ACC 450: Ethics and International Accounting
University of North Carolina at Greensboro
Department of Accounting
Joseph M. Bryan School of Business and Economics

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Class time: 3:30-4:45 MW
Class location: 206 Bryan
Office hours: 2:00-3:15 MW; 10:30-12:00 TR
(or by appointment).

Course overview: This course has two knowledge-based, broad objectives. The first is to assist the student in developing intellectually credible ways of understanding the relation between accounting and ethics. The second is to assist the student in acquiring a basic but informed knowledge of the nature of accounting in an international context. The first objective will occupy most of our class time. Enhancing your abilities to write, speak, and work interactively with others is an important objective as well.

Understanding the relation between accounting and ethics requires both (1) adequate understanding of philosophical ethics and (2) the ability to apply the lessons of philosophical ethics to the complex and practical conditions of accounting in action. As such, this course combines philosophical ethics with its application to accounting activities. For those who would like to strengthen their understanding of ethics in general, there are numerous excellent introductory sources. I would suggest that, with limited time, you focus on the following website: http://plato.stanford.edu Do not use Wikipedia for anything. It is loaded with error.

This course carries a WI (writing-intensive marker); as such, you will write extensively. Your grade on written assignments will be influenced by all of those factors that give rise to good writing – literacy, grammar, structure, rhetoric, style, and content. If you feel that you need assistance with your writing, the UNCG Writing Center does a superb job.

Group work and participation both in class and on our discussion board are important components of the course and of your grade. It goes without saying that attendance is a requirement of the course. Sometimes students do not take the class participation component of the grade seriously. I do. I grade participation just as rigorously as I grade anything else; in other words, very low grades on participation are possible.

This class will be a rich mixture of discussion, lecture, and presentations. You are required to read and understand the material prior to class, you will be called upon to participate in the conduct of the class on a daily basis, and you are expected to participate in discussion boards.

Required books:

Course Syllabus and Assignments

August 14: Administrative matters relevant to the course and general introduction to the nature of ethics and its relation to accounting.

August 16: Continuation of general introduction to the nature of ethics and its relation to accounting.

Reading assignment:


Pulliam, Susan. “How Following Orders Can Harm Your Career,” CareerJournal (October 3, 2003). (To access this article, go to http://www.careerjournal.com/ Then use the search facility to find the article).

August 21: Ethics, Individuals, Groups, and Action

Reading assignment:


My essay on The Parable of the Sadhu (on Blackboard)

August 23: Moral Managers and Moral Markets

Reading assignment:


August 28: The Ethical Force of Auditing

Reading assignment:


Written Assignment: Turn in a four- to six-page double-spaced essay on a topic of your choice that is related to the material that we have covered to date. If you have questions about whether your topic is appropriate, then discuss it with me.

August 30: Video: Why We Lie
October 9: NO CLASS; FALL BREAK

October 11: Four Years after Enron

Reading assignment:


October 16: Moral courage and its relation to accounting

Reading assignment:


October 18: Ethics and information technology

Reading assignment: “Phenomenological Approaches to Ethics and Information Technology” http://plato.stanford.edu/entries/ethics-it-phenomenology/

October 23: Ethics, Organizations and Politics

Reading assignment:


October 25: Continuation of Ethics, Organizations and Politics

Reading assignment:


October 30: Ethics and the Psychology of Decision-Making

Reading assignment:
