	Introduction - AICPA Code Review of research tools	Preamble to AICPA Code BrightSpace Materials	None
03/04	15	AICPA Code of Conduct Independence	BrightSpace Materials Team Assignment #10	Team Assignment #10 (due by 3/05 at 8 am)
03/06	16	Conflicts of Interest Confidentiality	BrightSpace Materials Team Assignment #11	Team Assignment #11 (due by 3/10 at 8 am)
03/11	17	AICPA Code Mini Cases – Team Assignment	BrightSpace Materials Team Assignment #12	Team Assignment #12 (due by 3/12 at 8 am)
03/13	18	SEC Requirements of Auditors Review of AICPA CODE	BrightSpace materials Class Exercise # 3	Class Exercise #3 (in class)
03/17		Spring Break	Spring Break	Spring Break
03/19		Spring Break	Spring Break	Spring Break
03/25	19	Scavenger Hunt Tax responsibilities	BrightSpace Materials IRS Circular 230 & SSTS	Team Assignment #13 (In class)
03/27	20	CPAs as Fiduciaries & Trustees State Board of Accountancy Rules Discuss CA, NY, and TX	BrightSpace Materials Class Exercise #4	Class Exercise #4 (in class)
04/01	21	Midterm Examination #2	Midterm Examination #2	Midterm Examination #2
04/03	No class	No class	No class	No class
04/04	Friday	Guest Speakers -Panel of former students	Panel of former students	Each student must have 2 questions for Speakers. Questions must be uploaded to BrightSpace by 04/03 at 5:00 pm
04/08	22	Investor Relations Regulation FD & Insider Trading	BrightSpace Materials	None
04/10	23	FCPA Crisis Management	BrightSpace Materials	None
04/15	24	Case Studies by the Teams Team Assignment #14	BrightSpace Materials	Team Assignment #14 (due by 4/16 at 8 am)
04/17	25	Earnings Management & Fraud	BrightSpace Materials	None
04/18	Friday	Andy Call – Dean of the Leventhal School of Accounting	Guest Speakers Andy Call Research Dean Call and have two questions uploaded to Brightspace.	Each student must have 2 questions for Speaker. Questions must be uploaded to BrightSpace by 04/17 at 5:00 pm
04/22	26	Fraud cases Team Assignment #15	BrightSpace Materials	Team Assignment #15 (due by 4/23at 8 am)
04/24	27	Whistleblowing	BrightSpace Materials	None
04/29	28	Whistleblowing cases Team Assignment #16 Class Exercise #5	BrightSpace Materials Class Exercise # 5	Team Assignment #16 (due by 4/30 at 8 am) Class Exercise #5
05/01	No Class	No class	No Class	No Class
05/14	29	Final Exam 8:00 am to 10 am	Final Exam	Final Exam

EXHIBIT B- TEAM ASSIGNMENTS Page (1 of 13)

Team Assignments (230 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**. Any student who is not present in class or does not participate in the oral presentation will not earn points for the oral presentation.
- Team written assignments will be submitted through a link on BrightSpace. There should only be one submission for each assignment by each team. Submission of multiple documents may not be accepted and will result in a reduction of points.
- Team written assignments that are turned in after the due date and time 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 limits of their oral presentations. Students who go over their allotted time will lose points on their presentation

Failure to clearly write the team number, team name 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	01/16/2025	8:00 am
Team Assignment #2	0	5	5	01/16/2025	11:59 pm
Team Assignment #3	5	10	15	01/21/2025	8:00 am
Team Assignment #4	0	4	4	01/23/2025	In class
Team Assignment #5	5	10	15	01/28/2025	8:00 am
Team Assignment #6	5	10	15	02/04/2025	8:00 am
Team Assignment #7	5	10	15	02/11/2025	8:00 am
Team Assignment #8	5	10	15	02/18/2025	8:00 am
Team Assignment #9	5	10	15	02/20/2025	8:00 am
Team Assignment #10	0	10	10	03/04/2025	8:00 am
Team Assignment #11	0	10	10	03/06/2025	8:00 am
Team Assignment #12	5	10	15	03/11/2025	8:00 am
Team Assignment #13	0	26	26	03/25/2025	In class
Team Assignment #14	5	10	15	04/15/2025	8:00 am
Team Assignment #15	5	15	20	04/22/2025	8:00 am
Team Assignment #16	5	15	20	04/29/2025	8:00 am
Totals	50	170	220		

