Abilene Approval Chart for Curriculum Changes

A = Approve I = Information Item R = Respond In Writing

Course Number: ACCT 322 (new) or Degree Plan(s):

This course has been offered at the graduate level for many years because the Texas State Board of Public Accountancy (TSBPA) required 150 hours of college credit to become a CPA. The TSBPA recently approved an alternative pathway that requires only 120 hours of college credit. We must offer this course at the undergraduate level to allow students following either pathway to meet the TSBPA requirement for 3 credit hours of ethics. This course will satisfy the 'Professional Development' requirement of the accounting degree (ENG 326 will be deleted from the degree requirements).

	Campus-Level Academic Review[1]	**Dept./School**	**College**	**Dean**	**TEC**	**AUAC/Grad**	**Provost**
	Change to a Course Include signatures from all chairs/program directors for cross-listed courses.[1]						
1.	Title (description unchanged)	A	A	A	I	I	I
2.	Description (not affecting content)	A	A	A	I	I	I
3.	Course term(s)	A	I	A	I	I	I
4.	Content (change of course outcomes)	A	A	A	I	I	A
5.	Number of credit hours	A	A	A	A	A	A
6.	Course number within the hundred	A	A	I	I	I	I
7.	Course number beyond the hundred	A	A	A	A	A	A
8.	Prerequisites	A	A	A	I	I	I
9.	Course restriction (e.g., majors only, junior standing)	A	A	A	A	A	A
10.	Level change (U to G *or* G to U)	A	A	A	A	A	A
11.	Cross list course	A	A	A	A	A	A
12.	Department of record	A	A	A	A	A	A
13.	Open or close a course	A	A	A	A	A	A
	Change to a Degree Plan						
14.	Educational Program — Revise	A	A	A	A	A	A
15.	Educational Program — Adopt/revise admission requirements	A	A	A	A	A	A
16.	GPA — Revise program-required GPA	A	A	A	A	A	A
17.	Minor — Revise	A	A	A	A	A	A

	Full Review	Dept./School	College	Dean	TEC	AUAC/Grad	Provost	Campus Faculty	Senior VPAA	President
	Change to Catalog Information (for Campus)									
18.	General requirements for Bachelor's and Associate Degrees	–	–	–	–	A	A	A	A	I
19.	Policies governing academic probation and suspension	–	–	–	–	A	A	A	A	I
20.	Requirements for graduating with honors	–	–	–	–	A	A	A	A	I
	Change to a Degree Plan									
21.	Educational Program — Add or Discontinue[2 3]	A	A	A	A	A	A	A	A	I
22.	Educational Program — Discontinue (Provost-proposed)	R	–	R	A	A	A	A	A	I
23.	Minor — Add or Discontinue	A	A	A	A	A	A	–	A	I
24.	Minor — Discontinue (Provost-proposed)	R	–	R	A	A	A	–	A	I
25.	Degree — Add or Discontinue	A	A	A	A	A	A	A	A	I
26.	Degree — Discontinue (Provost-proposed)	R	–	R	A	A	A	A	A	I

	Change to General Education Requirements for Undergraduates (System)	Dept./School	College	Dean	AUAC	Provost	UGEC	University Faculty	Senior VPAA	President
27.	Change course outcomes of an included course	A	A	A	A	A	A	–	A	I
28.	Add or drop a required course from the General Education Requirements	A	–	A	–	A	A	A	A	I
29.	Add or drop a course from a menu within the General Education Requirements	A	–	A	–	A	A	–	A	I
30.	Comprehensive revision of General Education Requirements	–	–	–	–	A	A	A	A	I

Notes

[2] Any change to a cross-listed course requires the signature of both department chairs or program directors overseeing the course to ensure that the courses stay in sync. This includes courses taught at other campuses (e.g. BIBL 101 and BIBO 101).

[3] For undergraduate majors, a minimum of 30 hours is required. These programs must have a minimum of 6 elective hours, unless the requirements of external accrediting bodies make it impossible. Master's programs

must include a minimum of 30 hours, and doctoral programs must include a minimum of 30 hours beyond the master's.

