



**Texas A & M San Antonio
College of Business,
Accounting ACCT 5308 700 10369
Accounting Ethics
Fall 2026/ Professor Dennis Elam
Course Syllabus**

Class Modality: F2F

Class Time and Location:

Accounting Ethics ACCT 5308 700 10369

Saturday 9 00 – 10 15 AM

Location

BLH 152A

8/27/2026 – 12/4/2026

Professor: Dennis Elam PhD CPA

Dennis.elam@tamusa.edu

If you send me an e mail, please identify which of my three classes you are enrolled.

Office: BLH 241 N

Office Hours:

Tuesday 1:00 -2:00 PM

Saturday 8:00 – 9:00 AM, 1 30 appointment

We can arrange a one-on-one meeting on zoom or webex at mutual convenience.

Course Website: <https://tamusa.blackboard.com>

Catalog Description

5308. Accounting Ethics. 3(30)

Application of ethical theory, philosophy and principles including the concepts of ethical reasoning, integrity, objectivity, independence and other core values.

Course Objectives

To acquaint the student with theories of ethical behavior

To apply those theories to real world accounting situations

To be able to present ethical situations and analyze them using relevant theory

Prerequisites: Admission to the Graduate School of Business

Communicating with Professor

Use dennis.elam@tamusa.edu

Please plainly state which of my three classes you are writing about,

Class ends All assignments need to be completed by assigned date.

Nothing accepted after 11/29/2026.. And no, a flurry of blog posts the very last week does not count as legitimate class activity.

Student Learning Outcomes:

After successful completion of this course, students will be able to:

1. Apply ethical theories to analyze real world situations
2. Reflect on Ethical Standards and Values in writing

3. Apply the AICPA Code of Conduct
4. Apply Ethical Reasoning to ethical situations
5. Employ the fraud triangle and diamond to recognize potential fraudulent situations
6. Cite writings of Emerson, Thoreau and other philosophers on ethical behavior

Textbook: Mintz and Miller , McGraw Hill, *Ethical Obligations and Decision Making in Accounting 6e*
ISBN 978 1 264 3594 3

Blackboard: Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. It may also be used for communication, discussions, assignments, quizzes and exams. Your user ID is the Jaguar ID (aka J Number e.g. J00001234). Password is the Date of Birth (MMDDYY). Optional, if you are using Blackboard messaging. All class communications will be through Blackboard and students should monitor this several times a day.

Connect is paired with BB. All the quizzes and exams and power points are located there.

The professorelam weblog has twice been named one of the Top 50 Accounting Blogs in the USA. It links the classroom with the real world of accounting. In addition there are numerous links to accounting organizations.

www.professorelam.blogspot.com

Student Subscription to WSJ

https://store.wsj.com/shop/us/us/wsjestudentelect21/?trackingCode=aaqwtcus&cid=BAR_SCH_GOO_ACQ_NA&n2IKsaD9=n2IKsaD9&Pg9aWOPT=Pg9aWOPT&Cp5dKJWb=Cp5dKJWb&APCc9OU1=APCc9OU1&msslkid=10069a2e2e2d1f879407c5d13c3e9fe0

Suggested *How to Win Friends and Influence People* by Dale Carnegie
http://www.amazon.com/How-Win-Friends-Influence-People-ebook/dp/B003WEAI4E/ref=sr_1_1?s=books&ie=UTF8&qid=1420392845&sr=1-1&keywords=how+to+win+friends+and+influence+people

This is the original self help book written in the 1930s. It has sold millions of copies. One of the precepts we will study in ethics is the importance of Point of View. This is in fact Carnegie's entire thesis. Every person believes that he or she is the center of the universe and does no wrong. Until one grasps that one is not likely to have much success in influencing people. This will be the most important book you will read in college.

This can be downloaded in a kindle edition from amazon for a mere \$3.20. Please do this and start reading ASAP. Past classes are always amazed at Carnegie's simple revelations.

Why They Do It by Eugene Soltes

https://www.amazon.com/Why-They-Do-White-Collar-Criminal/dp/1610395360/ref=sr_1_1?s=books&ie=UTF8&qid=1482759080&sr=1-1&keywords=why+they+do+it+inside+the+mind+of+the+white-collar+criminal

This is an excellent book for understanding the roots of white collar crime. Its three parts discuss sentencing history of white collar crime, theories of why they do it and reflections of those convicted, and finally interviews with those incarcerated. It an 'up close and personal' look into the mind of the white collar criminal. This professor interviewed numerous white collar criminals including Bernie Madoff.

