



## ACC 215 OAC1 Ethics in Accounting Fall 2022

### Course Information

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#### ACC 215 OAC1

**Pre and Co-requisites:** / State prerequisite - Take ACC-121

**Credits:** 3.00

**Contact Hours:** 3.00

**CEU's:** 0.00

**Census Date:** Oct 18, 2022

**Course Description:** This course introduces students to professional codes of conduct and ethics adopted by professional associations and state licensing boards for accountants, auditors, and fraud examiners. Topics include research and discussion of selected historical and contemporary ethical cases and issues as they relate to accounting and business. Upon completion, students should be able to apply codes, interpret facts and circumstances, as they relate to accounting firms and business activities.

**Modality:** Internet asynchronous

**Last Day to Add:** Oct 17, 2022 **Last Day to Drop:** Oct 18, 2022

**Last Day for Student Initiated Withdrawal:** 70% point for the course. Consult with your instructor or the registrar for the exact date.

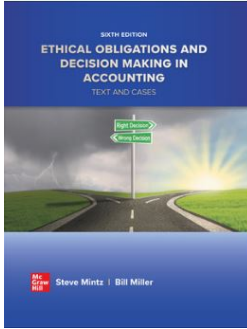
**Meeting Times:** ONLINE, Asynchronous

### Required Texts and Materials

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You can access required texts and materials through the left hand column of your course where you see Textbook/Materials listed. Students must click on Textbook/Materials through this course in Canvas to access their materials the first time. Any additional resources required will be listed below.

Ethical Obligations & Decision Making In Acct (w/Connect Access)



**ISBN:** 9781265950668

**Authors:** Steven Mintz

**Publisher:** McGraw Hill

**Edition:** 6th

**Bibliu Link:**

[After clicking on Textbook/Materials through Canvas you can also access your materials directly here](#)

## Instructor Information

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Dr. Daniela Lemenny

**Title:** MSEE, MBA, PhD

**Phone:** 704-290-5265

**Email:** dlemenny@spcc.edu

Hello and welcome to the class!

You can probably tell by my name that I am not from around here. And you are correct. I am born and raised in Transylvania. Wow!!! How cool is that?! But so that you know, there are no vampires or werewolves in Transylvania!

Now, let's get to more important stuff. My education includes an earned Master degree in Electronics Engineering, an MBA from the University of Phoenix, and a Ph.D from Northcentral University.

I have worked for Fortune 100 companies including AT&T/Lucent, Siemens, Cummins, and Husqvarna. Many-many years ago, I started my career as a test technician, like many of you are doing now. In 1 year I moved up to engineering. From there, I worked my way up to be a Senior Test Engineer. I also held a few Management positions with various other companies before I changed my career to teaching.

About 15 years ago I discovered my passion for teaching and learning. At the right opportunity, I changed my career and start teaching for big universities, some of which you may already know, such as ECPI University and Strayer University, where I held positions both as a faculty and a Department Chair. When not teaching, I love to travel. I visited countries such as Netherland, Germany, Austria, Hungary, Macedonia, Poland, Spain, and Canada. I also like DIY projects around the house, anything from painting to landscaping.

Here, at SPCC, I serve as a Faculty and Program Lead for the Accounting and Finance program. I strive to create an inclusive learning environment where each student may learn, understand,

and apply their knowledge to solve real-world problems.

As your instructor, my goal is to help you succeed. I walked in your shoes many years ago. I know what it takes and the sacrifices to be made to earn a degree and have a successful career.

Please follow my instructions so that you can keep the pace with the class and learn the best. You will need to roll up your sleeves and do the work required of you. Success is the result of hard work, learning from failures, being loyal and persistent. You cannot be successful just by wanting something and dreaming about it, but by waking up every morning and make it happen!

Benjamin Franklin once said: "Tell me and I forget. Teach me and I remember. Involve me and I learn."

So let's get involved with learning!

Expect a response to your calls and emails within 24 hours of receipt. Response time might be longer over the weekends.

## **Course Learning Outcomes**

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**This course is intended to equip you with skills and knowledge about this subject. Upon completion of this course, you should be able to:**

- 1. Identify the changes that the ethics trend have brought to the expectations framework of accounting.
- 2. Explain the issues, principles and practices involved in these new expectations.
- 3. Describe practical defensible ethical decisions.
- 4. Identify the roles of directors, executives, and professional accountants play in the emerging framework for ethical governance and accountability.
- 5. Explore how directors, executives, and accountants should approach specific decisions and the ethical management of key aspects of a corporations' activities.