[4] When a department/school or dean proposes closing a program, approval routing follows the typical process beginning with the department/school. An administrative proposal by the provost or senior vice president for academic affairs would follow the "provost-proposed" routing on the chart.

Updated 8/1/2023

Department/School(s)

David Perkins 03/27/2026

Chair Signature Date

Chair/Program Director Signature Date

College Academic Council(s)

Arisoa Randrianasolo
Arisoa Randrianasolo (Apr 2, 2026 14:01:19 CDT) 04/02/2026

Chair Signature Date

Chair Signature Date

Dean(s)

Laura Phillips 04/03/2026

Signature Date

Signature Date

Teacher Education Council

Signature Date

Campus Academic Council:
Abilene Undergraduate or Abilene Graduate

Signature Date

Provost

Signature Date

University General Education Council

Signature Date

University Faculty

Abilene Faculty Senate Chair signature Date

Dallas Faculty Council Chair signature Date

Senior Vice President for Academic Affairs

Signature Date

President

Signature Date

Abilene New Course Application

Instructions

- Consult with the Registrar's Office to confirm a course number and ask any questions about effects on related degree plans.
- Complete the New Course Application.
- Create the course syllabus. Refer to the Syllabus Checklist and consult with the Adams Center Instructional Design team with any questions.
- Submit the application and syllabus to the Adams Center Instructional Design team by email to Scott Hamm for review and recommendations.
- Submit the application and syllabus for library review to Associate Dean Mark McCallon.
- Compile the full application and attachments. This includes at a minimum the approval chart, new course application, syllabus, and letters reviewing the syllabus and library support.
- Conduct departmental vote to approve addition of the course.
- Submit to College Academic Council.
- Your college will route the application from this point. The department chair will be notified of necessary meetings with university councils.

The course developer completes this application with all relevant supporting documentation before the new course is reviewed by the department or any academic council.

Syllabus Checklist

NOTE: It is not necessary to submit this checklist with the New Course Application. The checklist is used by the Adams Center in syllabus review. All items below are required unless otherwise marked.

About the Course

- Course number and title
- Credit hours
- Semester and year
- Meeting time and place (if face-to-face)
- Prerequisite/corequisite

About the Instructor(s)

- Name and title or rank
- Office location
- Phone number(s)
- Email address
- Office hours / contact expectations

Mission Statements

- ACU mission statement
- College mission statement
- Departmental mission statement
- Personal mission statement (optional)

Unique Christian Perspective

- Description of how learning and Christian faith are integrated in the course

Course Content

- Catalog description
- Intended audience
- Outline of topics
- Format of course/types of activities
- student should expect in the course

Teaching/Learning Methods and Format of Class Sessions

- Description of the types of activities students should expect in the course

Materials

- Required and optional materials, including textbooks, etc.

Student Learning Outcomes/Measurements

- Specific outcomes stated in measurable terms
- Assignments or instruments that will be used to assess the outcomes

Assessment/Grading Criteria

- Complete and accurate details of factors and elements that will compose the final grade
- Weight or point value of all graded elements
- Grading scale with expectations for letter grades
- Extra credit opportunities (optional)

University Policies

- Special needs policy — ADA
- Academic integrity policy and link
- Title IX policy

Course Policies

Expectations and consequences regarding:

- Attendance (if face-to-face)
- Tardiness (if face-to-face)
- Participation
- Course-specific academic integrity information
- Late assignment/exam policy

Course Calendar

Calendar is not required for New Course Application, but it must be included in all syllabi distributed to students.

- Exam dates
- Assignments
- Due dates and other deadlines
- Schedule of readings and topics
- Statement to reserve right to modify the calendar as necessary

Reference

Schedule Type definitions for Section 1K.