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

EXHIBIT B - TEAM ASSIGNMENTS Page (2 of 13)

Date	Assignment Number	Team Assignment Description
01/16 8:00 am	Team Assignment #1	This Assignment is an individual assignment due on or before 8:00 am January 16, 2025. You may find this team assignment on BrightSpace under Team Assignment #1. Please complete and upload this assignment on BrightSpace. Late submissions will not earn points. It will be helpful if this could be completed prior to the start of class on January 14, 2025.
01/16 11:59 pm	Team Assignment #2	<p>This assignment is to be performed individually. All students will upload a document on Brightspace for Team Assignment #2. The document must contain the following information:</p> <ol style="list-style-type: none"> 1. The student's name as it appears in the class roster 2. Time of the class 3. Team number 4. Team name 5. Names of all students on their team. <p>This assignment is due on January 16, 2025 at 11:59 pm and is worth 5 points</p>
01/21	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 BrightSpace 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 student can find the Ethical dilemma assigned to their Team by going to BrightSpace, looking under content, and then going to the Team Assignments Materials tab. 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>
01/23 Begin of class.	Team Assignment #4	Team Assignment #4 is an assignment that will be conducted during class. There is no advance preparation required. Students should sit adjacent to their teammates when they come to the classroom. Details will be provided at the time of the exercise. This exercise will begin immediately at the scheduled time of class.

University of Southern California
 Syllabus Spring 2025
 ACCT 430: Ethics for Accountants

Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 3 of 13) Team Assignment Description
01/28 8:00 am	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 is to cover the Case assigned to each team below. These are famous cases and there is a lot of interesting material on these cases. Historically, students using AI have not scored well on this presentation as AI often has provided false and misleading information about some of these cases. The written presentation must be submitted using the appropriate BrightSpace link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for no more than 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. How did people outside the company react to the disclosure of the issue? F. What were the ramifications to those involved (anyone fired or fined)? G. Who was the primary person leading the company and responsible for the results of the situation? H. What were the fines, penalties, or economic loss suffered? I. What strategies did the company use to communicate during the crisis? J. Provide the team’s opinion if the communication was effective. Support the opinion with rationale and facts. K. What was the most crucial decision that was made by leadership L. What surprised the team in their review of this case? M. What was the outcome of the crisis (what changed) ? N. What is the opinion of the team regarding the event and how those involved were treated (the perpetrators and whistleblowers if any)? O. 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>

**University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants**

Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 4 of 13) Team Assignment Description
02/04 8:00 am	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 BrightSpace link by the due date and time per the Team Assignment Schedule. Please prepare the oral presentation, using your PowerPoint file, to last for no more than 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 BrightSpace. Each team has been given a unique case as follows:</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. Make sure to tell the story. Consider including the following, as appropriate: <ol style="list-style-type: none"> a. Discuss key facts, individuals and background of the company. b. What were the key issues? c. What is the moral dilemma being described in the story? d. Who was impacted? e. What are the choices for the main characters? f. What are the circumstances that lead to the situation? g. How is the case relevant to this class? 2. Provide the team’s opinion of the actions and potential decisions of the main characters in the cases. Please provide specific team opinions on the leadership ability of the primary characters in your case. 3. If you could speak to the main characters, what question would you ask him/her? 4. How would the team describe the ethical behavior of the main character in each Case? 5. How would the team describe the leadership style and effectiveness of the main characters?

