

Self-Paced Degree Program (Web-Based)

ACCT 302: Accounting Ethics IIOnline classroom located at uiulearn.uiu.edu

Instructor Information

Instructor Name: Blair Seim**UIU faculty email:** seimb12@uiu.edu**Telephone Number:** 319-231-1812**Office Location:** Online**Availability:** by appointmentIf you need to contact Upper Iowa University, please call the toll-free number (800) 553-4150. E-mail: selfpaced@uiu.edu

Course Description

Semester Credits: 3 semester credits**Catalog Course Description:**

This course is designed to be a continuation of Accounting Ethics I. Fraud in financial accounting, legal obligations of auditors, earnings management, and ethical leadership will be the focus.

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](#).

Course Materials

It is the student's responsibility to make sure the student has access to all required course materials by the start of the session.

Required Textbooks:

Ethical Obligations and Decision-Making in Accounting: Text and Cases 5th Edition

ISBN-13: 978-1-260-48085-6

Cengage Now is NOT required.

Required Resources: A computer with internet access

Recommended Resources: APA formatting is required for this course. You can find information regarding APA formatting at the [Writing Center](#).

Ordering Textbooks

Purchase your textbook through the online university bookstore, [BNC](#), or by phone at (800) 325-3252.

Course Objectives

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

1. Understand technical knowledge of the accounting profession.
 2. Apply accounting to address the needs of organization.
 3. Gather, consolidate, safeguard, prepare and present accounting information for internal and external users.
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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

Assignment and Percentage allocation

The course letter grade will be based on the following grading criteria:

Activity	%
Student Introduction	2%
Chapter Quizzes	35%
Chapter Case Studies	25%
Chapter Reflections	23%
Final Exam	15%
Total	100%

Grading Scale

This course will use the following scale:

Letter Grade	Percent
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.

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.

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

University Policies are listed in detail within the course content on uiuLearn. Students are responsible for reviewing and understanding the applicable policies.

Withdrawal (W)

For Self-Paced Degree Program enrollments: if a student wishes to withdraw prior to the last day of the enrollment period, complete a withdrawal form found on myUIU or contact an academic advisor for assistance. A student-initiated withdrawal can occur at any time within the six-month enrollment period and a grade of W is applied.

REFUND POLICY

Upon receiving a written or phone request for withdrawal, using the date of the request, a refund of tuition is made according to the guidelines listed below.

- 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%
- *An enrollment period is defined as a number of units to be submitted during a six-month period of time. The refund/repayments shall be calculated using the percentages noted above. The percentages are determined by the number of units/exams completed as compared to the total number of units/exams required for the course.
- Students who withdraw from a course prior to submitting the first unit or who are administratively withdrawn for non-submission of units will be charged an administrative fee.

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.

Incomplete/Extension

Students who are enrolled in self-paced courses will be allowed to request one four-month extension and receive an 'I' (incomplete 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

Incomplete grade details:

- When the extension is granted and an incomplete 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 'I' grade posted to the student's official record will be replaced with a final letter grade; however, the incomplete will remain on the official transcript as a notation.
- Note: Students are not reported as enrolled during the incomplete/extension period and are not eligible for student loan deferment.
- The fee for a self-paced extension is \$99 per course. To request an extension, the "Self-Paced Course Extension Request" form must be completed and returned to the Self-Paced department. The form can be found at <https://my.uiu.edu/ics> (Login to your account>>Go to Academics Tab>>Select Student Forms). The request for an extension and payment 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. Please see the Academic Catalog for more information regarding the Incomplete/Extension guidelines. **If you do not request and pay for an extension, a final grade will be issued for the course based on coursework received by the original course end date.**
- If you do not wish to use the extension option and will not be able to finish your Self-Paced class by the original six-month end date, you can submit a course withdrawal form before the course end date if you wish to withdraw from the course. The amount of the course refund is determined by the number of lessons submitted as compared to the total due.

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. The Application Packet for New Students can be found here: [Student Accessibility Services](#). 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.

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.

Copyright Statement

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

This syllabus is subject to change.

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