Traditional Lecture	Traditionally formatted course that may include a variety of teaching methods.
Traditional Lab	Usually affiliated with lecture course. Provides application of knowledge and learning experiences related to lecture content.
Traditional Lecture/Lab	Traditionally formatted course that may include a variety of teaching methods, and for which a lab experience is included and graded with the lecture portion of the course. One grade for both.
Experiential Learning	Application of knowledge or a learning experience not typically connected to a lecture course. Examples include theatre workshop, field experience, practicum, internship and active research courses.
Seminar	Course in which a topic is discussed by a teacher and a small group of students. Examples include colloquia and workshops.
Studio	Application of knowledge or a learning experience that combines lecture, active learning and discussion among the teacher and students in a studio environment. Examples include art, design and music.
Thesis	Required course for students working on graduate thesis.
Dissertation	Required course for students working on doctoral dissertation.

Guidance for writing student learning outcomes in Section 3B.

	Student Learning Outcome	**Measurement**
	Instructions: Outcomes should be observable and measurable, and stated in terms of student performance. It can be helpful to complete the sentence **“Students will be able to...”** If the outcomes are primarily cognitive, consider using Bloom’s Taxonomy to evaluate whether the competencies are at an appropriate level for the course. In the rarer instances where affective or psychomotor competencies are used, give careful attention to measurement techniques.	*Instructions:* Detail the instrument that will be used to gather the measurement. Examples might include: written papers, quizzes, tests, verbal presentations, video, audio, portfolio artifacts, demonstrations, performances, etc. This column should indicate **where** you will look for evidence of the type of student work that you expect.
1	Defend dietary goals in light of current research.	Weekly Reading Journal, Research Paper
2	Examine personal values, attitudes and expectations to enhance self-awareness for greater effectiveness as a social work professional.	Field Instructor Evaluation

3	Integrate terminology from literary history into writing.	Research Paper

Abilene New Course Application

You may delete the preceding instructional pages before submitting application.

Course ID (*Subject Code and Number)*	ACCT 322

1. Systems and Catalog Information Complete each item.

A	Course Developer	Clint Buck
B	Course Instructor	Clint Buck
C	Course Title	Ethics and the Accounting Profession
D	Course Abbreviation for Banner if title is more than 30 characters	Ethics and Accounting
E	College	COBA - Business Administration
F	Department or School	ACT - Accounting
G	Number of Credit Hours	3
G1	Number of Lecture Contact Hours	3
G2	Number of Lab Contact Hours	0
H	Is the course for a fixed or variable number of credit hours?	Fixed
I	Is the course repeatable for additional credit?	No
J	Maximum total number of credit hours a student can earn for this course	3
K	Course Schedule Type	Lecture (LEC) See Schedule Type definitions in the Reference section.

L	Number of Faculty Workload Hours	6
M	Grading Mode	Standard
N	Maximum Enrollment	40
O	**Catalog Description** (50 words or less)	An examination of the role of ethics in accounting and business. Alternative systems of ethical reasoning are compared and applied within various decision contexts. The values of integrity, objectivity, and independence are examined as they relate to the accounting profession. Meets requirements of Texas State Board of Public Accountancy.
P	List any prerequisites (course/s, test scores, class standing, major, etc.)	ACCT 311
Q	List any corequisites (these *must* be taken at the same time; note that a single requirement cannot be both a prerequisite *and* a corequisite)	none
R	If the course is cross-listed, specify the subject code and course number of the other course	none
S	Does this course require any additional student course fees?	No
T1	Will the course be offered in **fall** terms?	Yes, every year
T2	Will the course be offered in **spring** terms?	Yes, every year
T3	Will the course be offered in **summer** terms?	No

U	First semester this course will be offered under new Course ID. *May not be earlier than the coming fall semester.*	Fall 2026
V	Is this course required for a program(s)?	Yes If yes, submit a separate completed curriculum proposal to change the program(s).
W	Should the addition of this course be retroactively applied to the degree plan it supports? *This is rare, and rationale should explain compelling extenuating circumstances.*	No
X	Has this course been offered as a Special Topics course? *New courses are not required to be taught as Special Topics courses prior to approval.*	No. It was previously offered as a graduate course (MACC 622).
Y	List any courses in which the content overlaps the proposed course. (Course ID and Name). *Attach a statement from the instructor/dept chair of the existing course justifying the new offering.*	none

