



Western

DAN Department of Management
& Organizational Studies

**Faculty of
Social Science**

Fall 2021 Course Syllabus

MOS 4467A Section – 001 Professionalism and Ethics

Course Mode: In-Person

Instructor: Zulfiquer Ali Haider

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1. Course Information:

1.1 Class Location and Time:

Tuesdays, 9:30 am – 12:30 pm, UC-2110

1.2 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.

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

1.3 Accessibility:

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>

1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing

respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.5 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.

2. Course Materials

Robert Sexty, Canadian Business & Society: Ethics, Responsibilities and Sustainability, 5th edition (ISBN: 9781260065916)

Steven Mintz and Roselyn E. Morris, Ethical Obligations and Decision-making in Accounting: Text and Cases, 5th edition (ISBN: 9781260565454)

ISBN for combined e-book: 9781264170739

Either hard or soft copies of the textbooks may be purchased from the campus bookstore. Additional materials (if any) will be made available via OWL.

3. 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.

3.1 Course objectives

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

3.2 Course format

The course will comprise of in-person lectures, case studies, class presentations and discussions. Class discussions/presentations form an important component of this course. Class format will be very interactive. Discussions will be based not only on the book, but also from other sources. You will also be presented with several case scenarios and we will discuss their implications on business ethics.

4. Learning Outcomes

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

- Demonstrate understanding of different ethical perspectives and the important role ethical behavior serves in the business world today.
- Identify ethical issues that occur in the workplace, as well as assess organizational and other contingent factors which affect ethical behavior.
- Identify, analyze and manage stakeholders.
- Evaluate an ethical situation by applying the steps involved in ethical decision making.

- Apply sound ethical principles and Corporate Social Responsibility in management, leadership, ownership and governance of organizations.
- Understand the ethical obligations of accountants.

5. Evaluation

Learning will be assessed using the following weighted components:

Quizzes (4) = 8%
 Mid-term exam = 35%
 Class participation = 8%
 Individual paper = 9%
 Final exam = 40%
 Total = 100%

Quizzes (8%)

There will be four quizzes, each worth 2%, spread over the term and will take place in-class (specific times and dates on OWL). Quizzes may be multiple-choice/true-false/short questions in format. Each quiz will be closed-book and approximately 15 minutes in length.

Mid-term exam (35%)

The mid-term exam will include all topics and materials covered till the date of the exam (i.e. it will be cumulative) and will take place in-class (specific time and date to be released on OWL). The exam will be closed-book and include multiple-choice questions and/or short questions and/or essay-type questions and/or case-based questions. The duration of the exam will be approximately 1.5 hours.

Class participation (8%)

The content and structure of this course involves discussion and debate. As a result, it is critically important that everyone participates. There are two components of participation that students will be graded on: quantity and quality. Both are important (with quality weighed higher). Students should be constructive in their comments and professional in their interactions. Students who consistently engage in the discussions (with insightful and relevant thoughts, comments, examples, etc) and thereby are able to contribute to the richness and depth of the discussion, can expect to do well in this assessment component. Class participation will usually take place in one or more of the following ways: interactions during lecture, in-class group discussions, asynchronous discussions (via OWL) and in-class group presentations.

Individual paper (9%)

The paper will be due by December 4 (tentative). Detailed guidelines will be uploaded on OWL.

Final exam (40%)

The final exam will be cumulative and will take place as scheduled by the Registrar. The exam will be closed-book and include multiple choice questions and/or short questions and/or 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.

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.

6. Lecture and Examination Schedule

See Schedule on OWL.

7. 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 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.

7.1 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 instructor.

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

7.2 No Recording of Classes

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

7.3 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. Exam Policies

- Have student identification ready.
- Only absolutely necessary materials should be on your desk during exams.
- All exams and assignments in this course are individual work. Western's usual academic integrity and plagiarism rules apply.
- The weight of any missed exam/quiz (other than the final exam) will be excluded from the calculation of your final grade in legitimate cases; for example, if a student misses two quizzes (worth 4%) due to valid reasons, then he/she will be graded out of a total of 96 instead of 100. Alternatively, upon the discretion of the instructor, students may be given the opportunity to write make-up exams/quizzes.

- If the final exam is missed due to legitimate reasons, an opportunity to write a make-up final exam this term will be provided. If the make-up final exam is missed, the student may be required to write the final exam the next time the course is offered.
- Additional policies regarding exams may be provided on OWL.

9. 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".

9.1 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.).

9.2 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.

9.3 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

9.4 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

10. 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.

10.1 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.

10.2 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.

11. 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.

12. 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.

13. University Policy Regarding Illness

13.1 Illness

For details on the Academic Consideration for Student Absences (including accommodation, illness and self-reported absences (SRAs)), go to:

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

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

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

13.2 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](#)).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

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.

The weight of any missed exams/quizzes (other than the final exam) will be excluded from the calculation of your final grade in legitimate cases; alternatively, upon the discretion of the instructor, you may be given the opportunity to write make-up exams/quizzes.

14. 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.

15. 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 Office of the Ombudsperson.

16. Support Services

16.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation 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/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

Students who are in emotional/mental distress should refer to Health and Wellness: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

16.2 Academic Concerns.

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