Course objective:

Ethos is a Greek word meaning "character" that is used to describe the guiding beliefs or ideals that characterize a community, nation, or ideology. This class will provide you with an Ethos that you can use to avoid misrepresenting accounting information to any user either in fact or in appearance.

In doing so we will examine what accounting information is, what misleading accounting information is, and why some might want accounting information to be intentionally misleading. We will then explore your role as an accountant, and in particular your role as a guardian of truthful and accurate accounting information. Society places great trust in accountants, and our work product, accounting information, is of extreme value. If society cannot trust the accounting information it receives, it cannot rely on that information for decision making purposes.

The material covered in this class is not only important for your development as a professional accountant, but it is also a significant portion of the CPA Exam. Material covered in this class represents over 13% of the total CPA exam material you will be asked to know. A score of 75 is needed to pass the CPA exam, and although this does not necessarily translate to a score of "75 percent", it is clear that if you do not master the material in this class, it will be difficult for you to pass the exam.

Materials:
1. Accounting Ethics, 2011 (Second Edition), by Duska, Duska, and Ragatz. Earlier versions are not acceptable.
2. Ethical Obligations and Decision Making in Accounting, 2011, (Second Edition), by Mintz and Morris. Earlier versions are not acceptable.

Lecture notes:
I will provide you with copies of the Power Point slides I will use in class at least one day prior to a class. These notes can be found on the class SmartSite folder.
Relationship of text material and lecture notes:
As is suitable for a Master's level class, you are responsible for learning the assigned material in the book chapters prior to coming to class. I will cover some, but certainly not all of the material in the books and materials. I will move rapidly through the book chapter materials focusing on the more difficult or important items.

Weekly Quizzes:
There will be four (4) quizzes in the second through fifth classes. The quizzes are closed books and closed notes and will be given during the first 15 to 20 minutes of the class. The quizzes are intended to test your knowledge of the book material that you are responsible for, and as such will cover the material covered in class that day. Quizzes will be graded and returned to you on the following class. Quizzes not taken receive a score of zero.

Homework:
Eleven (11) Cases from the book are assigned, and will be turned in by you at the beginning of class. See the end of this Syllabus for cases and due dates. All cases are in the Mintz book. These cases are individual assignments. You are to prepare a write-up of each of the assigned cases, answering the questions asked at the end of the cases, as well as additional questions that I ask as included in the "Case Assignments" folder on Smartsite.

Your case writeup should be concise, and well written. It must be completed using a word processing system, I will not accept hand-written case write ups. Please use 12 point, times new roman font, 1.5 spacing, 1 inch margins all around.

Case presentations:
Each student will be required to present one of these cases in front of the class. These presentations will last no longer than eight (8) minutes each, not one second longer (I will stop you from talking at exactly 8 minutes.) I will assign each student to a particular case, and will place those assignments in the "Case Assignments" folder on Smartsite. You should be well prepared and rehearsed for your presentation, but you need not dress up. No handouts or other presentation material is required. I will discuss the format of your case presentation during our first class.

Grading: (for my half of the class, thus adding up to 50%)

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<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tr>
<td>4 Quizzes, 5 % each</td>
<td>20 %</td>
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<tr>
<td>11 Case writeups, 2% each</td>
<td>22 %</td>
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<td>Case presentation</td>
<td>8 %</td>
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There are no provisions for extra credit in the class.
Class 1 (Sept. 27)

The Role of Accountants in Society, and the Application of Ethics to That Role

Book Readings:

Mintz Ch. 7, pp 325 to 336
Mintz Ch. 3, pp 93 to 102
Duska Ch. 1, pp 9 to 21
Mintz Ch. 1, pp 14 to 26

Class 2 (Oct. 4)

The Role of Accountants in Society, and the Application of Ethics to That Role, continued

Book Readings:

Mintz Ch. 7, pp 325 to 336
Mintz Ch. 3, pp 93 to 102
Duska Ch. 1, pp 9 to 21
Mintz Ch. 1, pp 14 to 26
Duska, Ch. 3, all

Class 3 (Oct. 11)

Accountant's Professional Responsibilities

Book Readings:

Mintz Ch. 5, pp 201 to 217
Mintz Ch. 4, pp 155 to 174
Duska Ch. 1, pp 22 to 30
Duska Ch. 5, all
Duska Ch. 6, all
Duska Ch. 9, all
Other Readings:


Internal Revenue Code Circular 230, included in your class SmartSite class folder.

AICPA Statements on Standards for Tax Services, included in your class SmartSite class folder.

Journal of Accountancy article on International Accounting Ethics, included in your class SmartSite class folder.

Class 4 (Oct. 18)

Accountant's Professional Responsibilities, continued

Book Readings:

Mintz Ch. 5, pp 201 to 217
Mintz Ch. 4, pp 155 to 174
Duska Ch. 1, pp 22 to 30
Duska Ch. 5, all
Duska Ch. 6, all
Duska Ch. 9, all

Other Readings:


Internal Revenue Code Circular 230, included in your class SmartSite class folder.

AICPA Statements on Standards for Tax Services, included in your class SmartSite class folder.

Journal of Accountancy article on International Accounting Ethics, included in your class SmartSite class folder.
Class 5 (Oct. 25)

Accountant's Legal Responsibilities

Book Readings:

Mintz Ch. 6, pp 269 to 288
Duska Appendix A, all

Other Readings:

California State Boards of Accountancy CPA licensure rules, included in your class SmartSite folder.

Summary of Case Homework Schedule

1. (Due class 2): Ch. 7 Cases 5 & 7
2. (Due class 3): Ch. 7 Case 10, Ch. 3 Case 6, Ch. 1 Case 3
3. (Due class 4): Ch. 1 Case 7, Ch. 5 Cases 5 & 9
4. (Due class 5): Ch. 4 Cases 3 & 5, Ch. 6 Case 4