## **Core Skills Outcomes**

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**Sometimes referred to as employability or soft skills, Core Skill outcomes are skills that competent and valuable employees in any field or industry should demonstrate. The five Core Skills are:**

- Critical Thinking: The learner will identify, interpret, analyze, or synthesize problems before developing and implementing solutions in a manner effective and appropriate for the intended audience.
- Information Literacy: The learner will locate, identify, evaluate, use, and disseminate information ethically and effectively.
- Intercultural Competence: The learner will demonstrate cultural awareness and objectivity through critical reflection.
- Oral Communication: The learner will exchange ideas and information with others using the spoken word in a manner effective and appropriate for the intended audience.
- Written Communication: The learner will exchange ideas and information with using text in a manner effective and appropriate for the intended audience.
- No Core Skill Outcomes apply for this course.

## Program Learning Outcomes

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**What kind of skills and knowledge should graduates demonstrate after completing this academic program? Below are program learning outcomes and assignments aligned within this course.**

- PLO #1.3. The learner will be able to describe the theory of accounting, its ethical and professional standards, and their impact on business and individuals.  
**Assessment Method**  
 Case Study: North Face, Inc.

## Course Schedule

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| Due Date | Assignment                          | Assignment Type | Points |
|----------|-------------------------------------|-----------------|--------|
| 10/19    | <a href="#">Ch 1: SB</a>            | Assignment      | 100    |
| 10/19    | <a href="#">Writing Assignments</a> | Assignment      | 100    |
| 10/19    | <a href="#">Navigating Connect</a>  | Assignment      | 100    |

| <b>Due Date</b> | <b>Assignment</b>              | <b>Assignment Type</b> | <b>Points</b> |
|-----------------|--------------------------------|------------------------|---------------|
| 10/19           | <a href="#">Ch 1: Quiz</a>     | Assignment             | 100           |
| 10/19           | <a href="#">SB Reading</a>     | Assignment             | 100           |
| 10/19           | <a href="#">Ch 1: Homework</a> | Assignment             | 100           |
| 10/26           | <a href="#">Ch 2: Homework</a> | Assignment             | 100           |
| 10/26           | <a href="#">Ch 2: SB</a>       | Assignment             | 100           |
| 10/26           | <a href="#">Ch 2: Quiz</a>     | Assignment             | 100           |
| 11/2            | <a href="#">Ch 3: SB</a>       | Assignment             | 100           |
| 11/2            | <a href="#">Ch 3: Homework</a> | Assignment             | 100           |
| 11/2            | <a href="#">Ch 3: Quiz</a>     | Assignment             | 100           |
| 11/9            | <a href="#">Ch 4: Homework</a> | Assignment             | 100           |
| 11/9            | <a href="#">Ch 4: SB</a>       | Assignment             | 100           |
| 11/9            | <a href="#">Ch 4: Quiz</a>     | Assignment             | 100           |
| 11/16           | <a href="#">Ch 5: SB</a>       | Assignment             | 100           |
| 11/16           | <a href="#">Ch 5: Homework</a> | Assignment             | 100           |
| 11/16           | <a href="#">Ch 5: Quiz</a>     | Assignment             | 100           |
| 11/30           | <a href="#">Ch 6: SB</a>       | Assignment             | 100           |
| 11/30           | <a href="#">Ch 6: Homework</a> | Assignment             | 100           |
| 11/30           | <a href="#">Ch 6: Quiz</a>     | Assignment             | 100           |
| 12/7            | <a href="#">Ch 7: Homework</a> | Assignment             | 100           |
| 12/7            | <a href="#">Ch 7: Quiz</a>     | Assignment             | 100           |
| 12/7            | <a href="#">Ch 7: SB</a>       | Assignment             | 100           |
| 12/14           | <a href="#">Ch 8: Quiz</a>     | Assignment             | 100           |

| <b>Due Date</b> | <b>Assignment</b>   | <b>Assignment Type</b> | <b>Points</b> |
|-----------------|---|------------------------|---------------|
| 12/14           | <a href="#">Ch 8: SB</a>  | Assignment             | 100           |
| 12/14           | <a href="#">Ch 8: Homework</a>  | Assignment             | 100           |
| 12/14           | <a href="#">CASE STUDY (to be submitted in MOODLE and in TaskStream).</a> | Assignment             | 100           |