Announcements

I will make announcements about class assignments and other matters. Part of your duties is to frequently check the assignment area of BB.

Group Assignments

During covid when we were on-line, the class divided into groups. I would make an assignment of a learning objective or end of chapter question. The Group would present a three or four slide power point illustrating the assignment. This broke up the monotony of listening to one person, the Professor, gave every one some presentation experience, and forced all to participate. So form your group of 2 (this is a small class) ASAP and let me know who the members are. You will see the assignments under, yes, the assignment tab. Soft skills are important. In a recent continuing education event, the presenter actually said, well I know you can't see this slide. No I could not and then she presented another dozen.

Journal Assignment, formerly blog

I have created a journal for each of you. Please tell us your preferred e-mail and cell number. Your first assignment is to read and reflect on Emerson's Self Reliance listed under Course Content. If you have done this in another of my classes, find another Emerson essay on line, or his eulogy to Thoreau and comment.

In addition there are many topics under Course Content. I have also added many articles on accounting developments and actual frauds on the www.professorelam.typepad.com weblog. These add considerable insight into frauds and behavior beyond the textbook. I will assign one topic each week from Course Content. If you have had one of my courses prior and done that, pick something else of choose from Professorelam.typepad.com where there are plenty. Post on the journal I created for you. And read what your class mates have posted and comment. This is a discussion class where we can continue the discussion outside class. Do not ask me how many blog posts are required, that is up to you.

You are in control of your accounting education.

The more of these you read and comment on, the more points you will accumulate. We may use some of these for class assignments. I have had excellent feedback from previous classes on these topics. The more of these you read or watch, the better informed you will be, and the better candidate you will be in a job interview. I have begun sharing this content with my audit classes. And so if you have been in one of my classes previously you may have already had this assignment. No Problem, indicate so on your blog, pick another under course content or one of the very many posts on fraud, accounting CPA exam, etc on the ProfessorElam weblog.

Grading Policy:. The final course grade will be based on your performance on the quizzes, exams, assignments, term papers, and class participation using the following weights:

Assign	Point Value	Number	Total
Quizzes	10	7	70
Exams	80	3	243
Team Assessment	40	1	40
Blog Assign	60		60
Final Exam			200
Total			613

The final letter grades will be assigned as follows: Above 90% $\Rightarrow$ A; 80 – 89% $\Rightarrow$ B; 70 – 79% $\Rightarrow$ C; 60 – 69% $\Rightarrow$ D; Below 60% $\Rightarrow$ F.

Exams and Quizzes: Exams and quizzes will be online via M H Connect. There will be assigned dates for completion. Questions will be multiple choice. The exam/quiz materials will come from lecture notes, the text, and class discussions. Questions will emphasize understanding and applications of concepts and topics covered in class. Please check BB frequently to make sure your grades are reported and posted.

Assignments/ Online individual / Group Activities:

Students will be required to post reflective comments on reading assignments on their journal. Completing the assigned journal assignments will earn 45 of the 60 points. Additional points may be earned with original posts relevant to the class.

In addition we will form teams of two individuals. Teams will be assigned short class presentations from material in the chapter or end of chapter questions or cases or real world frauds and audit blow ups.

Make up and Late Assignment/exam/quiz policy:

As a general rule, make-ups or late submissions will **NOT** be offered or accepted for any missed assignments/exams/quizzes. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed assignment/quiz/exam.

Course Drop Policy: You may drop the course on or before March 26, 2021 with an automatic grade of W. If you wish to drop the class after that date, you will receive either W (if you have satisfactory record so far) or F. The last date to drop a course, or withdraw from the University is April 30, 2021. If you wish to drop the class, you must submit the necessary paperwork to the proper authority.

