INSTRUCTOR

Name: Dr. Andrew T. Dill  
Position: Assistant Professor, Department of Accounting & Finance  
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Email: atdill@usi.edu  
Office Hours: Tuesday: 1:30 pm to 2:30 pm and 5 pm to 6 pm  
Thursday: 1:30 pm to 2:30 pm  
Or by appointment

COURSE INFORMATION

Credit Hours: 3  
Days: Tuesday and Thursday  
Time: 12:00 pm to 1:15 pm  
Location: BE 3025  
Pre-requisite and/or Co-requisite: ACCT 415, Senior Standing

COURSE DESCRIPTION

Financial statement fraud came clearly into focus as a result of a series of accounting and auditing scandals in the late 1990s and early 2000s. A number of events increased overall awareness of fraud and fraudulent financial reporting. This course will use a case study approach and professional standards and codes of ethics to explore basic ethical frameworks as they pertain to business and accounting scenarios, as well as introduce students to fraud prevention theory and guidelines for practice.

COLLEGE OF BUSINESS SKILL DEVELOPMENT

1. Ethical decision-making skills  
2. Oral communication skills  
3. Written communication skills

COURSE LEARNING OBJECTIVES

This primary goal of this course is to develop ethical decision-making skills. To that end, after completing this course, the student will be able to:

1. Identify and discuss the ethical issues surrounding the accounting professions.  
2. Differentiate and apply various frameworks to resolve ethical issues.  
3. Explain the influence of psychological processes on ethical decision-making.  
4. Explain the influence of professional organizations on ethical decision-making.
5. Explain the influence of sociological and regulatory factors on ethical decision-making.

**RELATED PROGRAM LEARNING GOALS**

1. Recognize Professional Behavior Expectations of Auditors *(LO: 1, 4)*
2. Demonstrate ethical decision-making that is relevant in the profession *(LO: 2, 3, 4, 5)*

**REQUIRED MATERIALS**


**COURSE FORMAT**

This course is divided into four modules. As opposed to a traditional lecture, this class will be conducted as a forum wherein the students will lead the discussions on assigned readings and videos. **As such, participation is required and necessary to perform well in the course.**

Some course materials *(i.e., readings and other items)* related to each module can be accessed online via *Blackboard*. *Blackboard* will also serve as the primary method of communication between the instructor and the students. Please check *Blackboard* frequently *(i.e., daily, Monday through Friday)* for updates and announcements.

**TECHNICAL, SKILL, & KNOWLEDGE REQUIREMENTS**

**Technical Requirements:**

1. **Reliable Computer** *(A dedicated computer with an updated operating system, such as Windows 7 or later, or Mac OS X.)*
2. **High-Speed Internet Connection** *(e.g., DSL or Cable)*
3. **Supported Web Browser** *(FireFox, Safari, Chrome, etc.)*
4. **Microsoft Office** *(i.e., Word)*

**Minimum Required Skills and Knowledge:**

1. **Proficiency with Microsoft Word**
2. **Knowledge of Blackboard** *(It is the student’s responsibility to become familiar with the mechanics of this system. This course may make use of file downloading, document delivery using the digital dropbox feature, and communication via the built-in discussion board system. Extensive *Blackboard* tutorials and help information is available both within the *Blackboard* program and on the [USI Distance Education Website](#).*
GRADING & METHODS OF EVALUATION

**Grading:** Grades will be distributed **STRICTLY** based on the following scale. There are no extra credit assignments for the course. Furthermore, no grades will be “rounded;” exact percentages will be used based on the point equivalents as listed below:

<table>
<thead>
<tr>
<th>Grade</th>
<th>A</th>
<th>B+</th>
<th>B</th>
<th>C+</th>
<th>C</th>
<th>D+</th>
<th>D</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Points</td>
<td>600 -</td>
<td>539 -</td>
<td>521 -</td>
<td>479 -</td>
<td>461 -</td>
<td>419 -</td>
<td>401 -</td>
<td>&lt; 360</td>
</tr>
<tr>
<td></td>
<td>540</td>
<td>522</td>
<td>480</td>
<td>462</td>
<td>420</td>
<td>402</td>
<td>360</td>
<td></td>
</tr>
</tbody>
</table>

