



Texas A&M University-Texarkana

ACCT 430 Business Ethics

Course Syllabus

Web

Fall 2026

Aug 24 – Dec 9

Instructor: Selena Jefferies, CPA, M.S.A.

Office: BE 3rd floor

Office Hours:

Tuesday	Thursday
9:00 – 9:30 am	10:45 – 11 am
10:45 – 11 am	12:15 – 1 pm
12:15 – 1 pm	2:15 – 3 pm
2:15 – 3 pm	

Outside of in-office hours I will reply to emails within a reasonable time not to exceed 48 hours during the normal work week.

Phone: (903) 223-3131

Course Number: ACCT 430

Course Title: Business Ethics

Semester Credit Hours: 3

Course Description: A study of ethical problems in business and the foundations for decisions involving ethical issues. Topics include ethical concepts, personal integrity, individual conscience, and company loyalty and responsibility conflicts as they impact on the decision process in the functional areas of business.

Course Delivery Method: Web

Textbook: **REQUIRED** – Eagle Book Bundle which provides access to ebook and Cengage MindTap additional resources (power points, practice quizzes, etc.)

If you opt out of the Eagle book bundle, you may purchase/rent the text - **Business Ethics**
By Ferrell, O.C. Edition: 13TH 22 Publisher: CENGAGE ISBN 13:9780357513361.

Technology Requirements: Access to Canvas learning management system

Student Learning Outcomes / Objectives:

This is an introduction to ethical decision making in the business realm. The course does not determine correct ethical action; it is designed to assist you in making more informed business decisions. The course will examine instances of both ethical and unethical behavior, framework of ethical reasoning, professional values, and attitudes for exercising professional skepticism and other behavior in the best interest of the public and profession. This ethics course (A) include the ethics rules of the AICPA, the SEC, and the Texas State Board of Public Accountancy (the board); (B) provides a foundation for ethical reasoning, including the core values of integrity, objectivity, and independence; and (C) is taught by an instructor who has not been disciplined by the board for a violation of the board's rules of professional conduct, unless that violation has been waived by the *board*.

More specific objectives include:

1. Study the business issues and definitions, theories, and frameworks important to decision-making.
2. Identify and recognize ethical issues in business.
3. Relate the significant issues of ethical controversies in business to moral philosophy, work group influence, corporate culture, and social responsibility.
4. Choose and defend a theory or principle for resolving ethical disputes in business.
5. Examine the consequences of unethical and ethical business decisions.
6. Expose students to the individual reasoning processes of others when resolving ethical dilemmas.



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Course Expectations/Grading:

Grades are based on two exams, weekly chapter reading/ethical dilemma analysis, and online assignments. Each exam is worth 100 points and will be available online in Canvas on the assigned dates. **A zero will be earned for missed exams and assignments. Testing and assignment dates are firm and will NOT be reponed once the assignment closes. Please communicate any emergencies to me if you are struggling during the semester. Running out of time or lack of preparation is not considered an emergency.**

ASSIGNMENTS & EXAMS:

Ethical dilemma discussion, articles, and video links give the student the opportunity to practice evaluating & communicating ethical dilemmas; analyzing the ethical issues that managers most often confront; focus on actions; and develop practical, responsible plans for resolving dilemmas.

WEEKLY READING ASSIGNMENTS/CHAPTER DILEMMAS (See textbook)

Chapter Ethical Dilemma – choose and submit only 5 (10 points each) = 50 points

We will be reviewing 11 chapters along with the ethical dilemma posed for each chapter from the book. Each chapter **BEGINS** with an “Ethical Dilemma” (see the dilemma scenario at the **beginning** of the chapter).

Select ONLY 5 of the 11 chapter dilemmas to submit by analyzing the content and submitting answers to the questions/exercises. **It is your choice which 5 chapter dilemmas to wish to analyze and submit.** You may select the dilemmas from the 1st 5 chapters, even chapters, odd chapters, the last 5 chapters, or pick and choose. Please submit only 5, as **additional ones will be not graded.** Note the due date for dilemmas as each week a dilemma will close as we complete the chapter. Please submit your assignment during the date the chapter is open.

To receive credit for the ethical dilemma submission, submit your discussion of the questions in Canvas under the Ethical dilemma menu tab prior to the deadline for that week’s chapter. **PLEASE DO NOT EMAIL ASSIGNMENTS. ALL SUBMISSIONS MUST BE CORRECTLY SUBMITTED IN CANVAS LINK TO RECEIVE CREDIT.**

ONLINE ASSIGNMENTS (See Canvas Homework Tab)

Online Canvas Assignments (60 points)

Students will have **3 Online activities worth 20 points each** related to ethics in business environments: **The Office, Counterfeit Goods, & Professional Ethics AICPA, SEC & Texas Board of Accountancy Ethics rules for CPAs.** These assignments will involve watching videos and reviewing links to particular topics. Students will provide a summary or answer questions related to the online assignment prior to the due date in the class timeline.