## Methods of Evaluation (%)

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| <b>Assignment</b> | <b>Percent of Final Grade</b> |
|-------------------|-------------------------------|
| SB Reading        | 20%                           |
| Homework          | 40%                           |
| Quiz              | 25%                           |
| Case Study        | 15%                           |
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## Grading Scale

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| <b>Letter Grade</b> | <b>Percentage</b> |
|---------------------|-------------------|
| <b>A</b>            | 90-100            |
| <b>B</b>            | 80-89             |
| <b>C</b>            | 70-79             |
| <b>D</b>            | 60-69             |
| <b>F</b>            | Below 60          |

## Academic Integrity

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It is important that we, as a community, hold each other to high standards, including policies regarding academic integrity. To that end, I reserve the right to check for academic integrity

violations at any time.

An academic integrity violation includes but is not limited to the following: cheating, plagiarism, fabrication/falsification, and complicity in academic dishonesty. It is your responsibility to learn more about how to avoid academic integrity violations by referring to the current SPCC Student Handbook, enrolling in one of SPCC's Study Skills classes, or contacting library staff for help.

If upon investigation your instructor determines that you committed an academic integrity violation, you will be held accountable as stated below:

1. The instructor, after consulting with his/her supervisor, will notify the student in writing of the details of the academic integrity violation, which may include a formal warning, a reduced grade on an assignment, or a reduced grade in the course.
2. The instructor will send the student's name along with detailed evidence and documentation of the violation to his/her supervisor, Dean, and the Assistant to the Vice President of Student and Academic Affairs to be added to the student's permanent academic record.
3. The Assistant to the Vice President of Academic and Student Affairs will notify the appropriate Dean if there are previous documented offenses in the student's file. The Dean will determine the disciplinary action for the violation. Sanctions range from the minimum of a reprimand to a maximum of suspension depending on the severity and number of violations. Refer to the [SPCC catalog](#) (opens in new tab, direct link: <https://spcc.edu/student-resources/catalog-schedule/>) or the current [SPCC Student Handbook](#) (opens in new window, direct link: <http://www.spcc.edu/student-rights-and-responsibilities/>) for the complete Academic Integrity Policy and disciplinary sanctions.

All work for this course must be original to this course. In rare instances, instructors may allow students to reuse research or portions of assignments from other classes, past or present, if it fits within the learning outcomes and objectives of a course assignment. To reuse material, students must receive approval from both instructors before submission occurs to avoid a self-plagiarism charge. If you have any questions about academic integrity, please do not hesitate to ask.

## Attendance

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South Piedmont is an attendance taking college. The College does not differentiate between "excused" and "unexcused" absences in calculating course attendance.

Regular attendance and participation are essential to student learning and successful completion of a course. South Piedmont Community College recognizes that students are adults with many responsibilities, and occasional absences are unavoidable. However, absences in no way lessen the student's responsibility for meeting the requirements of the course.

## Attendance in Distance Learning Classes (100% Online)

Distance learning courses are taught totally online. Student attendance in online courses is defined as active participation in the online course.

For purposes of this policy, attendance at the College in online courses includes:

1. Submitting an academic assignment
2. Taking or submitting an exam or quiz
3. Completing an interactive tutorial
4. Participating in an online study group assigned by faculty/instructor(s)
5. Participating in online discussion forum/board assigned by faculty/instructor(s)
6. Student-initiated documented contact with the faculty member (email from SPCC issued account, virtual meeting, in-person meeting, conference calls) to ask an academic content-related question(s)

For any situation that results in the student being unable to log into his/her online course, the student is responsible for contacting the instructor.

In this class, if a student fails to maintain attendance for a period equivalent to **two calendar weeks (14 consecutive days) for 10-, 12-, 16-week classes OR one calendar week (7 consecutive days) for classes lasting 8 weeks or less [Instructor – select one based on term length]** for the semester/term, the instructor will withdraw the student from this class by submitting an Instructor-Initiated Withdrawal Form and a grade of “WI” (Withdrawal by Instructor) will be assigned.

## Census Dates

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Entry into a course must occur by the census date (10 percent point for the course). The census date for this course is located on the first page under Course Information. You must be physically present and/or complete a graded assignment by the census date to remain in the course. It's important that you do this as soon as possible or you will be removed from the roster.