2. Curriculum

A. Explain any effects of this course on any degree plans. If the addition of the course alters program requirements, submit a separate Approval Chart for Curriculum Change to update the program*: The graduate course (MACC 622) will no longer be required for the Masters of Accountancy; this course (ACCT 322) will be required of all accounting majors following the new Professional Accountancy track; it will also be a prerequisite/corequisite for all students in the Accelerated Accounting (formerly integrated MACC) program, and the Masters of Accountancy.*

B. Justify the addition of this course to the current curriculum, explaining the gap it meets: *This course has been offered at the graduate level for many years because the Texas State Board of Public Accountancy (TSBPA) required 150 hours of college credit to become a CPA. The TSBPA recently approved an alternative pathway that requires only 120 hours of college credit. We must offer this course at the undergraduate level to allow students following either pathway to meet the TSBPA requirement for 3 credit hours of ethics. This course will satisfy the 'Professional Development' requirement of the accounting degree (ENG 326 will be deleted from the degree requirements).*

3. Course Design

A. Audience and Course Goal

1. Describe the intended audience, including prerequisite skills: *This course is required for all accounting majors intending to sit for the CPA examination.*
2. State the overarching course goal(s) in performance terms: *The goal of the course is to prepare students for the ethical challenges that may arise in their careers, and meet the requirements of the Texas State Board of Public Accountancy to become a CPA.*

B. Student Learning Outcomes and Measurements

	Student Learning Outcome	**Measurement**
1	Students will **identify** and **analyze** ethical issues using multiple ethical frameworks (utilitarianism, deontology, virtue ethics, etc.)	Participation, team and individual work, weekly quizzes.
2	Students will **apply** professional codes of conduct (AICPA, SEC, TSBPA) to accounting scenarios.	Participation, team and individual work, weekly quizzes.
3	Students will **demonstrate** understanding of the core values of integrity, objectivity, and independence in the accounting profession.	Participation, team and individual work, weekly quizzes.

C. **Text and Resources**

Give the full publication information of the textbook/s and other required resources and outside readings.

.

There are two textbooks required for this course:

• Accounting Ethics, 3rd ed. By Ronald F. Duska, Brenda Shay Duska, and Kenneth William Kury; Wiley; 2018. (ISBN13: 9781119118787)

• Justice: What's The Right Thing To Do? by Michael J. Sandel. Farrar, Straus, & Girous; 2010. (ISBN13: 9780374532505)

Additional readings including professional codes of conduct, case studies, and selected articles are available via Canvas.

4. Supporting Documentation

Required of all applications	
1	[Approval Chart for Curriculum Changes]
2	**Syllabus** — **Attach** the syllabus for the course based upon the anticipated first-semester offering.
4	**Library** — Submit new course application and syllabus to the Library dean's office. **Attach** the Library's memo.
Attach if applicable	
5	**Content Overlap** — Include one document for each course you listed in Section 1Y. **Attach** statement from instructor/dept chair of existing course justifying the new offering. N/A
6	**Departmental Resources** — List the resources that support the course and are available only through the department, if applicable. **Attach** the list of the holdings and the location(s). N/A
7	**Resources** — List resources (other than library or departmental resources) that are needed to support this course (computers, lab equipment, other technology, etc.). **Attach** a complete list of all items and indicate possible sources or estimated cost of each. List the sources of any needed funds. N/A
8	**Expenses** — List additional expenses needed to implement this course (full-time or part-time faculty, graduate or lab assistants, student employees, travel, special student costs, room renovation, storage facility, etc.). **Attach** a complete list of all items, the estimated cost of each and the source of the funds. The course has previously been taught once per year at the graduate level. The course will now be taught every semester at the undergraduate level. The current plan is to offer two sections each semester. The accounting department has been relying heavily on adjuncts in recent semesters. We have one new tenure track faculty member starting this coming fall, and have also been approved for a new college faculty position. Once this position is filled, no additional costs are expected.
9	**Justification** — **Attach** any documents to which you refer in Section 2B. See requirements from Texas State Board of Public Accountancy.

