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 <u>not</u> be used to purchase course materials.

COURSE SYLLABUS

ACCT 642
ACCOUNTING ETHICS

COURSE DESCRIPTION

This course evaluates accounting ethics research in the context of a Christian world view perspective and in relation to the development of the profession's code of professional conduct. The course examines the major ethical systems that exist today and distinguishes those that are compatible with a Christian world view to enable the student to develop a sound framework for ethical decision making. The course presents an in-depth analysis of the two prevailing ethical systems (rule deontology and utilitarianism) advocated for the accounting profession and examines their appropriateness in resolving accounting ethics dilemmas as they relate to the profession's code of conduct. The course also presents an ethical decision making model based on the profession's code of professional conduct that is compatible with a Christian worldview.

RATIONALE

Appropriate ethical behavior on the part of practicing accountants is crucial to maintaining public trust in the services provided by accountants and ultimately in the accounting profession as a whole. This course provides practicing accountants with a theoretical and practical foundation that will enable them to resolve ethical dilemmas in accordance with prescribed codes of ethics and from a Christian worldview perspective.

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. Blackboard recommended browsers

D. Microsoft Office

IV.   **MEASURABLE LEARNING OUTCOMES**

Upon successful completion of this course, the student will be able to:

A.   Evaluate the major ethical systems in the world today from a Christian worldview perspective.

B.   Assess accounting ethics research efforts in relation to prevailing ethics systems advocated for the accounting profession.

C.   Apply the provisions in the AICPA Code of Professional Conduct to the resolution of accounting ethics dilemmas.

D.   Use an ethical decision-making model that is compatible with a Christian worldview to resolve accounting ethics dilemmas.

V.   **COURSE REQUIREMENTS AND ASSIGNMENTS**

A.   Textbook readings and presentations

B.   Course Requirements Checklist

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

C.   Group Discussion Board Forums (6)

The instructor will place the student into a group at the beginning of the course. The student is required to provide a thread in response to the provided prompt for each forum. Each thread must be 300 words and demonstrate course-related knowledge. In addition to the thread, the student is required to reply to 2 other classmates' threads except for week one where only one reply is required. Each reply must be 150 words.

D.   Individual Research Paper

The student will write a 10–15-page research-based paper in current APA format that evaluates the 2 ethics systems—deontology and utilitarianism—of the accounting profession. The paper must include at least 5 peer-reviewed accounting and business journals for each system considered in addition to the course textbooks and the Bible.

E.   Group Research Project

The student will write a 12–15-page research-based paper in current APA format that focuses on the interrelationship among the elements in the model of ethical behavior. The paper must include at least 7 references in addition to the course textbooks and the Bible. The group will then prepare a PowerPoint presentation reflecting their findings.

VI. **COURSE GRADING AND POLICIES**

A. Points

Course Requirements Checklist	10
Group Discussion Board Forums (6 at 100 pts ea)	600
Individual Research Paper	200
Group Research Project	200
Total	1010

B. Scale

A = 940–1010   A- = 920–939   B+ = 900–919   B = 860–899   B- = 840–859

C+ = 820–839   C = 780–819   C- = 760–779   F = 0–759

C. Disability Assistance

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

If you have a complaint related to disability discrimination or an accommodation that was not provided, you may contact ODAS or the Office of Equity and Compliance by phone at (434) 592-4999 or by email at equityandcompliance@liberty.edu. Click to see a full copy of Liberty's Discrimination, Harassment, and Sexual Misconduct Policy or the Student Disability Grievance Policy and Procedures.

COURSE SCHEDULE

ACCT 642

Textbooks: Duska, R. F., Duska, B. S., & Kury, K. W. *Accounting Ethics* (2018).
Geisler, *Christian Ethics: Issues and Options* (2010).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Geisler: Part 1, chs. 1–8 3 presentations	Course Requirements Checklist Graduate Level Business Program Assessment Class Introductions Group DB Forum 1	10 0 0 100
2	Review previous readings	Group DB Forum 2	100
3	Duska et al.: chs. 2–3 2 presentations	Group DB Forum 3	100
4	Duska et al.: chs. 1, 4 1 presentation	Individual Research Paper	200
5	Duska et al.: ch. 5 1 presentation	Group DB Forum 4	100
6	Duska et al.: ch. 6 2 presentations	Group DB Forum 5	100
7	Duska et al.: ch. 7 1 presentation	Group DB Forum 6	100
8	Review previous readings	Group Research Project	200
		TOTAL	**1010**

Group DB = Group Discussion Board

NOTE:Modules/Weeks 1-7 begins on Monday and ends at 11:59 p.m. (ET) on Sunday.
Module/Week 8 begin on Saturday and end at 11:59 p.m. (ET) on Friday.