
MOS 4467B Section – 001 & 002 Professionalism and Ethics Winter 2021 Course Syllabus

1. Course Information:

1.1 Class Location and Time:

Distance Studies/Online

Tuesdays 9:30 am – 12:30 pm (Section 001)

Tuesdays 1:30 pm – 4:30 pm (Section 002)

See additional details in section 4.2 “Course format”

1.2 Contact Information:

Instructor: Craig Thompson

Office: SSC 4307

Office Hours: Via Zoom by appointment

Phone: 705-646-4025

Email: cthomp83@uwo.ca

DAN Department of Management & 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 519-661-2147 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 student's 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 lecture hours, 0.5 course

Prerequisite(s): Enrollment in 3rd or 4th year of the BMOS program.

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.”

This regulation is in regard to the COURSES required.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable.

3. Textbook

Robert Sexty, Canadian Business & Society: Ethics, Responsibilities and Sustainability, 5th edition

Steven Mintz and Roselyn E. Morris, Ethical Obligations and Decision-making in Accounting: Text and Cases, 5th edition

ISBN for bundled e-book: 9781264170739 with both Connect and SmartBook additions (available from the website of campus bookstore)

4. Course Objectives and Format

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

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

This is an online course with both asynchronous and synchronous components. Students are expected to complete all assigned materials (textbook chapter readings, other article readings, videos, etc.) during the weeks specified in the weekly schedule which will be uploaded to OWL. Synchronous components of the course will include quizzes and exams. These will be scheduled at various times throughout the semester and will coincide with the timetabled class times for both sections. Details will be uploaded to OWL.

Given that this is an online course, students are expected to have access to a stable internet connection and suitable technology to meet the requirements of the course.

5. Learning Outcomes

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

- Demonstrate understanding of the definition of ethics and the importance and role ethical behavior serves in the business world today.
- Identify various ethical issues that occur in the workplace.
- Evaluate an ethical situation by applying the steps involved in ethical decision making.
- Apply the concept of Corporate Social Responsibility business activity.
- Understand the ethical obligations of professional accountants.

6. Evaluation

Learning will be assessed using the following weighted components:

Quizzes (10) = 25%

Mid-term exam = 35%

Final exam = 40%

Total = 100%

Quizzes (25%)

There will be ten quizzes, each worth 2.5%, spread over the term and will take place synchronously during the timetabled class hours (specific times and dates on OWL). Quizzes may be multiple-choice/fill-in-the-blanks/true-false/short questions in format. Each quiz will be approximately 30 minutes in length.

Mid-term exam (35%)

The mid-term exam will be cumulative and will take place synchronously (specific time and date to be released on OWL). The exam may include multiple choice, short answer questions, essay-type questions and/or case-based questions. The duration of the exam will be approximately 1.5 hours.

Final exam (40%)

The final exam will be cumulative and will take place as scheduled by the Registrar. The exam may include multiple choice, short answer questions, essay-type questions and/or case-based questions. The duration of the exam will be approximately 2 hours.

Students are responsible for studying all materials assigned in the course. Exams will not be returned to students but may be reviewed by contacting your Instructor.

Students are required to complete all components of this course. 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.

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 70% and 77% 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.

7. Lecture and Examination Schedule

See Schedule on OWL.

8. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: http://www.uwo.ca/univsec/academic_policies/index.html.

Material covered in lectures/discussions will not always be the same as material covered in the textbook or Powerpoint slides or other assigned sources. These 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/follow lectures/discussions on a regular basis, as well as stay on top of assigned readings.

8.1 Respect

Please act respectfully towards the classroom, the Professor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the Professor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see the Professor.

Late arrivals are also distracting. Please try to arrive on time for classes.

8.2 Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the instructor.

8.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without my written consent.

8.4 Online Etiquette

Some components of this course will involve online interactions. Only participants using UWO credentials will be permitted to access the class. To ensure the best experience for both you and your classmates, please honour the following rules of etiquette:

- please “arrive” to class on time
- please use your computer and/or laptop if possible (as opposed to a cell phone or tablet)
- ensure that you are in a private location to protect the confidentiality of discussions in the event that a class discussion deals with sensitive or personal material
- to minimize background noise, kindly mute your microphone for the entire class until you are invited to speak, unless directed otherwise
- Please be prepared to turn your video camera off at the instructor’s request if the internet connection becomes unstable
- unless invited by your instructor, do **not** share your screen in the meeting

The course instructor will act as moderator for the class and will deal with any questions from participants. To participate please consider the following:

- if you wish to speak, use the “raise hand” function and wait for the instructor to acknowledge you before beginning your comment or question
- remember to unmute your microphone and turn on your video camera before speaking
- self-identify when speaking.
- remember to mute your mic and turn off your video camera after speaking (unless directed otherwise)

General considerations of “netiquette”:

- Keep in mind the different cultural and linguistic backgrounds of the students in the course.
- Be courteous toward the instructor, your colleagues, and authors whose work you are discussing.
- Be respectful of the diversity of viewpoints that you will encounter in the class and in your readings. The exchange of diverse ideas and opinions is part of the scholarly environment. “Flaming” is never appropriate.
- Be professional and scholarly in all online postings. Cite the ideas of others appropriately.

Note that disruptive behaviour of any type during online classes, including inappropriate use of the chat function, is unacceptable. Students found guilty of Zoom-bombing a class or of other serious online offenses may be subject to disciplinary measures under the Code of Student Conduct.

9. Exam Policies

- Have student identification ready.
- Nothing should be on one's desk during a closed-book exam, except your computer and any approved materials.
- No other browsers or programs may be open while a closed-book exam is in progress.

- Students may be required to use ProctorTrack or other proctoring software.
- All exams and assignments in this course are individual work. Western's usual academic integrity and plagiarism rules apply. Plagiarism software may be used when checking exams/assignments.

10. 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. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

10.1 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.).

10.2 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.

10.3 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
- providing constructive comments or feedback about the course

10.4 Unacceptable 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

11. Attendance

It is expected that students will attend all synchronous and asynchronous discussion sessions in this course. The professor will not provide access to the content of the session after it has been presented. Students are encouraged to obtain missed session notes from a fellow student.

11.1 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.

11.2 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. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignments available for extra credit or to "make up" for a course component that was missed or performed poorly.

13. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under "Academic Summary" at the [Student Centre](#) website.

14. University Policy Regarding Illness

14.1 Illness

For details on University Policy and student responsibilities go to:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Consideration_for_absences.pdf

The current Illness Policy is available here (subject to change):

https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf

14.2 Make Up Examinations

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

The date and time of the make-up final examination will be set by the instructor, who will communicate the date to the student. **The make-up will not be scheduled until after the regular exam has been written.**

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling and seeking a new make-up date with the instructor within a reasonable time frame. **Generally, the next available time to write the make-up exam is during the similar exam period in the semester when the course is next offered.**

15. University Policy on Cheating and Academic Misconduct

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.

A copy of guidelines about how to avoid cheating can be obtained from the office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, ombuds@uwo.ca.

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. 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.

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.

16. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair 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.
4. 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.

17. Support Services

17.1 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/your-services/>
Student Development Services can be reached at: <http://www.sdc.uwo.ca/>
Students who are in emotional/mental distress should refer to Health and Wellness at Western University: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

17.2 Academic Concerns.

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