Academic Calendar Fall 2026

<https://www.tamusa.edu/academics/academic-calendar/current-year/Fall-2026.html>

Wk	Date	Title	Chp	Ques	Cases	Other
1	8/29	Intro				
2	9/12	Ethical Reasoning	1		1,2,3,5,6	

3	9/19	Decision Making Cog Process Intro Socio	2		1,3,6	
4	9/26	Decision Making Intro Socio	2		8,10 See wiki Ebbbers, Cyn Cooper	
Ger oge 5	9/2	Org Ethics	3	1,8,11,13		
6	10/3	Org Ethics Govern	3	4,10,15 20	2,4,5,7,8	
7	10/10	Code Conduct	4	1,5,9,14, 16,17,19	3,4,6 KPMG Case 7-9	
9	10/17	No class				
10	10/24	Fraud See my ppt	5	2,6,8,10. 11, 18	2,4,5	Con Man Amzn Prime
11	10/31	Fraud	5		56, 7,8	

12	11/7	Guest Speaker				
13	11/14	Reporting	6	1,5,6,10,12,14	167,8,9,3,4	
14	11/21	Reporting	7	1,9,11,12	3.4.5.6.7.8	
15	11/28	T Holiday				
16		Final				

Broader Use of Generative AI Permitted Within Guidelines

Use of artificial intelligence (AI) tools, including ChatGPT, is permitted in this course for students who wish to use them. To adhere to our scholarly values, students must cite any AI-generated material that informed their work (this includes in-text citations and/or use of quotations, and in your reference list). Using an AI tool to generate content without proper attribution qualifies as academic dishonesty and violates Texas A&M-San Antonio's standards of academic integrity.

University email Policy and Course Communications: All correspondence between professors and students must occur via university email accounts. You must have your Jaguar email account ready and working. If it is not working, contact the help desk at helpdesk@tamusa.edu or at 210-784-HELP (4357). If you don't hear back within 48 hours, contact them again. They have many requests during the first part of the semester, so you may need to follow up with them.

Academic Accommodations for Individuals with Disabilities: Texas A&M University-San Antonio is committed to providing all students with reasonable access to learning opportunities and accommodations in accordance with The Americans with Disabilities Act, as amended, and Section 504 of the Rehabilitation Act. If you experience barriers to your education due to a disability or think you may have a disability, Disability Support Services is located in the Central Academic Building, Suite 210. You can also contact us via phone at (210) 784-1335, visit us at the website or email us at dss@tamusa.edu. All students are encouraged to discuss their academic accommodation with Disability Support Services and their instructors as soon as possible.

Academic Learning Center: All currently enrolled students at Texas A&M University-San Antonio can utilize the Academic Learning Center for subject-area tutoring. The Academic Learning Center provides free course-based tutoring to all currently enrolled students at Texas A&M University-San Antonio. Students wishing to work with a tutor can make appointments through the Brainfuse online tutoring platform. Brainfuse can be accessed in the Tools section of Blackboard. You can contact the Academic Learning Center by emailing tutoring@tamusa.edu, calling (210) 784-1307, or visiting the Central Academic Building, room 202. Online tutoring is also available for after hours and weekend assistance.

While tutoring hours may change based on tutor schedules and availability, the current tutoring hours for MATH in the ALC are as follows:

Appointments available MATH Walk in Tutoring – No appointment needed

Appointments available Walk in Tutoring – No appointment needed

MONDAY 8 am – 6 pm 9 am – 5 pm

TUESDAY 8 am – 6 pm 9 am – 5 pm

WEDNESDAY 8 am – 6 pm 9 am – 5 pm

THURSDAY 8 am – 6 pm 9 am – 5 pm

FRIDAY 8 am – 5 pm 11 am – 4 pm

Counseling/Mental Health Resources: As a college student, there may be times when personal stressors interfere with your academic performance and negatively impact your daily functioning. If you are experiencing emotional difficulties or mental health concerns, support is available to you through the Student Counseling Center (SCC). To schedule an appointment,

visit our website, call 210-784-1331 or visit Madla 120 between the hours of 8:00 AM and 5:00 PM.

All mental health services provided by the SCC are free and confidential (as the law allows). The Student Counseling Center provides brief individual and group therapy, crisis intervention, consultation, case management, and prevention services. Crisis support is available 24/7/365 by calling the SCC at 210-784-1331 or through the TELUS student support App.

The TELUS Student Support App provides a variety of mental health resources to including 24/7/365 support for in the moment distress, crisis support, an anonymous peer-to-peer support network, mental health screenings, podcasts, and articles to improve your mental wellbeing.

Emergency Preparedness: JagE Alert is Texas A&M University-San Antonio's mass notification system. In the event of an emergency, such as inclement weather, students, staff and faculty, who are registered, will have the option to receive a text message, email with instructions and updates. To register or update your information visit: <https://tamusa.bbcportal.com/>. More information on emergency response may be found at: Emergency Operations Plan and the Emergency Action Plan. Download the SafeZone App (<https://safezoneapp.com/>) for emergencies or call (210) 784-1911. Non-Emergency (210) 784-1900.

