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## MOS 4467a – Professionalism and Ethics Course Outline: Section 001 and 002 /Fall 2015

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### 1. Course Information:

#### 1.1 Class Location and Time:

Section 001  
Social Science Room 3028  
Thursdays 2:30 pm to 5:30 pm

Section 002  
Social Science Room 3006  
Thursdays 6:00 pm to 9:00 pm

#### 1.2 Contact Information:

Instructor: Maria Ferraro  
Office: SSC 4422  
Office Hours: Wednesdays and Thursdays 12:30 pm to 2:00 pm  
(or by appointment)  
Phone: 661-2111 x82667  
Email: [mferrar3@uwo.ca](mailto:mferrar3@uwo.ca)  
Website Address: <http://owl.uwo.ca/portal>

DAN Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

### 2. Calendar Description

#### 2.1 Course Description:

This course further develops the students' knowledge of ethical standards and professional behaviour for accountants by increasing their awareness of ethical issues and provide them with the tools necessary to enhance their ability to identify, critically analyze, and resolve ethical issues that will be encountered in their accounting career

3.0 lecture hours, 0.5 courses

- 1.1. Antirequisite(s): None  
Prerequisite(s): **Enrolment in 3rd or 4th year MOS**

#### 2.2 Senate Regulations

Senate Regulations state, "unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites."

### 3. Textbook

Professionalism and Ethics – Custom  
1<sup>st</sup> Edition  
McGraw-Hill

ISBN: 9781259274909

### 4. Course Objectives and Format

#### 4.1 Course objectives

To assist students in developing their ability to recognize and analyze ethical issues and appreciate the critical role ethics serves in the accounting profession.

#### 4.2 Course format

Course material will be presented in lecture format. PowerPoint slides used in lecture will be made available to students on the OWL website by Sunday evening. Class discussion is an integral part of this course. It is recommended that students do the required readings before coming to class each week

### 5. Evaluation

Evaluation	Percentage of Course Grade
Group in class assignment (October 8)	5%
Exam #1 – in class (October 22)	35%
Participation**	10%
Presentation (November 26)	10%
Exam#2 – final exam period	40%

The group hand in assignment will be a short case that may pose an ethical dilemma. Students will be required to draft a formal response to the issue. There are no make ups for this assignment. Students with documented absences will have the grades allocated to Exam #1. The Group presentation will be a formal review and presentation of an assigned case. Students will be required to analyze the facts of the case, determine alternatives and the evaluation of each, make a recommendation and present their findings to the class. A grading rubric will be posted and it is expected that the presentation is polished and professional. **Students must attend class the day of the presentation.. Non documented absences will result in a zero grade.**

Exam 1 and 2 will be a mixed format. There will be multiple choice, short answer and essay questions. Exam 1 will be on material covered in the text and lectures chapters 1-8, Exam 2 will be on material covered in the text and lectures from chapters 9-14. Both exams are two hours long.

Students are responsible for material covered in the lectures as well as the assigned chapters/sections in the text. Exam 1 will be in class time on October 22, 2015. The second exam will be scheduled by the Registrar's office during the December exam period. Exams will not be returned to students but may be reviewed in the instructor's office. Students are **REQUIRED TO WRITE BOTH EXAMS**. There are no exceptions to this. Extra assignments to improve grades will **NOT** be allowed. **Grades will not be adjusted on the basis of need.** It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

## \*\*Participation (10%)

Regular participation and attendance is a key to the success of this course. Participation can take many forms such as:

- answering the assignment questions
  - providing relevant background information based upon personal experiences
  - relating current events linked to the material being discussed
  - asking relevant questions
  - providing clarification of points and issues
1. 10% of your final grade will be a result of your contribution to class discussion
  2. It is expected that you will arrive on time, and be ready to work when you arrive.
  3. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity.
  4. Quality is more important than quantity.
  5. It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, have to leave early, or will be absent from class. You should be advised that frequent absences from class are not tolerated well by your instructor.
  6. The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.
  7. The following might assist you in deciding how you will contribute to class:

### **A- Excellent Contribution (8-10/10)**

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading and thinking about assigned material and making an initial attempt at assigned problems
- Frequent explanations of difficult points or concepts
- Positive direction demonstrated

### **B- Good Contribution (7.0-7.9/10)**

- Consistent contribution to class discussions
- Contributions indicating preparation for class by pre reading assigned material
- Often demonstrates capability to explain difficult points or concepts
- Positive direction demonstrated

### **C- Fair Contribution (6-6.9/10)**

- Contributed to class discussions
- Contributions indicated preparation for class
- Positive direction demonstrated

### **D- Poor Contribution (5-5.9/10)**

- Infrequent contribution to class discussions
- Contributions give little indication of preparation for class
- Did not aid in developing positive classroom atmosphere

### **F -Unsatisfactory Contribution (0-4.9/10)**

- Rarely contributed to class discussions (poor attendance)
- Gave no indication of preparation for class
- Actively inhibited or impeded the course of class discussion

## 6. Lecture and Examination Schedule.

(Discussion questions and cases posted on OWL)

<b>Date</b>	<b>Topic</b>	<b>Textbook Readings</b>
September 10	Course Introduction Relationship between business and society	Chapter 1
September 17	Ethics and Capitalism	Chapter 2
September 24	Identifying stakeholders and issues Stakeholder Relations and Analysis	Chapters 3 and 4
October 1	Ethical reasoning: Implications for Accountants Accountants ethical decision process	Chapters 5 and 6
October 8	Management and Leadership Corporate Governance (In class assignment)	Chapters 7 and 8
October 15	Accounting Fraud	Chapter 9
<b>October 22</b>	<b>Exam #1</b> <b>Section 001- 2:30 - 4:30 (SSC 3028)</b> <b>Section 002- 6:00 - 8:00 (SSC 3006)</b>	<b>Chapters 1-8</b>
<b>October 28</b>	<b>NO CLASS –STUDY DAY</b>	
November 5	Earnings Management International Financial Reporting	Chapters 10 and 11
November 12	Regulating Business Ownership and Governance of Corporation	Chapters 12 and 13
November 19	Ethics in the Workplace and Marketplace	Chapter 14
<b>November 26</b>	<b><i>Presentations</i></b>	
December 3	<i>Review</i>	

## 7. University Policy Regarding Illness

### 7.1 Illness

The University recognizes that a student's ability to meet his/her academic responsibilities may, on occasion, be impaired by medical illness. Illness may be acute (short term), or it may be chronic (long term), or chronic with acute episodes. The University further recognizes that medical situations are deeply personal and respects the need for privacy and confidentiality in these matters. However, in order to ensure fairness and consistency for all students, academic accommodation for work representing 10% or more of the student's overall grade in the course shall be granted only in those cases where there is documentation supplied (see below for process) indicating that the student was seriously affected by illness and could not reasonably be expected to meet his/her academic responsibilities.

Documentation shall be submitted, as soon as possible, to the appropriate Dean's office (the Office of the Dean of the student's Faculty of registration/home Faculty) together with a request for relief specifying the nature of the accommodation being requested. These documents will be retained in the student's file, and will be held in confidence in accordance with the University's Official Student Record Information Privacy Policy

[http://www.uwo.ca/univsec/pdf/academic\\_policies/general/privacy.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/general/privacy.pdf)

Once the petition and supporting documents have been received and assessed, appropriate academic accommodation shall be determined by the Dean's Office in consultation with the student's instructor(s). Academic accommodation may include extension of deadlines, waiver of attendance requirements for classes/labs/tutorials, arranging Special Exams or Incompletes, re-weighting course requirements, or granting late withdrawals without academic penalty.

Academic accommodation shall be granted only where the documentation indicates that the onset, duration and severity of the illness are such that the student could not reasonably be expected to complete his/her academic responsibilities. (Note: it will not be sufficient to provide documentation indicating simply that the student was seen for a medical reason or was ill.)

A form to be completed by off-campus physicians is available at:

[http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf)

Whenever possible, students who require academic accommodation should provide notification and documentation in advance of due dates, examinations, etc. Students must follow up with their professors and their Academic Counselling office in a timely manner.

