UPPER IOWA UNIVERSITY

EDUCATION BUILT FOR LIFE

Course Syllabus

ACCT 302 - Accounting Ethics II

The session begins on the 1st day of the enrollment month and ends on the last day of the 6th month.

Instructor Information

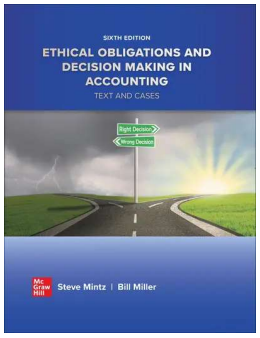
Instructor Name: Catherine Roe
UIU Faculty Email: roec53@uiu.edu

Course Description

Semester Credits: 3
Catalog Course Description: Continue your ethical exploration in accounting with ACCT 302 - Accounting Ethics II. This course deepens your understanding of ethical practices, focusing on areas like fraud detection, legal obligations of auditors, and the complexities of earnings management. It's a journey that transcends traditional accounting learning, embedding ethical leadership and decision-making at its core. You'll be equipped not just with technical know-how, but also with a moral compass essential for navigating the challenging landscape of modern accounting practices. Please note that this course does not meet the Texas CPA ethics requirement. Texas students should take ACCT 303 Accounting Ethics for Texas. Credit cannot be awarded for both ACCT 302 and ACCT 303.
Prerequisites: ACCT 301

Credit Hour Policy: As a requirement of HLC Accreditation, all UIU courses, regardless of meeting schedule or instructional mode, follow the Federal Credit Hour Definition. As such, each credit hour earned at UIU is equivalent to a minimum of 45 hours of student engagement.

For more information on how specific instructional modes meet this requirement, please see UIU's Policy Guidelines for Instructional Time Expectations: [UIU Policies](#).



Ethical Obligations and Decision-Making in Accounting: Text and Cases, 6th Edition
ISBN10: 1264135947 | ISBN13: 9781264135943

By Steven Mintz and William Miller

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Course Outcomes

- Understand auditor responsibilities related to fraud in the financial statements.
- Develop an understanding of the legal, regulatory, and professional obligations of auditors.
- Understand the characteristics of proper earnings management.
- Learn what ethical leadership and decision making in accounting should look like.

General Education Assessment

Upper Iowa University is committed to ensuring that all undergraduate students participating in its general education program receive a broad education, while gaining essential professional skills across multiple disciplines. The Peacock Professional Experience provides nine learning outcomes, each of which articulates a specific skill students should gain, and are supported by knowledge provided by

the courses students choose to take within the guidelines of the program. The outcome assessed in this course is the last outcome listed under Course Outcomes.

Course Requirements and Grading Criteria

Course Requirements

Refer to myUIU for your official enrollment term and enrollment period.

You have six months from the date of your enrollment to complete this course. You should begin work on the course immediately upon enrollment and start submitting lessons for grading and evaluation in a timely manner. If no course work has been submitted within the first 60 days, an administrative withdrawal will be processed.

Course Details

This course is divided into 8 modules. In each module, there will be one quiz and a case study. In modules 2, 4, 6, and 8 there will be a reflection writing assignment on the Chapter. There is a multiple choice final exam to take at the end of the course.

Course Policies

Respect and honesty. All assignments will be turned in and completed by the individual student.

Grading Criteria

Criteria	**Points Percentage**
Student Introduction	2
Chapter Quizzes	35
Chapter Case Studies	25
Chapter Reflections	23
Final Exam	15

Grading Scale

Letter Grade	Points / Percentage
A	93-100%
A- (minus)	90-92%
B+	87-89%
B	83-86%
B- (minus)	80-82%
C+	77-79%
C	73-76%
C- (minus)	70-72%
D+	67-69%
D	63-66%
D- (minus)	60-62%
F	0-59%

Grades and Feedback

I will post grades in the Gradebook and provide feedback in the relevant areas in uiuLearn.

Incompletes

Occasionally it becomes necessary for an instructor to award a student a grade of incomplete ("I"). An incomplete grade is exceptional and given only to students whose complete coursework has been qualitatively satisfactory but who have been unable to complete all course requirements because of documented cases of injury, illness, death in family, personal crisis, military deployments, or other circumstances beyond their control. This grade should not be awarded in cases where the student "fell behind" due to absences without explanation, other class commitments, and/or work obligations.

Extension Policy

Students will be allowed to request an extension and receive an ‘X’ (extension grade) at the end of their original six-month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines AND
- All course units and exams are not completed and submitted OR
- A course withdrawal has not been initiated.

Note: The fee for a self-paced extension is $99 per course. The request for an extension must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course.

Extension grade details

- When the extension is granted and an “X” grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An ‘X’ grade posted to the student’s official record will be replaced with a final letter grade; however, the extension will remain on the official transcript as a notation.
- If the course is not completed by the end of the extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- If credit is not earned by the end of the extension period, students can re-enroll and repeat the entire course for credit.

Note: Students are not reported as enrolled during the extension period and are not eligible for student loan deferment. No more than one extension will be granted.