ABILENE CHRISTIAN UNIVERSITY LIBRARY

M E M O R A N D U M

DATE: March 27, 2026

TO: Dr. David Perkins

FROM: Mark McCallon, Associate Dean for Library Information Services

RE: New Course Proposal, ACCT 322 – Ethics and the Accounting Profession

The library has examined the course proposal and syllabus and is able to support the proposed course. Please contact your librarian liaison, Mark McCallon (mccallonm@acu.edu), if additional library resources are needed to support the proposed course.

ACCT 322 – Ethics and the Accounting Profession

Fall 2026

About the Course

Course number and title

ACCT 322 Ethics and the Accounting Profession

Credit hours:

3.0

Semester and year:

Fall 2026

Meeting time and place:

Monday, Wednesday, Friday
[Time to be determined]
Mabee Business Building (MBB) room [TBD]

The Mabee Business Building (MBB) is found in area D3 on the ACU campus map.

Prerequisites

ACCT 311 - Intermediate Accounting II with a grade of "C" or better.

Catalog description

An examination and critique of accounting and business as social, ethical, moral, and spiritual activities, rather than merely economic events. Alternative systems of ethical reasoning are compared and applied within various decision contexts. The values of integrity, objectivity, and independence are examined as they relate to the accounting profession.

Intended audience

This course is an undergraduate course intended for upper-level accounting majors seeking to fulfill the ethics requirement for CPA licensure in Texas. This course has been evaluated and approved to meet the criteria established by the Texas State Board of Public Accountancy (TSBPA) for licensure in the state of Texas as a certified public accountant (CPA).

About the Instructor

Instructor

Dr. Clint Buck, CPA
Assistant Professor
Department of Accounting

Office location

179 Mabee Business Building (MBB)

Contact information

Phone: 325.674.2708
Email: clint.buck@acu.edu OR Canvas Inbox

Office hours/Contact expectations:

MWF 2:00 – 3:00, and by appointment.

I respond to emails as quickly as possible but know that for my own personal well-being and sanity, I typically do not check or respond to email after 6:00 pm during the week and check email infrequently over the weekend. Feel free to email me at your convenience but do not be alarmed if you do not receive a response until the next business day.

Mission Statements

ACU Mission

The mission of Abilene Christian University is to educate students for Christian service and leadership throughout the world.

College Mission

COBA's mission is to educate business and technology students for Christian service and leadership throughout the world.

Personal mission statement

"The primary function of commerce is service to mankind. Business has a code of ethics based very largely on divine principles. When this code is followed, commerce can and does advance civilization." Rev. John Francis O'Hara, C.S.C

Business is intended to advance civilization and confidence in the financial information at the heart of commerce – irrespective of scale and scope – is essential. Without this confidence, the system cannot work. Our role as accountants is to honor the trust placed in us by society and provide confidence to the users of financial information that the information is presented as accurately as possible and can be relied upon by financial decision makers. This role is sacred and its importance to the functioning of our ever-more connected global community cannot be overstated.

Unique Christian Perspective

Accounting is both a practice and a profession, and this course focuses on the profession of accountancy (as opposed to the practice of accounting). One of the texts used in this class (Duska 2018) asks an important series of questions that frame our conversation for the semester:

- What is the appropriate behavior for accountants?
- What are accountants supposed to do?
- What are their responsibilities?

These questions extend beyond the context of business and accounting, however. Humans have asked these questions of themselves (substitute 'humans' for 'accountants' in the questions above) for millennia, and they take on additional significance within a faith context. As a Christian institution, ACU has pursued answers to these questions (substitute 'Christians' for 'accountants' in the questions above) since our founding in 1906, and the pursuit continues in this class.

