

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 340 **ACCOUNTING ETHICS**

COURSE DESCRIPTION

This course provides an analysis of ethical standards in the accounting profession. Major ethics paradigms are examined and contrasted with a Christian worldview of ethics. The course includes an in-depth examination of the AICPA Code of Professional Conduct and other ethical standards in the accounting profession. The course also presents an ethical decision-making model for the accounting profession.

RATIONALE

This course covers the essentials of making proper ethical and moral decisions. There is a focus on key accounting standards and the role of the accountant as both an advisor and as a reporter of financial information. The AICPA Code of Professional Conduct and other regulatory agencies will be covered.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office
- E. APA Assistance Site:

<http://ezproxy.liberty.edu/login?url=http://APAStyleCENTRAL.apa.org>

IV. MEASURABLE LEARNING OUTCOMES

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

- A. Examine the importance of moral integrity in the accounting profession.
- B. Discriminate between secular and Christian worldviews in order to appropriately formulate ethical resolutions that are consistent with biblical truth.

- C. Use knowledge of the AICPA Code of Professional Conduct, the FASB Accounting Standards Codification, State Board of Accountancy Regulations, and other accounting ethical standards in the resolution of accounting ethics dilemmas.
- D. Use an ethical decision-making model that is compatible with a Christian worldview to resolve ethical dilemmas in accounting.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

- A. Textbook readings and presentations
- B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

- C. Group Discussion Board Forums (5)

For this collaborative discussion board, the instructor will place the student into a group at the beginning of the course. The student is required to create a thread in response to the provided prompt for each forum. Each thread must be at least 750 words and demonstrate course-related knowledge. In addition to the thread, the student is required to reply to 1 other classmate's thread. The reply must be at least 250 words.

- D. Reflection Paper

The student will write a 3-page reflection-based paper in current APA format that focuses on major ethics systems. The paper must include at least 3 references in addition to the course textbook and the Bible.

- E. Individual Research Paper

The student will write a 5–7-page research-based paper in current APA format that focuses on deontology and utilitarianism. The paper must include at least 5 peer-reviewed references in addition to the AICPA Code of Professional Conduct and the Bible.

- F. Group Research Paper and PowerPoint Presentation

Each group will write a 12–15-page research-based paper in current APA format that focuses on the Ethical Decision-Making Model presented in the course. The paper must include at least 9 peer-reviewed references in addition to the course textbook and the Bible. Group members will use the Group Collaboration Wiki to research, write, and edit the paper.

VI. COURSE GRADING AND POLICIES**A. Points**

Course Requirements Checklist	10
Group Discussion Board Forums (5 at 100 pts ea)	500
Reflection Paper	100
Individual Research Paper	200
Group Research Paper and PowerPoint Presentation	200
Total	1010

B. Scale

A = 900–1010 B = 800–899 C = 700–799 D = 600–699 F = 0–599

C. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Accommodation Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

If you have a complaint related to disability discrimination or an accommodation that was not provided, you may contact ODAS or the Office of Equity and Compliance by phone at (434) 592-4999 or by email at equityandcompliance@liberty.edu. Click to see a full copy of Liberty's [Discrimination, Harassment, and Sexual Misconduct Policy](#) or the [Student Disability Grievance Policy and Procedures](#).

COURSE SCHEDULE

ACCT 340

Textbook: Mintz & Morris. *Ethical obligations and decision making in accounting* (2019).

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Mintz & Morris: ch. 1 1 presentation	Course Requirements Checklist Class Introductions Group DB Forum 1 Complete LS Orientation in Connect Complete Connect Registration Quiz	10 0 100 0 0
2	Mintz & Morris: ch. 2 2 presentations	Reflection Paper	100
3	Mintz & Morris: ch. 3 2 presentations	Group DB Forum 2	100
4	Mintz & Morris: ch. 4 1 presentation	Individual Research Paper	200
5	Mintz & Morris: ch. 5 1 presentation	Group DB Forum 3	100
6	Mintz & Morris: ch. 6 2 presentations	Group DB Forum 4	100
7	Mintz & Morris: ch. 7 1 presentation	Group DB Forum 5	100
8	Mintz & Morris: ch. 8	Group Research Paper and PowerPoint Presentation	200
TOTAL			1010

DB = Discussion Board

NOTE: Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.