## Course Withdrawal

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South Piedmont Community College recognizes that from time to time, it may be necessary for a student to withdraw from a course. You may withdraw from any course and receive a grade of "W" following the Drop/Add period and through the 70% point of the term. You must complete a "Student Withdrawal Form" found in [Student Forms](#) (opens in new tab; direct link: <https://etcentral.spcc.edu/#/form>) on the Student Panel at [www.spcc.edu](http://www.spcc.edu) (opens in a new tab).



Please note: Students who withdraw through the 60% point of the term and who are receiving federal financial aid (Title IV programs) are required to repay funds for which they are not eligible due to withdrawal.

## **Students with Disabilities**

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Students who need accommodations due to disabilities, chronic medical conditions, or pregnancy complications resulting in difficulties with accessing learning opportunities should contact Disability Services at [counselors@spcc.edu](mailto:counselors@spcc.edu) or 704-290-5844 and apply for accommodation. Students can find more information and the application for accommodations on the [Disability Services webpage](#). Instructors have made efforts to ensure online and other information technology learning materials meet accessibility standards for Americans with Disabilities Act (ADA) compliance. If a learning object in a course does not meet these specifications, please contact the instructor.

## **Student Rights and Responsibilities/Code of Conduct**

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Student rights and responsibilities can be found in the [SPCC Student Handbook](#) (opens new browser window; direct link <http://www.spcc.edu/student-rights-and-responsibilities/>) on the SPCC website.

## **Academic Support Center**

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The Academic Support Centers (ASC) serve students by providing convenient access to learning support opportunities that promote academic success. The ASC offers free virtual and in-person supports including course and skills tutoring, as well as a paper review service. To learn more about the ASC and to schedule an appointment, [visit spcc.edu/academic-support-center](http://spcc.edu/academic-support-center), email [asktheasc@spcc.edu](mailto:asktheasc@spcc.edu), or call 704-290-5329.

## **Academic Advising**

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Every curriculum student is assigned a full-time faculty advisor. Faculty advisors are available to students during regularly scheduled office hours as well as by appointment. Students have the responsibility for planning their program of study with the help of their faculty advisor. The Academic Advising Center located at each campus is also a resource to students. Current students may locate their academic advisor in Aviso. To learn more about academic advising, visit [spcc.edu/advising](http://spcc.edu/advising), email [advising@spcc.edu](mailto:advising@spcc.edu), or call 704-290-5213.

## Counseling Services

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Counseling Services provides disability services as well as academic, career, and personal counseling for SPCC students. Counselors can help students with various challenges that might affect their academic progress. Counselors are available to help students address topics such as time management, adjusting to college, student success strategies, testing anxiety, stress management, and referrals to [community resources](#). To connect with an SPCC counselor, please schedule an appointment on [QLess](#) or contact a counselor at [counselors@spcc.edu](mailto:counselors@spcc.edu) or (704) 290-5844.

## Financial Aid

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SPCC has various financial aid resources to help cover the cost of attendance. All students are encouraged to reach out to our Financial Aid team for assistance with tuition, fees, books, other costs associated with attending SPCC. In addition, Financial Aid may be able to assist students with emergency financial needs (i.e. rent, car repair, utility bills) through the SPCC Emergency Assistance Program. Student must meet certain eligibility requirement to qualify. For more information about financial aid assistance please email [finaid@spcc.edu](mailto:finaid@spcc.edu) or call (704) 290 – 5812.

## Library Services and Information Literacy

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The library is a fundamental part of students' learning experience and provides a variety of resources to assist students with information and digital literacy. The libraries offer several online databases, including ProQuest and NC LIVE, that provide access to over 1.6 billion full-text articles, eBooks, streaming videos, digitized newspapers, language learning tools, and more. The libraries also provide laptops and hotspots for on- and off-campus use as well as access to study spaces. Students may reserve single and group study spaces through QLess, the campus reservation system. Library staff provide a wide variety of reference services such as research assistance, instruction on how to navigate databases, and library programming on subjects such as scholarly citations, source selection, evaluation, and integration. To learn more about library services, visit [spcc.edu/libraries](http://spcc.edu/libraries), email [libraries@spcc.edu](mailto:libraries@spcc.edu), or call 704-290-5851.

## Student Evaluation of Instruction

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At the end of each term, students are asked to evaluate their courses and instructors. Please complete an evaluation for each course you are enrolled in; you will be notified via when the survey goes live. Not only does the evaluation allow your voice to be heard, the results are used to improve teaching and learning at the college.