These questions are vital to the examined life invoked by the prophet Jeremiah (e.g., Lamentations 3:40) and later extolled by Socrates and they remain as important today as ever before. In this course we explore foundational frameworks and perspectives on ethical reasoning and decision making and examine the professional accountant's role as financial gatekeeper and creator of reality, and this exploration is informed by our Christian tradition.

In a 2000 speech delivered at NYU's Stern School of Business, legendary investor and money manager John Bogle summarized the vital importance of these two functions – these of gatekeeper and creator of reality – and the reason this class is so important as to make it a required course in this degree plan: "The integrity of financial markets—markets that are active, liquid, and honest, with participants who are fully and fairly informed—is absolutely central to the sound functioning of any system of democratic capitalism worth its salt."

Mr. Bogle's admonition to professional accountants reminds us of our call as people of faith to do the right thing: "for we intend to do what is right not only in the Lord's sight but also in the sight of others." 2 Corinthians 8:21 (NRSV).

Course Content

Catalog Description: An examination and critique of accounting and business as social, ethical, and moral activities, rather than merely economic events. Alternative systems of ethical reasoning are compared and applied within various decisions contexts. The values of integrity, objectivity, and independence are examined as they relate to the accounting profession. Prerequisite: ACCT 311 with a grade of ‘C’ or better.

Intended Audience: Students majoring in accounting with intentions to sit for the CPA exam.

Course topics – A preview of coming attractions

Here is a brief outline of what we will discuss this semester:

1. **Ethics and ethical behavior**
    a. How ethical are you?
    b. How ethical is business?
    c. How common is unethical behavior in business?
    d. Why does unethical behavior in business happen?

2. **The nature of accounting**
    a. Accounting creates reality!
    b. Language is important.

3. **Ethical reasoning: frameworks and perspectives**
    a. Ethical behavior in accounting
    b. Ethical theories and perspectives
    c. Doing the right thing

4. **Ethics and the accounting profession**
    a. Is accounting a profession?
    b. The state of accounting
    c. Accounting codes of conduct and corresponding rules
    d. Ethics within the context of auditing, managerial, and tax.

Class Format

This class meets three times per week (MWF) and is highly interactive, engaging both the professor and the students. Classes typically include presentations, discussions, case analyses, and small group work led by the professor and the students. There are guest speakers throughout the semester who provide real-world perspectives on professional ethics.

Students will complete regular quizzes over assigned readings, engage in case discussions, and work collaboratively in teams to research and present analysis of ethical dilemmas.

To be successful in this course, I encourage you to:

1. Read the textbooks: read before each class. Don't let class time be the first time you see/hear these ideas.
2. Come to class.
3. Ask questions.
4. Participate actively in discussions and activities.

Instructional Materials

Textbooks

There are two textbooks required for this course:

• Accounting Ethics, 3rd ed. By Ronald F. Duska, Brenda Shay Duska, and Kenneth William Kury; Wiley; 2018. (ISBN13: 9781119118787)

• Justice: What's The Right Thing To Do? by Michael J. Sandel. Farrar, Straus, & Girous; 2010. (ISBN13: 9780374532505)

Additional readings including professional codes of conduct, case studies, and selected articles are available via Canvas.

Course Outcomes

This course addresses the following learning goals and objectives:

Learning Goal: Students will demonstrate competency in ethical reasoning and professional conduct

Learning Objective 1: Students will identify and analyze ethical issues using multiple ethical frameworks (utilitarianism, deontology, virtue ethics, etc.)
Measurement: Group presentations; Case discussions; Quizzes

Learning Objective 2: Students will apply professional codes of conduct (AICPA, SEC, TSBPA) to accounting scenarios.
Measurement: Group presentations; Case discussions; Quizzes

Learning Objective 3: Students will demonstrate understanding of the core values of integrity, objectivity, and independence in the accounting profession.
Measurement: All assessments; Case discussions; Quizzes

TSBPA Compliance

This course meets all requirements established by the Texas State Board of Public Accountancy for ethics education, including minimum coverage of:

• Ethical Reasoning (minimum 15% of course content)
• Integrity (minimum 15% of course content)
• Objectivity (minimum 15% of course content)
• Independence (minimum 15% of course content)
• Other Core Values (minimum 15% of course content)
• AICPA, SEC, and TSBPA ethics rules (minimum 15% of course content)
• Ethical theory (minimum 10% of course content)

The course incorporates accounting case studies, accounting moral dilemmas, business case studies, and business moral dilemmas throughout the semester using varied delivery methods including lecture, discussion, case studies, group research and presentations, guest speakers, and readings.