Current Event Ethical Issues Article Summary (40 points)

Students will select a credible news article published within the last 12 months to connect course concepts to real-world situations by identifying and analyzing a recent article that highlights an ethical issue or dilemma in business. The article should discuss a **business-related ethical issue**, dilemma, scandal, or topic (e.g., corporate responsibility, whistleblowing, data privacy, environmental ethics, labor practices, etc.) See Canvas assignment for detailed instructions. A good length for this assignment discussion submission is 2-3 pages.

EXAMS

This course is divided into 2 modules. Module 1 Exam will consist of Chapters 1 – 5, and Module 2 Exam will consist of Chapters 7-12. Tests are online, timed, multiple choice over chapter content and terminology and will be available in Canvas. Missed exams will result in a grade of 0.

1.	Two Exams:	Chapters 1-5 (100 points)	
		Chapters 7-12 (100 points)	200 points
2.	10 Class Assignments/Chapter Ethical Dilemma		
	5 Ethical Dilemma reading assignments – 10 points each		50 points
	3 online Class assignments – 20 points each)		60 points
	Article Summary - Ethical dilemma in the news		40 points
	Total		350 points

Grading Scale: A= 90-100%; B=80-89%; C= 70-79%; D=60-69%; F = Below 60%



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Course Topics & Class / Assignment Schedule:

Week	Tues	Chapter Topic & TSBPA objective		Weekly Assignment	Due Date		Due Time
1	25-Aug	Chapter 1	The Importance of Business Ethics (Ethical Theory)	An Ethical Dilemma Madison/Alpha Beta Corp	Mon	31-Aug	11:59pm
2	1-Sep	Chapter 2	Stakeholder Relationships, Social Responsibility, and Corporate Governance (Ethical Objectivity)	An Ethical Dilemma Oh Seas Cruise Company	Mon	7-Sep	11:59pm
3	8-Sep	Chapter 3	Emerging Business Ethics Issues (Ethical Reasoning)	An Ethical Dilemma Jared/ Darwin Chemical Co	Mon	14-Sep	11:59pm
		Assignment #1 The Office		Canvas Assignment	Mon	14-Sep	11:59pm
4	15-Sep	Chapter 4	The Institutionalization of Business Ethics (AICPA, SEC, TSBPA, Independence & Accounting Dilemmas)	An Ethical Dilemma Randy/Meaker Company	Mon	21-Sep	11:59pm
5	22-Sep	Chapter 5	Ethical Decision Making & Leadership (Ethical Reasoning, Core Values, Objectivity)	An Ethical Dilemma Julius/Simple LLC	Mon	28-Sep	11:59pm
6	29-Sep	Assignment #2 Counterfeit Goods		Canvas Assignment	Mon	5-Oct	11:59pm
7	6-Oct	Chapter 7	Organizational Factors: The Role of Ethical Culture and Relationships (Ethical Theory, Integrity, Objectivity)	An Ethical Dilemma Jon/Alumarc	Mon	12-Oct	11:59pm
8	13-Oct	Chapter 8	Developing an Effective Ethics Program (Core Values, Integrity, Independence) & (Independence & accounting dilemmas)	An Ethical Dilemma Mohammad/KR Electronics	Mon	19-Oct	11:59pm
		1st Test - Chapter's 1-5 MIDTERM - Exam is in CANVAS		Opens Thurs 10/15 - Mon 10/19 @11:59pm	Mon	19-Oct	11:59pm
9	20-Oct	Chapter 9	Managing and Controlling Ethics Programs (Independence, Integrity)	An Ethical Dilemma Yang/Jennings Dept Store	Mon	26-Oct	11:59pm
10	27-Oct	Chapter 10	Globalization of Ethical Decision-Making (Integrity, Core Values)	An Ethical Dilemma Dun & Ready	Mon	2-Nov	11:59pm
11	3-Nov	Assignment #3	AICPA, SEC, and the Texas Board of Accountancy ethics rules	Canvas Assignment	Mon	9-Nov	11:59pm
12	10-Nov	Assignment #4	Ethics Article over a current ethical dilemma in the news	Canvas Assignment	Mon	16-Nov	11:59pm
13	17-Nov	Chapter 11	Ethical Leadership	An Ethical Dilemma Stacy/CPA firm	Mon	23-Nov	11:59pm
14	24-Nov	Chapter 12	Sustainability - An Ethical Dilemma Kenta/Emotions Analyst	Thanksgiving	Mon	30-Nov	11:59pm
15	1-Dec	2nd Test Ch 7-12 - FINAL Exam Available in CANVAS		Opens Sun 11/30 - Mon, 12/7@ 11:59pm	Mon	7-Dec	11:59pm
16	8-Dec	Exam #2 is Final Exam					

**Timeline subject to change to meet the objectives of the course. Please check Canvas daily for announcements*



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Course Policies

Attendance Policy:

This is a web class. Please introduce yourself in Canvas at the Discussion board by Friday, Aug. 28th, 5pm to let me know you will be attending the course. Failure to communicate attendance will result in Administrative drop from the course.