**University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants**

Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 5 of 13) Team Assignment Description
02/11 8:00 am	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. Assume your audience know nothing about the company and you have 90 seconds to explain their business to them. C. Provide the team opinion if their company practices shareholder theory, stakeholder theory, CSR, or something else. The team members should state their rationale for making their conclusion 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. Is the Chair of the Board (COB) also the CEO? If the COB is not the CEO, what is his/her experience? d. How diverse is the Board? Provide facts and team opinion. e. Is there additional compensation for committee chairs and the COB? If yes how much for each position. 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 the audit and compensation 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's opinion. G. Does the Company have different classes of Common Stock? <ul style="list-style-type: none"> a. Are there different voting rights for each class b. Do all classes of Common Stock trade on exchanges. H. Who are the Company's independent auditors and how much are they paid? <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 Microsoft Team 2 Walt Disney Company Team 3 Amgen Team 4 Alphabet Team 5 Meta Team 6 Apple Inc Team 7 Tesla</p>

**University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants**

Date	Team Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 6 of 13) Team Assignment Description
02/18 8:00 am	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 BrightSpace 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"> ▪ Make sure to tell the story to the class ▪ 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? ▪ 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? ▪ Team Opinion about the main character. What does the team think about the main character (perpetrator)? Did the team like him/her? <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

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 7 of 13) Team Assignment Description
02/20 8:00 am	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 BrightSpace 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 BrightSpace. Each team will address the following issues for their respective chapter of Ethics in Motion:</p> <ul style="list-style-type: none"> ▪ Make sure to tell the story to the class. ▪ 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 knowingly violated the law. ▪ Did the person directly benefit from their crime? ▪ 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? ▪ Team Opinion about the main character. What does the team think about the main character (perpetrator)? Did the team like him/her? <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 BrightSpace)
03/04 8:00 am	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 cite the AICPA Code reference for their keyword. The team should discuss why this key phrase may be important to the CPA. In the interest of time, the team should 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>

University of Southern California
 Syllabus Spring 2025
 ACCT 430: Ethics for Accountants

Date	Assignment Number	EXHIBIT B - TEAM ASSIGNMENTS (Page 8 of 13) Team Assignment Description
03/06 8:00 am	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). Please cite the AICPA Code reference for your Key Word, The team should discuss why this key phrase may be important to the CPA. In the interest of time, the team should 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 Leases and insurance with an Attest Clients. Team 3 Depository accounts or Brokerage Accounts with an Attest Client Team 4 Mortgage Loan from a Financial Institution Attest Client Team 5 Car loans or car leases from a Financial Institution Attest Client Team 6 Unpaid fees (late) due to the CPA performing attest services Team 7 Unsecured Loans/ Credit cards from a Financial Institution Attest Client</p>
03/11 8:00 am	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 BrightSpace 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. The Mini Case will be under the Content Section of BrightSpace, It will be in the Team Assignment Materials tab. 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) of the case? 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?

**University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants**

Date	TEAM ASSIGNME NT	EXHIBIT B - TEAM ASSIGNMENTS (Page 9 of 13) Team Assignment Description
03/25	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 BrightSpace 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. The time limit for this assignment will be given in class.</p> <p>You must only work with members of your own team. No collaboration with non-team members is allowed.</p>

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 10 of 13) Team Assignment Description
04/15 8:00 am	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 BrightSpace 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. In researching this case, what surprised the team. n. Provide the team’s 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

**University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants**

Date	Team Assignment	EXHIBIT B - TEAM ASSIGNMENTS (Page 11 of 13) Team Assignment Description
04/22 8:00 am	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 BrightSpace 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 the fraud? • What was the opportunity that allowed the fraud to occur? • Which individuals got punished, penalized or fined for their behavior? • What was the nature of the punishment for each individual? • Did the Company get fined or punished? • How did the Board of Directors handle the scandal? • How could the fraud have been prevented? • What changed because of the fraud, (laws, regulations, etc.)? • What was the team’s opinion on the punishments and/or fines? • 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>

University of Southern California
 Syllabus Spring 2025
 ACCT 430: Ethics for Accountants

Date	TEAM ASSIGNMENT	EXHIBIT B - TEAM ASSIGNMENTS (Page 12 of 13) Team Assignment Description
04/29 8:00 am	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 BrightSpace 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>