Course Schedule

Module 1

Topic	Chapter 5 Fraud in Financial Statements
Activities	Read Chapter 5
Assignments	Student Intro, Quiz, Case Study

Module 2

Topic	Chapter 5 Fraud in Financial Statements
Activities	Read Chapter 5
Assignments	Quiz, Case Study, Reflection

Module 3

Topic	Chapter 6 Legal Obligations of Auditors
Activities	Reach chapter 6
Assignments	Quiz, Case Study

Module 4

Topic	Chapter 6 Legal Obligations of Auditors
Activities	Read chapter 6
Assignments	Quiz, Case Study, Reflection

Module 5

Topic	Chapter 7 Earnings Management
Activities	Read chapter 7
Assignments	Quiz, Case Study

Module 6

Topic	Chapter 7 Earnings Management
Activities	Read chapter 7
Assignments	Quiz, Case Study, Reflection

Module 7

Topic	Chapter 8 Ethical Leadership
Activities	Read chapter 8
Assignments	Quiz, Case Study

Module 8

Topic	Chapter 8 Ethical Leadership
Activities	Read chapter 8
Assignments	Quiz, Case Study, Reflection, Final Exam

Course Expectations

Email

Upper Iowa University employees and students are issued a UIU email account (doej@uiu.edu). University email communications will only be sent to UIU email address. Faculty and staff are not obligated to respond to students using non-UIU email accounts.

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Technology Requirements

Computer and Internet: Students and faculty should have access to reliable up-to-date computers, updated virus protection, and Internet connection to access course materials and complete course activities.

Professional Writing and Speaking Guidelines

Communications in class and online should follow the Student Conduct and Discipline, Respect for the University Environment, and Code of Student Responsibility in the Student Handbook. Respect the opinions of others using appropriate language and communications.

University Policies

Withdrawal (W)

If a student decides to withdraw from a course before the end of an enrollment period, the student's charges, financial aid, tuition assistance, and/or veteran benefits could be affected. All students should consult with the Business Office and Financial Aid Office to understand the financial impact of withdrawing prior to initiating the withdrawal process.

Students who have registered for this course through our partnership are required to follow the withdrawal policy outlined on the partnership website. Please refer to the partnership site for official withdrawal procedures and deadlines.

Tuition adjustments are independent from academic and financial aid deadlines. Upon receiving a request for withdrawal, using the number of lessons submitted as compared to the total due, a refund of tuition is made according to the following guideline.

On or before the first day of the enrollment period* 100%

After the first lesson through 10% of the enrollment period 90%

After the first 10% through the first 25% of the enrollment period 50%

After the first 25% of the enrollment period 0%

*Enrollment is measured by the number of assignments to be submitted during a six-month period of time, as determined by the University, during which semester credits are earned toward graduation. The refund/repayments shall be calculated using the percentages noted above as determined using the number of assignments completed and the number of assignments yet to be submitted.

For example, if a student submitted 2 of 17 assignments, they completed 11.76% of the class assignments. The student would be refunded 50% of the tuition cost.

For students from Wisconsin, Maryland, Georgia, Oregon, or Arizona, state laws apply. For students enrolled through the cpacredits.com program, no refund is allowed after the first two weeks.

Students who withdraw from a course prior to submitting the first assignment, or who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of $99.

Course withdrawal may impact financial aid eligibility. A financial aid counselor is available to discuss this decision.

Upper Iowa University is required to use a pro-rata schedule to determine the amount of Title IV aid the student has earned at the time of withdrawal. If financial aid funds have been released to the student because of a credit balance on the student's account at Upper Iowa University, the student may be required to repay some or all of the amount released to the student. This policy is subject to federal regulations. Contact the Financial Aid Office for details.

Withdrawing from a course in progress may result in significant student account charges. Consult with the Business Office before withdrawing. For more information on financial aid implications, go to uiu.edu/financial aid.

Administrative Withdrawal (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. **At least one complete assignment/unit must be received and verified by the instructor within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.** Students who are administratively withdrawn for non-submission of assignments, will be charged an administrative fee of $99. Non-Attendance (NA): Never attended grades are not applicable to the Self-Paced Degree Program.

Academic Accommodations

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Student Accessibility Services as early in the session as possible. In order to receive accommodations, students are required to disclose their disability to the Director by completing an application for services that can be found on the Student Accessibility Webpage. In addition to the application packet, the student is required to submit supporting documentation. Submit these to the Student Accessibility Services Office either in person or by email/Fax. A brief interview, in-person, by phone or virtually, with the Director will confirm or deny the accommodations requested. The Student Accessibility Services Office will email accommodation letters to the appropriate professor, the student, and the student's advisor. Additionally, students should work cooperatively with their instructors throughout the session to make sure that their accommodations are appropriate and effective.

Upper Iowa University (UIU) provides closed captioning/transcriptions in acknowledgment of the Americans Disability Act, Rehabilitation Act, and various state laws. The information displayed is computer generated and not reviewed before being published. UIU makes no representations or warranties and expressly disclaims any responsibility or liability with respect to any errors or omissions in, or the accuracy, reliability, timeliness, or completeness of, any information that appears in a closed caption or transcript.

Contact the Director at (563) 425-5949, accessibility@uiu.edu or stop by the office on the 2nd floor of the Student Center, Office of Student Life, Room 229.

Emergency Directives: (Fire, Natural Disaster, Threat on campus, etc.)

In accordance with Upper Iowa University's emergency management plan, any student that requires assistance in the event of an emergency (Fire, natural disaster, threat on campus) is responsible for notifying their instructor of the need for assistance. (Evacuation, and/or indoor safety protocols) This information will be held confidential and only needed in the unlikely event that there is an emergency.