Students are responsible for assignments according to the COURSE CALENDAR. I will post announcements in Canvas which will also be sent to your university email throughout the course. It is your responsibility to be aware of the announcements.

Late Work Policy

Why This Matters:

Deadlines help keep our learning on track, ensure fairness for everyone, and prepare you for professional expectations outside of class. Submitting work on time also allows me to give you feedback when it's most useful for your growth in the course.

- **On-Time Requirement:** Assignments must be submitted by the due date and time listed in the course schedule or instructions. **Work not submitted by the deadline will receive a grade of zero (0)** unless an extension is approved **before** the deadline or a documented emergency occurs.
- **Extensions & Emergencies:** Life happens! If you experience an illness, family emergency, or other unexpected event that interferes with your ability to meet a deadline, please contact me as soon as possible. Extensions may be granted when circumstances are **documented** and the request is made in advance whenever possible.
- **Technology Issues:** Technical difficulties are not automatically considered emergencies. Please plan ahead, and submit early. If a true technical emergency occurs, notify me right away so we can determine next steps.
- **Final Week & End-of-Term Work:** Because grades must be finalized promptly, no late work will be accepted after the course end date unless you have an approved **Incomplete** on file.
- **Communication & Professionalism:** Timely communication is key. Students who reach out before a deadline to explain their situation are more likely to receive flexibility than those who wait until after the due date.

Communication Policy

Clear and timely communication helps us build a supportive learning environment and ensures questions, concerns, and feedback are addressed promptly. This policy outlines the best ways to reach me and what you can expect in return.

Preferred Communication Channels

- **Email:** Please use your official university email account when contacting me.
- **Canvas Messages:** Course-related messages sent through the Canvas are also acceptable.
- **Office Hours:** Posted in the syllabus and available by appointment for in-depth questions or concerns.

Professional Business Etiquette

- Include a **clear subject line** with your **course name/number and topic**. Example: *PSYC 2316 – Question about Assignment 2*.
- Begin messages with a polite greeting (e.g., “Dear Professor Smith” or “Hello Dr. Smith”) and sign your name.
- Use respectful, professional language. Be concise and specific about your request or question.

Response Time

- I will respond to emails and LMS messages **within 24–48 hours** during the work week (Monday–Friday).
- Messages sent after **5:00 PM** or on weekends/holidays will be addressed the next business day.
- For urgent matters, clearly mark your subject line as **“URGENT – [Topic]”** so it can be prioritized.

University Policies

For University policies on Academic Integrity, A&M-Texarkana Email Address, and the Drop Policy, please refer to the [Syllabus Policies](#).



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Information Technology (IT) Support

For questions on password reset, login issues, and application installation, please refer to IT Helpdesk or Submit a [TeamDynamix](#) ticket.

Learning Management System (Canvas) Support

This course utilizes Canvas, the university's Learning Management System (LMS), for all course materials, announcements, assignments, and communication. You can access Canvas through the university's website or by navigating to [link to university's Canvas portal] using your student credentials. For questions on *all web-enhanced and online courses*, please refer to [Technology Innovation and Digital Education \(TIDE\)](#).

Disability Accommodations

The Americans with Disabilities Act (ADA) is a federal non-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this law requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring accommodations, please contact the Office of Student Life in UC room 125, or call (903) 223-1351. For additional information visit [Disability Services](#).

College of Business, Engineering, and Technology (CBET) Policy

(see attached Student Personal Responsibility Policy addendum below)



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Student Personal Responsibility Policy

Introduction

Members of the advisory boards for the College of Business, Engineering, and Technology (CBET) and the Division of Business have observed several recurring challenges among recent college graduates, including alumni of Texas A&M University-Texarkana (TAMUT). These concerns center primarily on a perceived lack of professional maturity and workplace readiness. Such feedback is not limited to our region; business leaders nationwide report similar issues based on employer surveys.