**Evaluation Items:** Your performance on the following items will determine your total points for the course:

<table>
<thead>
<tr>
<th>Items</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class Discussion (10 total, 20 points each)</td>
<td>200</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Case Studies (2 total, 50 points each)</td>
<td>100</td>
</tr>
<tr>
<td>Response Assignments (10 total, 10 points each)</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>600</strong></td>
</tr>
</tbody>
</table>

**Class Discussion:** As mentioned above, this class will be conducted as a forum wherein the students will lead the discussions on assigned readings and videos. **As such, participation is required and necessary to perform well in the course.**

Class Discussion points are calculated using class attendance, completion of readings and videos, quantity and quality of class discussions, and collegiality. Discussions must be related to class topics. After each topic, your participation will be evaluated and assigned a score of up to 20 points. As there are 11 planned topics, your 10 best scores will be used to calculate your total Class Discussion points.

Attendance is very important. If you do not attend, then you cannot receive any credit. However, attendance does not fulfill class discussion expectations.

**Exams:** There will be a midterm and a final exam, both of which will be take-home. More information regarding the content, requirements, and evaluative criteria (e.g., rubrics) for those exams will be provided closer to their release dates. Exams are expected to be submitted before the given deadline, and you will lose 20% of the possible points for each 8 hours your submission is late or any part thereof. The exams will be submitted via *Blackboard.*

**Case Studies:** There will be two take-home case studies assigned throughout the semester. In both cases, you will be required to apply an ethical framework and prepare a written solution to an ethical dilemma. More information regarding the content, requirements, and evaluative
criteria (e.g., rubrics) for those case studies will be provided closer to their release dates. Your solutions are expected to be submitted before the given deadline, and you will lose 20% of the possible points for each 8 hours your submission is late or any part thereof. The case studies will be submitted via Blackboard.

Response Assignments: You will be required to submit three responses to the assigned materials related to a particular topic prior to the first class meeting addressing that topic. These responses may consist of:

1. Questions regarding arguments, ideas, and so forth
2. Criticisms of arguments, ideas, and so forth
3. Elaboration of arguments, ideas, and so forth (e.g., discussion the implications of an argument)
4. Statements, arguments, and ideas that you though profound, and why

There is no need to address all of the assigned items related to a topic (you can focus on only one if you prefer). Each response assignment will be worth 10 points and will be submitted via the discussion forum on Blackboard. As there are 11 planned topics, you can miss one response and still receive the full 100 points.

COURSE POLICIES

Academic Integrity: Academic dishonesty will not be tolerated in any form and will result in a grade of “0” for the examination or assignment and, potentially, a failing grade in the course. The instructor may also pursue the option of starting proceedings to have a student expelled from the University for Academic Dishonesty. For more information, please visit Academic Integrity Policies and Procedures.

Email and Discussion Boards: Questions or issues of a personal nature should be communicated through email. Email is not answered on a 24/7 timeframe; rather, it is answered during standard business hours only. Furthermore, it is answered in the order it is received. You should expect a response to your email within 24 hours unless it is sent on a Friday or during the weekend. Please do not wait to the last minute to make requests or ask questions via email, as they may not be answered according to your time constraints. Email messages not composed in a professional manner (proper grammar, mechanics, formatting, and professionalism) will be deleted without response. Please allow 48 hours for a response to any inquiries posted on the Discussion Board.

Personal Communication: All class communication and interactions with other students and the professor should follow common social standards for respect and courtesy. Learn about the Core Rules of Netiquette. Please note that discussions of ethics often include topics that are sensitive and thus, divisive (e.g., political and religious views). As such, this course demands an open, inquisitive mind and a tolerant nature. No intolerance is allowed!
Syllabus Revisions: Due to uncontrollable and unforeseen circumstances, the instructor reserves the right to make changes to the syllabus, schedule, assignments, or other aspects of the course, with advanced notice to the students.

STUDENT RESOURCES

Technical Support Services

- **Help Desk:** Since your professors are not trained as technology experts, they will not be able to assist you with your technical needs. Please contact the Help Desk at (812) 465-1080 or send an email to: it@usi.edu for technical support. To learn more about the USI helpdesk, please visit: [USI IT Help Desk](#).

