Professor Ed Arrington
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Class times: 9:30-10:45 TR or 2:00-3:15 TR
Class location: 335 Bryan or 202 Bryan
Office hours: TR – 11:00-12:30. M – 5:00-6:15 (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

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, substance, style, and content. If you feel that you
need assistance with your writing, the UNCG Writing Center does a superb job.

Participation both in class and on our discussion board is an important component 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:


Much of our reading will be the journal articles and other material listed in the course syllabus and assignments below. All of these articles are available either on-line through UNCG’s Jackson Library website or directly off the web from the links provided on this syllabus. Please find, print, and save these articles as soon as you can. I will not accept arguments that you had difficulty “finding” or “printing” these articles. Do it early.

A word on honor and plagiarism: We are all bound by the UNCG Code of Student Conduct. In addition, we all know that we are not to engage in plagiarism. No one has a property right in ideas; everyone has a property right in their own words. If you have any doubt about whether you are writing in your own voice or in someone else’s, give them appropriate credit through citation. All of your written work should conform to the Chicago Manual of Style (Turabian). I will also expect us to adhere to the Bryan School’s Faculty/Student Guidelines. These are available at [http://www.uncg.edu/bae/faculty_student_guidelines.pdf](http://www.uncg.edu/bae/faculty_student_guidelines.pdf).

Grading:

Grades will be determined according to the following scale:

- Participation in discussions, discussion boards, and quizzes: 35 points
- Midterm exam: 15 points
- Term papers: 35 points
- Final exam: 15 points

Grades will follow the traditional 10-point interval A, B, C, D, and F scores, with pluses and minuses used at the margin.

Participation in in-class discussion, discussion boards, and quizzes:

This component of your grade will be based on my assessment of what you have contributed to the class in our in-class discussions and on the discussion boards. If at any point you are concerned about how well you are doing on this dimension of your grade, please discuss that concern with me. You are responsible for having prepared all assignments and completed all readings assigned for each class meeting. Attendance obviously matters to this component of your grade since you can’t participate if you are not in class. You must participate in discussion boards regularly and meaningfully. All discussion board postings must be made at least 24-hours prior to the class to which they relate.
Midterm and final examination:

Both exams are based upon all of the assigned material in the class that we have covered up to the date of each exam.

Individual written assignments:

The class carries a writing-intensive (WI) marker from UNCG. As with your exams, your grade will be determined by both the academic quality of your assignments as well as the quality of composition of those assignments. The UNCG Writing Center does a superb job of assisting students with their writing skills.

You have two term papers to write in this class. Take them seriously; they are formidable assignments. I expect you to start early and engage in extensive reading and research prior to writing your papers. All written assignments are to be typed and double-spaced.

Term papers and due dates:

First paper due on Tuesday, February 15: The Ethical Issues Involved in the Globalization of Commerce

Second paper due on Tuesday, April 12: The Strengths and Weaknesses of Various Approaches to Ethics in Terms of What They Contribute to Ethical Accounting
Course Syllabus and Assignments

Tuesday, January 11: Administrative matters relevant to the course and general discussion of the relation between accounting and ethics.

   Reading assignment: Chapter 1 in Mintz & Morris.

Thursday, January 13: Moral responsibility and human accountability


Tuesday, January 18: Class discussion of last reading assignment

Thursday, January 20: The breadth of forms of economic accountability; beyond the narrowness of formal accounting


   Written assignment: Four-to-six page double-spaced paper on “What is Plagiarism?”

Tuesday, January 25: Class discussion of last reading assignment

Thursday, January 27: Economic accountability and otherness


Tuesday, February 1: Class discussion of last reading assignment

Thursday, February 3: The Sarbanes-Oxley Act of 2002 (read it; be prepared to discuss it).

Tuesday, February 8: Moral intelligibility: The most important reason for corporate reporting:


Thursday, February 10: Class discussion of last reading assignment
Tuesday, February 15: Ethical reasoning

Reading assignment: Chapter 2 in Mintz & Morris

Thursday, February 17: Class discussion of the following three cases from your textbook

Case 2-3, Eating Time
Case 2-4, Is Internal Whistle-Blowing “Right”?
Case 2-10, The Tax Return

Tuesday, February 22: Moral relativism


Thursday, February 24: Class discussion of last reading assignment

Tuesday, March 1: First paper due and discussed in class

Thursday, March 3: Midterm exam

Week of March 7: No class, spring break

Tuesday, March 15: Ethical decision making in business

Reading assignment: Chapter 3 in Mintz & Morris


Thursday, March 17: Deontological ethics


Tuesday, March 22: Class discussion of last reading assignment

Thursday, March 24: Utilitarian and consequentialist ethics


Tuesday, March 29: Class discussion of Monday’s reading assignment
Thursday, March 31: Virtue ethics


Tuesday, April 5: Class discussion of last reading assignment

Thursday, April 7: Ethics in accounting: ethical obligations and decision making

Reading assignment:

Chapter 4 in Mintz & Morris


Tuesday, April 12: Legal and regulatory issues related to accounting ethics

Reading assignment: Chapters 5 and 6 in Mintz & Morris

Thursday, April 14: Accounting, Distributive Economics, and Distributive Justice


Tuesday, April 19: The Arthur Andersen Saga (Part 1).

Reading assignment: Toffler, Barbara L. Final Accounting: Ambition, Greed, and the Fall of Arthur Andersen, pages 1 through 126.

Post on the discussion board for the distributive justice readeing.

Thursday, April 21: The Arthur Andersen Saga (Part 2).

Reading assignment: Toffler, Barbara L. Final Accounting: Ambition, Greed, and the Fall of Arthur Andersen, pages 127-260.

Final exams: 9:30 class is on Tuesday, May 3, 8:00-11:00. 2:00 class is on Thursday, April 28, 3:30-6:30.