

Accounting
Course Number: 22:010:512
Course Title: Ethics in Financial Management

COURSE DESCRIPTION

This course enables future leaders in Finance and Accounting to establish a foundation from which to face ethical challenges in their work and personal lives. This is accomplished through the use of texts, class discussions, videos, case studies, applying various ethical models to ethical challenges, and having students build an ethical model based on their unique core ethical values and those of the Finance and Accounting profession. Students will practice applying class material conceptually to ethical challenges from their work experience and sharing the results with class members. As future leaders, students are also encouraged to teach and learn from each other as the professor will do.

COURSE MATERIALS

REQUIRED TEXTS (note-no texts are required the first week of class and we only read parts of each text):

Ethics for Life: A Text with Readings, by Judith Boss, Sixth Edition, copyright 2014. The ISBN # is 978-0-07-803833-4.

Accounting Ethics, Ronald F. Duska, Brenda Shay Duska, et al, 3rd ed., copyright 2018. The ISBN # (paperback-9781119118787

Do The Right Thing: Living Ethically in an Unethical World, Thomas G. Plante, copyright 2004. ISBN # is 978-1-57224-364-4.

Ethics Management for Public Administrators: Leading and Building Organizations of Integrity, Donald C. Menzel, Copyright 2012. Second Edition ISBN #978-0-7656-3261-6.

The Thinker's Guide to Understanding the Foundations of Ethical Reasoning, Linda Elder and Richard Paul, Second Edition, copyright 2013. The ISBN # is 978-0-944583-17-3. This is available from Amazon for. It's also available electronically for a similar price from the publishing company Rowman & Littlefield; however, the publisher uses unfamiliar software and I could not download it. If anyone has success downloading, please let me and the class know how you did it.

Other Material:

The course contains many links to various articles, videos, and other information sources regarding ethics.

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following area(s):

Explain the principles and practices of the major ethical philosophies including their strengths and weaknesses.

Explain the major components of ethical reasoning and the challenges they present.

Learn ethical values generally, the student's unique ethical values, and the ethical values of the Finance and Accounting professions.

Demonstrate leadership and professional communication skills through weekly discussions with colleagues.

- Students who complete this course will demonstrate the ability to:

- Analyze and apply an ethical theory using their personal ethical framework to help them to successfully meet ethical challenges.

- Discuss the key role played by government in influencing ethical behavior and in maintaining the public's trust.

- Analyze and explain the ethical principles contained in codes of conduct of the major professional organizations involved in government finance, accounting, and administration.

- Discuss the international importance of ethical behavior in government accounting and administration.

- Obtain necessary help when faced with a particularly challenging ethical situation.

- Demonstrate critical thinking skills by analyzing the text material and the framework they develop in order to present reasonably objective information to elected decision makers.

PREREQUISITES

There are no prerequisites for this course. However, students should be prepared to complete graduate level work. This involves among other things, writing clearly and concisely in the weekly posted threads, in your paper (please include page numbers, title of paper, and your name), and in the final. Another skill required to complete graduate work is time management. This involves using a phone or paper calendar with reminders to meet weekly deadlines without instructor reminders.

A major principle to follow in this course (and I would add everywhere) is openness to learning.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue all violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, "On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment." I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don't let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

PREPARATION AND PARTICIPATION POLICY

The instructor and students are expected to be prepared for each class session. Complete all background readings and assignments.

Work to stay focused and involved in class through the threads. Reading prior responses to the thread not only helps you to contribute to the classes' conversation, but reading responses from your experienced classmates provides a wealth of information to learn from them. Take advantage of it as it will help you in class and in the future.

All students are expected to participate fully in each of the weekly threaded discussions. The only exceptions are medical emergencies, or other unusual extenuating circumstances outside the student's control.

ONLINE CONDUCT

Each student is expected to demonstrate professional communication values. This includes acknowledging other student responses especially where you gained insights or knowledge from them, respectfully disagreeing with your colleagues when that occurs, and asking your colleagues questions or adding comments that would contribute to the entire class, and of course doing so in a respectful manner.

GRADING POLICY

Course grades are determined as follows:

The weekly threaded discussions count for 35% of the final grade. I comment each week on who did well in the prior week's thread. This enables self-learning to occur as each student can compare their work to those that I note were outstanding in the prior week. Along with these weekly comments on the prior week's thread, I provide each student with their average thread grade about midway through the course. Of course, students can ask at any time for their grade on a particular thread.

About half-way through the course, I send a warning note to anyone who is not doing well in class. And, I will provide specific ideas to help them improve.

Two, seven-page papers also count for 35% of the final grade. I will provide detailed guidelines for the papers including my expectations for them.

The final on-line examination is worth 25% of the final grade. This is a comprehensive exam, again I provide guidelines in advance.

Students are required to complete exercises from the Plante text and to show the results in their personal journal that are shared only with the instructor. These entries document that you completed the exercises. The personal journal entries are worth 5% of the final grade.

Extra credit assignments are not available.

COURSE SCHEDULE

The course begins, the day after Labor Day and ends. There is a mid-term break in Module #8, beginning. No readings or assignments.

The final examination will be available from. Students can take the exam any time between those five days.

In terms of the threaded discussions, they begin on very early in the morning. The deadline for completing it is the following @ midnight. The first discussion, will be slightly shorter. The two papers are on a different schedule. Paper #1 is due at the beginning of Module #9 and Paper #2 is due at the beginning of Module #12. The deadline for the second paper is close to the end of the course so I usually return it by the end of that week.

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7. You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish

to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu> .

If you are a military **veteran** or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of **mental health** services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of **physical health** services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of **legal** services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to **English as a second language (ESL)** should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional **academic assistance**, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]