In the case of a final examination in the course, the student must arrange for a Special Examination or Incomplete through their Dean's office, for which you will be required to provide acceptable documentation.

If you feel that you have a medical or personal problem that is interfering with your work, you should contact your instructor and the Faculty Academic Counselling Office as soon as possible. Problems may then be documented and possible arrangements to assist you can be discussed at the time of occurrence rather than on a retroactive basis. In general, retroactive requests for grade revisions on medical or compassionate grounds will not be considered.

## 7.2 Make Up Examinations

The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

## 7.3 Attendance

It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

# 8. University Policy on Cheating and Academic Misconduct

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses (see section 9.0 below). Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating. Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring. A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135, Western Student Services Building, (519) 661-3573.

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar. Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

# 9. Procedures for Appealing Academic Evaluations

In the first instance, all appeals of a grade must be made to the course instructor (informal consultation). If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Assistant Program Director or Designate of the BMOS program. If the response of the Assistant Director is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken. Only after receiving a final decision from the Dean, may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Ombudsperson's Office.

## 10. Student Responsibilities

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

In this class, some students may be unaware that their private discussions are distracting to other people. If you feel that students are distracting your attention from the material, then you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), then please see the instructor. In addition, please avoid engaging in private discussions with other students during the lectures.

To avoid unnecessary distractions, please arrive to each class on time.

As stated in the Policy on Accommodation for Medical Illness, for any class work worth less than 10% of the total course grade, it is up to the instructor to determine if a makeup will be allowed contingent on medical documentation supplied by the student to the university. You are encouraged to review <http://www.uwo.ca/univsec/handbook/appeals/medicalform.pdf>. If you are not able to participate and contribute to an in-class assignment for medical or non-medical reasons, then proper documentation must be submitted by the student directly to the appropriate Faculty Dean's office and not to the instructor. It will be the Dean's office that will determine if accommodation is warranted. If the Dean's office agrees to allow accommodation, then the instructor will make arrangements with the student directly to complete the work within a specified period of time.

Contribution to class discussion and group effort between other members of the class may place a significant role in some assignments; if this is the case, then it may not be possible to reissue or allow an individual makeup of an assignment. This speaks to the normative expectation in management education that class members will prepare for class, attend class, and contribute to class discussion and exercises. This is based on linkages between attendance and academic performance as well as your obligation to your peers to be well-informed and positively engaged.

## 11. Support Services

### 11.1 Support Services

The Registrar's office can be accessed for Student Support Services at <http://www.registrar.uwo.ca>  
Student Support Services (**including the services provided by the USC listed here**) can be reached at: <http://westernusc.ca/services/>  
Student Development Services can be reached at: <http://www.sdc.uwo.ca/>

Students who are in emotional/mental distress should refer to Mental Health@Western [http://www.health.uwo.ca/mental\\_health/](http://www.health.uwo.ca/mental_health/) for a complete list of options about how to obtain help.

## 12. Other Issues

### 12.1 Grade Policy

The DAN Program has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between **70% and 75%** for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

### 12.2 Short Absences.

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

### 12.3 Extended Absences.

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

### 12.4 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.

### 12.5 Important Dates:

September 10, 2015 Classes begin

September 18, 2015 Last day to add a full course or first-term half course

October 29 - 30, 2015 Fall Study Break

November 5, 2015 last day to drop a first term half course.

November 30, 2015 Last day to drop full course.

December 9, 2015 Fall Session classes end.

December 10, 2015 Study Day

December 11-22, 2015 December examination period.

### Other Information

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam except a pencil, an eraser, and the individual's student card
- Calculators are not necessary
- Do not wear baseball caps to exams
- Do not bring music players, cell phones, beepers, or other electronic devices to exams

For The University of Western Ontario Senate Regulations, please see the Handbook of Academic and Scholarship Policy at: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html)



## **13. E-mail Policies**

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Non-acceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

### **13.1 UWO.CA Email Addresses Only**

For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

### **13.2 Subject Line Must Include Course and Section Number**

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if he does not know which course or section you are enrolled in.

### **13.3 Acceptable Emails**

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances

### **13.4 Non-Acceptable Emails**

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components