Class Activities and Grading

Grade Distribution

Attendance and class participation	30%
Group presentations	50%
Quizzes	20%
TOTAL	100%

Group Presentations (50%)

You will work in groups of ~3-4 students for three major presentations during the semester. Each presentation includes a brief written component (group submission) and a 15-minute class presentation. These collaborative projects develop your research skills, analytical abilities, and professional presentation competencies.

1. **Group Presentation 1: Business Ethics Dilemma**

   Presentations: Late October
   Written component: 2-3 page outline/summary due day of presentation

   Your group will select a business ethics case (not specific to accounting), identify the ethical issues and stakeholders, apply multiple ethical frameworks, and present your analysis and recommendations to the class. This presentation focuses on applying ethical theory to business contexts.

2. **Group Presentation 2: Accounting Ethics with Professional Standards**

   Presentations: Mid-November
   Written component: 2-3 page outline/summary due day of presentation

   Your group will select an accounting-specific ethics case, identify the ethical issues and stakeholders, apply ethical frameworks AND professional standards (AICPA Code, SEC rules, etc.), and present your analysis and recommendations. This presentation demonstrates your ability to integrate ethical theory with professional conduct rules.

3. **Group Presentation 3: Contemporary Issues in Professional Ethics**
   Presentations: Late November/Early December
   Written component: 2-3 page outline/summary due day of presentation

   Your group will research and present on a current or emerging ethical issue facing the accounting profession (examples: AI and automation, cryptocurrency accounting, ESG reporting, data privacy, climate disclosures). Apply relevant frameworks and professional standards to analyze challenges and propose recommendations for the profession. This presentation demonstrates synthesis of course concepts applied to real-world contemporary issues.

Attendance and Class Participation (30%)

Attendance is a primary example of class participation. Given the MWF format with approximately 41 class meetings, consistent attendance is essential to understanding the material and missing class will significantly affect your grade.

Class participation includes being prepared for class and contributing to the conversation and learning environment through case discussions, small group activities, and in-class exercises. Quality of your engagement is more important than quantity.

We will have guest speakers throughout the semester providing professional perspectives. Your engagement and hospitality during presentations is part of your participation grade.

Quizzes (20%)

There will be eight quizzes throughout the semester, typically administered on Fridays. Each quiz contains ten questions covering recent readings and class discussions. Quizzes take approximately 10-15 minutes.

Your lowest quiz score will be dropped to account for absences or poor performance. No make-up quizzes will be given except in cases of documented emergencies.

Final Grade Calculation

90% - 100%	A
80% - 89%	B
70% - 79%	C
60% - 69%	D
Below 60%	F

University Resources

I care about your class experience. The university also has a number of resources in place to support the ACU community both in this class and in all aspects of university life.

Bias Education and Response Team (BERT)

Reporting Violations / Concerns / Complaints

Incident reports alleging violations of Student Conduct or concerns/complaints can be submitted here. Please use the form to submit information about an incident to Student Life / Office of the Dean of Students.

SOAR (Student Opportunities, Advocacy, and Resources)

SOAR partners with faculty, staff, parents, and students to assist ACU students and connect them to resources available to support their path to success. For more information about SOAR or to make a SOAR recommendation, see SOAR program.

Mental Health Resources

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. Abilene Christian University is committed to supporting students addressing any of these concerns.

You can contact the Medical Care and Counseling Center at counseling@acu.edu, or by calling 325-674-2626. In addition, you can access free confidential counseling services through the Timely Care app by googling 'timely.md acu' or calling (833) 484-6359.