- **Blackboard Support:** If you would like to speak to a support technician, you can call (812) 465-1080 during normal USI business hours (8am-4:30pm, Monday-Friday). Click on the following link for more: [FAQ about Blackboard](#).

- **VoiceThread Support:** For issues involving VoiceThread, please contact Online Learning at (812) 228-5124 or send an email to: online.support@usi.edu. The following link will direct you to tutorials on how to use VoiceThread: [https://voicethread.com/howto/](https://voicethread.com/howto/).

- **Web Meeting Support (e.g. Zoom, Blackboard Collaborate, etc.):**
  For issues involving web meeting setup/host/participation, please contact Online Learning at (812) 228-5124 or send an email to online.support@usi.edu.

- **Privacy Policies & Accessibility Statements:** For detailed information about the privacy policies and accessibility statements of the course technologies, please visit: [USI Online Learning Support Services](#).

Academic Support Services

- **Academic Skills:** This office offers tutoring services and assistance developing skills you will need to succeed in your academic life. To contact them, please call 812/464-1743 or go to [http://www.usi.edu/university-division/academic-skills/](http://www.usi.edu/university-division/academic-skills/).

- **How to Cite Sources:** If you need assistance citing resources or learning a new formatting style, please go to: [http://usi.libguides.com/citingsources](http://usi.libguides.com/citingsources)

- **Research Assistance:** The Rice Library has reference librarians available to help you with you with your research project. To contact them please go to: [https://www.usi.edu/library/contact-us/](https://www.usi.edu/library/contact-us/).
• **David L. Rice Library:** To learn more about the services and resources the library has available for you, please go to: [http://www.usi.edu/library/services-for-students](http://www.usi.edu/library/services-for-students).

• **Exam Proctoring:** The Online Learning office offers various exam proctoring services for online students. For more information, call (812) 228-5124 or visit: [http://usi.edu/onlinelearning/students/examproctoring/](http://usi.edu/onlinelearning/students/examproctoring/).

**Additional Student Resources**

• **University Health Center:** The University Health Center is a full-service clinic offering medical services and health-related information to students, faculty, and staff. It located in the lower level of the Health Professions Center and is open Monday through Friday, 8 am to 4:30 pm. Click on this link to learn more about the Health Services offered at USI, or to make an appointment, please call (812) 465-1250.

• **The Counseling Center:** The center is open every Monday through Friday from 8:00 am to 4:30 pm. You’ll find the Counseling Center in the Orr Center, Room 1051; their phone number is (812) 464-1867. [http://www.usi.edu/counselingcenter/](http://www.usi.edu/counselingcenter/)

• **USI Disability Resources (DR):** DR coordinates services and academic accommodations for USI students with disabilities to ensure equal access to facilities, programs, services and resources of the university. The office is located in the Science Center, room 2206 and open from 8 - 4:30 Monday - Friday; phone (812) 464-1961. You may also text (812) 470-8266 (HI/deaf /CD only). For more information, go to: [http://www.usi.edu/university-division/disabilities/](http://www.usi.edu/university-division/disabilities/).

• **Financial Aid Office:** Information about current or future financial aid (including the implications of withdrawal from courses) can be obtained from the University Financial Aid Office. The office open is every Monday through Friday from 8:00 am to 4:30 pm; phone (812) 464-1767, or email them at: finaid@usi.edu.

• **USI Religious Life:** This service offers religious guidance and worship opportunities for students. The office is in the Residence Life Service Center, at the corner of O’Daniel and Clark Lanes (8115A Wright Bldg. (O'Daniel Apt. Complex)). For more information, please call (812) 464-1871 or go to: [https://www.usi.edu/religiouslife/](https://www.usi.edu/religiouslife/).

• **Career Services and Internships:** This office provides a full range of career development services, internship and job search strategy, workshops, career fairs, resume assistance and mock interviews, in addition to other services. To contact them via phone by calling (812) 464-1865 or via email at: career@usi.edu.
• **Dean of Students:** Visit the [USI Dean of Students website](https://www.usi.edu/deanofstudents) to access resources and information about programs, policies, procedures, and important offices on campus. To contact this office, please call (812) 464-1862 or email: deanofstudents@usi.edu.