The following performance gaps have been consistently identified:

- Lack of motivation, initiative, or strong work ethic (cited by approximately 33–65% of employers across multiple surveys, including 65% noting a lack of strong work ethic and 50% citing insufficient motivation/initiative) — Intelligent.com surveys (2024) and resume.org (2025).
- Poor professionalism (e.g., inappropriate attire, lack of business etiquette, or difficulty adapting to company culture; cited by ~39–46%) — Intelligent.com and resume.org surveys (2024–2025).
- Excessive phone use or distraction during work (cited by ~39%) — resume.org survey of hiring managers (2025).
- Poor time management and punctuality (e.g., frequent tardiness or trouble meeting workload demands; noted by ~38% or more) — resume.org and related hiring manager surveys (2025).
- Entitled attitude or unrealistic expectations (e.g., high salary demands without corresponding experience; ~29–61%, including perceptions of being “entitled and easily offended”) — Intelligent.com (2024–2025) and resume.org surveys.
- Weak communication skills in practice (e.g., difficulties with verbal communication or handling feedback; ~39% or more) — Intelligent.com surveys (2024).
- Inability to handle real-world responsibilities or adapt quickly (e.g., requiring excessive training or micromanagement; ~57% viewed as unprepared for the workforce) — Intelligent.com and resume.org surveys (2024–2025).
- Difficulty receiving feedback or being easily offended (~25–61%) — Intelligent.com and resume.org surveys (2024–2025).
- Indifference or low resilience when facing challenges (~37%) — resume.org survey (2025).

To help address these gaps and better prepare our graduates for successful careers, the Division of Business has developed this **Student Responsibility Policy**. The policy clearly outlines the professional expectations we hold for our business students. Faculty are expected to implement and reinforce this policy in their courses as a shared divisional standard. By doing so, instructors can establish consistent policies and procedures that promote accountability, while students learn to meet the maturity and professionalism demanded in today’s workplace.

Policy

Purpose This policy equips students to overcome the most frequently cited employer concerns about recent graduates related to professionalism and maturity. By committing to these standards, students will develop the skills, habits, and mindset needed to succeed in demanding workplaces. Our goal is for every graduate to emerge as a responsible, self-directed professional who takes ownership of their growth, works independently, and thrives without constant supervision.



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Students are expected to abide by the following standards of personal responsibility:

1. Professionalism and Communication

- a. Present yourself with professional appearance, language, demeanor, and etiquette in all academic and campus settings, including emails, meetings, group work, and interactions with faculty and peers.
- b. Communicate clearly, concisely, and respectfully in both writing and speech; adapt your style appropriately to the audience and context.
- c. Practice common courtesies in all interactions.
- d. Eliminate non-essential personal phone use during class, meetings, or collaborative work to demonstrate focus and respect for others.

2. Initiative and Self-Motivation

- a. Identify tasks, problems, or learning gaps and address them proactively without waiting for detailed instructions or repeated reminders.
- b. Seek resources, ask clarifying questions when needed, then act independently rather than expecting ongoing guidance.
- c. Drive your own academic and professional development by actively pursuing internships, projects, skill-building opportunities, and other experiences.
- d. Do not wait until the last minute to begin assignments, as this often leads to poor-quality work or late submissions; instead, plan ahead with built-in buffers to anticipate potential delays.

3. Self-Discipline and Time Management

- a. Manage your schedule effectively: keep track of due dates without constant reminders, prioritize tasks, and meet deadlines consistently.
- b. Establish effective study practices and maintain consistent effort even when unsupervised.
- c. Treat academic work as a professional obligation: arrive prepared and on time, complete assignments thoroughly, and demonstrate reliability in all responsibilities.
- d. Exercise strong self-discipline by avoiding procrastination and managing workload demands independently.

4. Emotional Maturity and Emotional Intelligence

- a. Recognize and regulate your emotions constructively, especially under stress, criticism, or challenging group dynamics.
- b. Receive constructive feedback openly, reflect on it without defensiveness, and apply it immediately to improve performance.
- c. Demonstrate empathy, self-awareness, and strong relationship skills by collaborating effectively, resolving conflicts calmly, and supporting teammates without requiring faculty intervention.
- d. Build resilience by viewing setbacks and challenges as opportunities for growth rather than personal affronts, maintaining an indifferent or defeatist attitude is unacceptable.



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5. Sense of Responsibility and Self-Correction

- a. Own your mistakes, learning gaps, or performance shortfalls and correct them independently without shifting blame or expecting others to fix them.
- b. Regularly self-assess your progress against course, career, and personal goals; adjust behaviors proactively rather than waiting for external evaluation.
- c. If you receive a low grade on a submission, review the original instructions and your work first—do not immediately ask how to improve when the expectations were clearly stated and not followed.
- d. Refuse to be “babied” — reject the mindset that every instruction must be spoon-fed and instead rise to the level of independent problem-solving expected in the workplace.

6. Ethical Behavior, Honesty, and Integrity

- a. Uphold complete academic and personal honesty: submit original work, cite sources properly, and represent your efforts truthfully.
- b. Maintain integrity in all interactions—keep commitments, admit limitations early, and follow through without excuses.
- c. Model ethical leadership by holding yourself to the same high standards you expect from future colleagues and employers.