



### Course Communication

All course communications are conducted using Canvas. The syllabus, office hours, additional reading assignments and general communication will be posted on Canvas. Any changes to the class schedule or office hours will be communicated in advance. Students are expected to check Canvas regularly for posted messages and updated assignments.

### Course Evaluation

### *Current events –*

Many of the text book cases are dated or fictional. To provide opportunities to apply course content to current real world settings, three (3) one to three page article summaries will be required. This is also an opportunity for students to develop their professional writing skills. Students should review newspapers or journals for relevant articles which relate to the class objectives. The current event article summaries should include a summary of the article, its relevance to the ethical environment in business or accounting, and your thoughts on the article. For example, did the event impact just one organization or is it a trend? Does the event indicate new policies should be proposed or is it a result of existing policies? The current event summaries should be written as if presenting a brief for a management team. The writing should be clear, concise and professional. Summaries will be evaluated based on its organization and the student's ability to construct a response to the event. A detailed grading rubric will be available on Canvas.

Be sure to properly annotate references

The submission must include a copy of the article being reviewed.

These assignments will be submitted electronically through Canvas.

Uploaded documents should use the following naming convention:

Lastname-CE-x

Where x represents the specific current event number, 1, 2 or 3

I will not accept late assignments as we will be discussing these in class.

### *Reflections –*

Reflection is an integral step in ethical decision making. During the semester you will be required to submit three (3) reflections. Each reflection will be a minimum of one single spaced typed page and should be a response to material covered in the current chapter or supplemental material provided on Canvas. These documents will not be shared in class. The goal is to elicit how you interpret the relevance of the material to you. The reflection can consider questions such as: What aspect of the class affected me and why? What aspects of class are relevant to me and why? Did I gain any new insights? Were you surprised by the material? Have you experienced a similar situation yourself? If so, how did you handle the situation? What, if anything, would you do differently based on what was discussed in class? A detailed grading rubric will be available on Canvas.

These assignments will be submitted electronically through Canvas.

Uploaded documents should use the following naming convention:

Lastname-R-x

Where x represents the specific reflection number, 1, 2 or 3

### *Ethics Interview –*

To better understand ethics in accounting and connect the coursework to the real world, you are required to interview an accounting professional. This is a four part exercise that will take place during the semester. The due dates for each part are listed on the syllabus. More detailed instructions and resources for each step will be posted on Canvas.

These assignments will be submitted electronically through Canvas.

Uploaded documents should use the following naming convention:

Lastname-I-x

Where x represents the specific part of the assignment, 1, 2, 3 or 4

*Team case analyses* – There will be two team case analyses.  
The first team case analysis is a semester long

	<b>Quiz Chapter 1</b>
9/9	Chapter 1 Ethical Reasoning: Implications for Accounting Class discussion Case 1-6 Capitalization versus Expensing <b>Case assignment 1 Due: Case 1-7 Eating Time</b>
9/14	Giving Voice to Values <b>GVV Exercise a Tale of Two Stories</b>
9/16	Giving Voice to Values Current Events <b>Current Event 1 Due</b>
9/21	Chapter 2 Cognitive Processes and Ethical Decision Making in Accounting Class discussion Case 2-1 A Team Player GVV Class discussion Case 2-3 Taxes and the Cannabis Business <b>Quiz Chapter 2</b> <b>Reflection 1 Due</b>

9/23 Chapter 2 Cognitive Processes and Ethical Decision Making in Accounting  
Class discussion Case 2-2 FDA Liability Concerstical 7R.1(rs)4.-8- 1 TMaking in Accountif539.52

	<b>Reflection 2 Due</b>
10/28	Chapter 6 Legal, Regulatory, and Professional Obligations of Auditors Class discussion Case 6-5 Vertical Pharmaceuticals Inc. et al. v. Deloitte & Touche LLP <b>Case assignment 6 Due: Case 6-4 Anjoorian et al.: Third Party Liability</b> <b>Team 2 Presentation Case 6-4 Anjoorian et al.: Third Party Liability</b>
11/2	<b>Current Event 2 Due</b>
11/4	Business Ethics Case <b>Business Ethics Case – Identify Legal, Financial and Ethical</b>

### Attendance Policy

Class attendance and on time arrival are required. Students are expected to come prepared for each class and participate in class discussions. The learning process will be greatly enhanced by having full commitment from everyone to actively participate. Students will be responsible for all material and information discussed and assigned as part of each class. Assignments are due on the date defined in the course schedule whether or not a student is in class. Students are expected to check Canvas regularly for posted messages and updated assignments.

**an assignment. All students are expected to adhere to the academic integrity policies outlined in the Holy Cross Catalog. Please refer to the following:**

<https://catalog.holycross.edu/requirements-policies/academic-policies/#academicintegritytext>

Class Recording

PLEASE NOTE that, consistent with applicable