• **Registrar’s Office:** Contact this office for information about the academic calendar, changing your schedule of classes, registering for classes in a subsequent semester, university grading policies, requests for transcripts, and more. You can reach them by phone at (812) 464-1762 or toll-free at (800) 467-1965 or go to: [http://www.usi.edu/registrar/](http://www.usi.edu/registrar/).

• **Student Handbook:** Please refer to student handbook at: [https://www.usi.edu/deanofstudents/code](https://www.usi.edu/deanofstudents/code) for detailed information regarding advising, registration, financial aid, student and campus life, counseling, career services, list of student organizations, and so on.

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**UNIVERSITY STATEMENTS**

**Civility Statement:** The University of Southern Indiana embraces and celebrates the many differences that exist among the members of a dynamic, intellectual, and inclusive community, and strives to maintain an environment that respects differences and provides a sense of belonging and inclusion for everyone. Any form of discrimination or harassment, including sexual harassment and sexual misconduct, will not be tolerated. All members of the University community are expected to conduct themselves in a manner that does not infringe upon the rights of others, and should be aware that the University is prepared to take prompt action to prevent and correct such inappropriate behavior and to remedy its effects. For more information, please visit: [http://www.usi.edu/policies/handbook/civil-rights-sexual-misconduct](http://www.usi.edu/policies/handbook/civil-rights-sexual-misconduct).

**Diversity Issues:** The classroom should be considered a safe space for all students. The pursuit of an intellectually open setting for class discussions is one of the goals of the course. Students should feel free to articulate respectfully different perceptions of the social world; however, belittling, abusive, and discriminatory language will not be tolerated under any circumstances. For more information about diversity resources at USI, please visit [http://www.usi.edu/diversityresources/](http://www.usi.edu/diversityresources/).

**Disability Accommodations:** If you have a disability for which you may require academic accommodations for this class, please register with Disability Resources (DR) as soon as possible. Students who have an accommodation letter from DR are encouraged to meet privately with course faculty to discuss the provisions of those accommodations as early in the semester as possible. To qualify for accommodation assistance, students must first register to use the disability resources in DR, Science Center Rm. 2206, 812-464-1961, [http://www.usi.edu/disabilities](http://www.usi.edu/disabilities). To help ensure that accommodations will be available when needed, students are encouraged to meet with course faculty at least 7 days prior to the actual need for the accommodation. However, if you will be in an internship, field, clinical, student teaching, or other off-campus setting this semester please note that approved academic
accommodations may not apply. Please contact Disability Resources as soon as possible to discuss accommodations needed for access while in this setting.

**Title IX Statement:** USI does not tolerate acts of sexual misconduct, including sexual harassment and all forms of sexual violence. If you have experienced sexual misconduct, or know someone who has, the University can help. It is important to know that federal regulations and University policy require faculty to promptly report incidences of potential sexual misconduct known to them to the Title IX Coordinator to ensure that appropriate measures are taken and resources are made available. The University will work with you to protect your privacy by sharing information with only those who need to know to ensure we can respond and assist. If you are seeking help and would like to speak to someone confidentially, you can make an appointment with a counselor in the University Counseling Center. Find more information about sexual violence, including campus and community resources at [www.usi.edu/stopsexualassault](http://www.usi.edu/stopsexualassault).

**Class Withdrawal & Incomplete Policy:** It is the student’s responsibility to officially drop/withdraw from any courses before the deadline. The university does not withdraw students from any classes. Please refer to the USI Academic Calendar ([https://www.usi.edu/registrar/academic-calendar](https://www.usi.edu/registrar/academic-calendar)) for specific dates. For more information, please visit [http://www.usi.edu/registrar](http://www.usi.edu/registrar).

Under special circumstances, students may petition for an incomplete grade. However, it is up to the course instructor to decide if an incomplete will be granted. Students receiving an incomplete grade will need to complete all course requirements by the agreed deadline to avoid an “F” grade.