Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.
COURSE SYLLABUS

ACCT 340
ACCOUNTING ETHICS

COURSE DESCRIPTION
This course provides an analysis of ethical standards in the accounting profession. Major ethics paradigms are examined and contrasted with a Christian worldview of ethics. The course includes an in-depth examination of the AICPA Code of Professional Conduct and other ethical standards in the accounting profession. The course also presents an ethical decision-making model for the accounting profession.

RATIONALE
This course covers the essentials of making proper ethical and moral decisions. There is a focus on key accounting standards and the role of the accountant as both an advisor and as a reporter of financial information. The AICPA Code of Professional Conduct and other regulatory agencies will be covered.

I. PREREQUISITE
For information regarding prerequisites for this course, please refer to the Academic Course Catalog.

II. REQUIRED RESOURCE PURCHASE
Click on the following link to view the required resource(s) for the term in which you are registered: http://bookstore.mbsdirect.net/liberty.htm

III. ADDITIONAL MATERIALS FOR LEARNING
A. Computer with basic audio/video output equipment
B. Internet access (broadband recommended)
C. Microsoft Office

IV. MEASURABLE LEARNING OUTCOMES
Upon successful completion of this course, the student will be able to:
A. Examine the importance of moral integrity in the accounting profession.
B. Discriminate between secular and Christian worldviews in order to appropriately formulate ethical resolutions that are consistent with biblical truth.
C. Use knowledge of the AICPA Code of Professional Conduct, the FASB Accounting Standards Codification, State Board of Accountancy Regulations, and other accounting ethical standards in the resolution of accounting ethics dilemmas.
D. Use an ethical decision-making model that is compatible with a Christian worldview to resolve ethical dilemmas in accounting.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

A. Textbook readings and presentations

B. Course Requirements Checklist

After reading the Course Syllabus and Student Expectations, the student will complete the related checklist found in Module/Week 1.

C. Group Discussion Board Forums (5)

For this collaborative discussion board, the instructor will place the student into a group at the beginning of the course. The student is required to create a thread in response to the provided prompt for each forum. Each thread must be at least 750 words and demonstrate course-related knowledge. In addition to the thread, the student is required to reply to 1 other classmate’s thread. The reply must be at least 250 words.

D. Reflection Paper

The student will write a 3-page reflection-based paper in current APA format that focuses on major ethics systems. The paper must include at least 3 references in addition to the course textbook and the Bible.

E. Individual Research Paper

The student will write a 5–7-page research-based paper in current APA format that focuses on deontology and utilitarianism. The paper must include at least 5 peer-reviewed references in addition to the course textbook and the Bible.

F. Group Research Paper and PowerPoint Presentation

Each group will write a 12–15-page research-based paper in current APA format that focuses on the Ethical Decision-Making Model presented in the course. The paper must include at least 9 peer-reviewed references in addition to the course textbook and the Bible. Group members will use the Group Collaboration Wiki to research, write, and edit the paper.

VI. COURSE GRADING AND POLICIES

A. Points

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Requirements Checklist</td>
<td>10</td>
</tr>
<tr>
<td>Group Discussion Board Forums (5 at 100 pts ea)</td>
<td>500</td>
</tr>
<tr>
<td>Reflection Paper</td>
<td>100</td>
</tr>
<tr>
<td>Individual Research Paper</td>
<td>200</td>
</tr>
<tr>
<td>Group Research Paper and PowerPoint Presentation</td>
<td>200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1010</td>
</tr>
</tbody>
</table>

B. Scale

A = 900–1010  B = 800–899  C = 700–799  D = 600–699  F = 0–599
C. Late Assignment Policy

If the student is unable to complete an assignment on time, then he or she must contact the instructor immediately by email.

Assignments that are submitted after the due date without prior approval from the instructor will receive the following deductions:

1. Late assignments submitted within one week of the due date will receive a 10% deduction.
2. Assignments submitted more than one week late will receive a 20% deduction.
3. Assignments submitted two weeks late or after the final date of the course will not be accepted.
4. Late discussion board threads or replies will not be accepted.

Special circumstances (e.g., death in the family, personal health issues) will be reviewed by the instructor on a case-by-case basis.

D. Disability Assistance

Students with a documented disability may contact Liberty University Online’s Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.
# COURSE SCHEDULE

**ACCT 340**


<table>
<thead>
<tr>
<th>MODULE/WEEK</th>
<th>READING &amp; STUDY</th>
<th>ASSIGNMENTS</th>
<th>POINTS</th>
</tr>
</thead>
</table>
| 1           | Duska et al.: ch. 2 1 presentation | Course Requirements Checklist  
Class Introductions  
Group DB Forum 1 | 10 0 100 |
| 2           | Duska et al.: ch. 1 2 presentations | Reflection Paper | 100 |
| 3           | Duska et al.: ch. 4 2 presentations | Group DB Forum 2 | 100 |
| 4           | Duska et al.: ch. 3 1 presentation | Individual Research Paper | 200 |
| 5           | Duska et al.: ch. 5 1 presentation | Group DB Forum 3 | 100 |
| 6           | Duska et al.: ch. 6 2 presentations | Group DB Forum 4 | 100 |
| 7           | Duska et al.: chs. 7–8 1 presentation | Group DB Forum 5 | 100 |
| 8           | Duska et al.: chs. 9–10 | Group Research Paper and PowerPoint Presentation | 200 |

**TOTAL** 1010

DB = Discussion Board

**NOTE**: Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on Friday.