In a crisis situation contact the National Suicide Prevention Hotline open 24/7 by dialing 988, or call the Police at 911.

University and Course Policies

ADA Compliance Policy

Abilene Christian University is dedicated to removing barriers and opening access for students with disabilities in compliance with ADA and Section 504 of the Rehabilitation Act. The ACU website provides more information at https://acu.edu/accessibility-statement/. Please contact me to discuss any approved accommodation that you require for this class.

Title IX Policy

At ACU, we strive to comply with all applicable legal requirements prohibiting, preventing, and responding to sexual misconduct against any member of the ACU community. The full Title IX policy and process can be found at https://acu.edu/human-resources/title-ix-and-sexual-misconduct-information/.

Academic Integrity Policy

Academic integrity is demonstrated by behavior that honors the learning environment, regardless of setting, context, location, or modality. ACU's Academic Integrity Policy can be found at https://acu.edu/office-of-the-provost/academic-policies/.

Attendance

The material covered in this course is cumulative in nature (i.e., each class builds on what is previously covered). As a result, it is imperative that you attend class to keep from falling behind. Attendance is taken consistently to help me learn your name and to keep a record of attendance. Considering the format of this course with approximately 41 class meetings, the instructor may drop you from the class after five (5) absences.

Expectations for attendance and participation are as follows:

1. Preparation: read the assigned material before class.
2. Presence: if you are not present, you cannot learn and, more importantly, cannot add your unique thoughts and insights.
3. Promptness: arriving late is impolite and disruptive, so please make every effort to be in your seat before class begins. If tardiness becomes a habit, the instructor has the discretion to treat accumulated tardiness as an absence.
4. Participation: your learning is best facilitated by regular participation in class; meaningful participation is expected.

Consistent with the expectations described in the Academic Policies section of the Student Handbook, each student is expected to attend and participate in all class meetings. There are occasions when life happens, or other commitments prevent you from attending class. These occasions can be considered excused absences (at the discretion of the professor) that will not affect your grade. It is imperative that you communicate these events with the professor as soon as possible, ideally before class.

Participation

Quality of participation is more important than quantity.

Borrowing from Wofford College's honor code, this class is "committed to the moral and intellectual growth of its students, faculty and staff. Because academic freedom and responsibility demand that members of the community embrace unambiguous principles of good conduct, members of [our] community are expected to be honest, trustworthy, responsible and honorable." As a member of this community (specifically this course), you are expected to always conduct yourself with honor and integrity.

Extra credit and late assignments

Extra credit is not offered in this course, and late work is not accepted unless approved by the professor before the scheduled due date, and it is the student's responsibility to initiate this conversation with the professor.

Technology use

Use of technology in our classroom should be productive and in support of the learning objectives of this course, and you will refrain from using technology in any way that distracts you and/or those around you.

Calendar

Please refer to Canvas for specific assignment due dates; Canvas is the official source for these details. The detailed class schedule is also available on Canvas. I reserve the right to modify the class calendar, including assignment due dates, as needed.

Note class will not be held on the following days:
- Monday, September 7 (Labor Day)
- Friday, October 23 (Fall Break)
- Wednesday & Friday, November 25 & 27 (Thanksgiving Break)

Key semester dates:
- December 4: Last day of classes
- December 7: Dead Day
- December 8-11: Final Exams

March 12, 2026

Dr. David Perkins
Chair, Accounting Dept.
Professor of Accounting
david.perkins@coba.acu.edu
325-674-2018

Re: Ethics and the Accounting Profession (ACCT 322)

Dear Dr. Perkins,

Thank you for submitting Ethics and the Accounting Profession (ACCT 322) to us for review. I have reviewed it based on the ACU Syllabus Guidelines. I found that the syllabus meets all aspects of the checklist.

Please note that this letter is intended as a reference, which will be read by the department chair and/or council members, who may also have questions or comments of their own. If you have any questions, please feel free to let me know.

Please also let me know if we can help in the design and facilitation of this course.

Sincerely,

Amy Boone

Amy Boone
Teaching and Learning Specialist, Adams Center