University of Southern California
 Syllabus Spring 2025
 ACCT 430: Ethics for Accountants

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 name and number must be on each written presentation. There will be point deductions if these are missing. 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 and spelling errors. c. Only submit one document on Brightspace. d. You should use the same document as your written and oral presentation. e. Opinions must be provided when asked for in the instructions. Failure to offer an opinion will result in significant point reductions. Teams should not present differing opinions. The team must present one definitive opinion for each issue. f. Opinions must be supported by rationale, logic and facts. g. Not following instructions and completing all aspects requested will result in a meaningful point deduction. h. The professor reserves the right to audit each presentation for factual errors. Factual errors will result in significant point reductions. i. 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.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

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 I concur that reconciliation cannot be made, the separation shall occur; however, depending on the circumstances, I may penalize any and all parties grading points. The individual who is separating may request to be assigned to another team (team to be determined by 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 the 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 I 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.

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants
EXHIBIT D - Class Exercises

I. Class Exercise # 1 January 14

- a. Name of the Exercise – **This is Ethical Jeopardy.**
- b. Students will form teams in class of no more than 6 and no less than 5 students.
- c. Each team is competing to win points for their team
- d. Only students attending class will earn points.
- e. **Students who are not in attendance earn 0 points.**
- f. Students will work together to earn points solving questions and challenges.
- g. This is a team assignment in the form of a class exercise. All members of each team will earn an identical number of points.
- h. **Maximum points are 7**

II. Class Exercise # 2 February 20

- a. Name of Exercise - **USC Ethics Beach Volleyball Rally** - Students vs Professor
- b. Students and professor 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 20.
- 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 professor will serve to the Team 7 first and then to 6, 5, etc.
- h. The teams will serve the professor. Team 1 first then 2,3,4, etc.
- i. All students in attendance will earn the same number of points.
- j. **Students who are not in attendance earn 0 points**
- k. If the students earn 7 points first they win and all students in attendance get 7 points. If Professors get 7 points first all students get 0 points.

III. Class Exercise #3 -March 13

- a. Name of Exercise - **USC Ethics Soccer Shoot-out**
- b. Team exercise.
- c. The professor 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. Incorrect answers will result in no points being earned.
- f. **The maximum points to be earned are 7 points.**
- g. **Students who are not in attendance earn 0 points.**
- h. 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.
- i. Teams will have 1 minute to answer the questions correctly. Prepare in advance!!!

University of Southern California
Syllabus Spring 2025
ACCT 430: Ethics for Accountants

EXHIBIT D - Class Exercises

IV. Class Exercise #4 -March 27

- 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 7 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 maximum points are 7 points.**
- f. **Students who are not in attendance earn 0 points.**
- g. 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 of the cases.
- h. The order of questions will be 7, 5, 2, 1, 4, 6, 3.
- i. The exercise ends when all teams have been asked a question.
- j. Each team will have one minute to answer their question. Failure to answer in one minute will result in an incorrect answer.

V. Class Exercise # 5 April 29

- a. Name of Exercise – **Ethical Mortal Combat: Students vs Teacher**
- b. The topics will be any team assignment, guest speaker presentation or class exercise covered during class.
- c. All students in attend will earn the same number of points.
- d. Students will earn every one point for any question the professor does not answer correctly
- e. Students will earn 0 points for every question that the professor answers correctly.
- f. If the professor answers the question correctly, then, they are allowed to return fire on that team. This means that the professor 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.
- g. Each team will either earn a point for the class or lose a point for the class.
- h. The asking party has 20 seconds to ask their question of their chosen target.
- i. Failure to ask the question within 20 seconds results in a loss of turn.
- j. The target party has 1 minute to answer the question.
- k. Failure to answer the question within 1 minute results in a loss of a point.
- l. **The maximum points are 7**
- m. **Students who are not in attendance earn 0 points.**
- n. The students will pitch their questions by each Team. Teams will ask in the following order: 3, 6, 4, 7, 2, 1, 5.
- o. If all teams earn one point, the class will earn a bonus of 10 points for all students in attendance, only.