Financial Aid and Verification of Attendance: According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which include class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended by the published Census Date (the first week of class). Any student receiving federal financial aid who does not attend prior to the published Census Date (the first week of class) will have their aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of their federal aid.

Jaguar Writing, Language, and Digital Composing Center (WLDCC): The WLDCC provides support to graduate and undergraduate students in all three colleges as well as faculty and staff. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Our language tutors support students enrolled in Spanish courses and students composing in Spanish for any assignment. Our digital studio tutors support students working on digital projects such as eportfolios, class presentations, or other digital multimedia projects. The WLDCC offers face-to-face, synchronous online, and asynchronous digital appointments. Students can schedule appointments with the WLDCC in JagWire under the Student Services tab. Click on "Writing, Language, and Digital Composing Center" to make your appointment. Students wanting to work in realtime with a tutor can schedule an "Online Appointment." Students wishing to receive asynchronous, written feedback from a tutor can schedule an "eTutoring" appointment. More information about what services we offer, how to make an appointment, and how to access your appointment can be found on our website . The WLDCC can also be reached by emailing wldcc@tamusa.edu.

Meeting Basic Needs: Any student who has difficulty affording groceries or accessing sufficient food to eat every day or who lacks a safe and stable place to live, and believes this may affect their performance in the course, is urged to submit a CARE report for support. Furthermore, please notify the professor if you are comfortable in doing so. This will enable them to direct you to available resources. A food pantry is available on campus; click here for hours and contact information.

Military Affairs: Veterans and active-duty military personnel are welcomed and encouraged to visit the Office of Military Affairs for any question involving federal or state VA Education Benefits. Visit the Patriots' Casa building, room 202, or to contact the Office of Military Affairs with any questions at military.va@tamusa.edu or (210)784-1397.

Religious Observances: Texas A&M University-San Antonio recognizes the wide variety of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the policy, students are provided an opportunity to make up any examination, study, or course

work requirements that may be missed due to a religious observance provided they notify their instructors before the end of the second week of classes for regular session classes.

The Six-Drop Rule: Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student's GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as "F" grades and will impact the student's GPA.

Statement of Harassment and Discrimination: Texas A&M University-San Antonio is committed to the fundamental principles of academic freedom, equal opportunity, and human dignity. To fulfill its multiple missions as an institution of higher learning, A&M-San Antonio encourages a climate that values and nurtures collegiality and the uniqueness of the individual on our campus and within our state, nation, and world. All decisions and actions involving students and employees are to be based on applicable law and individual merit. Texas A&M University-San Antonio, in accordance with applicable federal and state law, prohibits discrimination, including harassment, on the basis of race, color, sex, religion, national origin, age, disability, genetic information, veteran status, sexual orientation, or pregnancy/parenting status. Individuals who believe they have experienced harassment or discrimination prohibited by this statement are encouraged to contact the University's Civil Rights Officer at 210-784-2061 or titleix@tamusa.edu.

Texas A&M University-San Antonio faculty are committed to providing a safe learning environment for all students and for the university as a whole. If you have experienced any form of sex discrimination or harassment, including sexual assault, sexual harassment, domestic or dating violence, or stalking based on sex, know that help and support are available. A&M-San Antonio's Title IX Coordinator can support those impacted by such conduct in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, and more. The university strongly encourages all students to report any such

incidents to the Title IX Coordinator. Please be aware that all A&M-San Antonio employees (other than those designated as confidential resources such as counselors and trained victim advocates) are required to report information about such discrimination and harassment to the university. This means that if you tell a faculty member about a situation of sexual harassment, sexual violence, or other related sex-based misconduct, the faculty member must share that information with the university's Title IX Coordinator (titleix@tamusa.edu, 210-784-2061, CAB 439K). If you wish to speak to a confidential employee who does not have this reporting requirement, you can contact the Student Counseling Center at (210) 784-1331 or visit them in Madla 120.

Pregnant/Parenting Students: Texas A&M-San Antonio does not require a pregnant or parenting student, solely because of that status or issues related to that status, to (1) take a leave of absence or withdraw from their degree or certificate program; (2) limit the student's studies; (3) participate in an alternative program; (4) change the student's major, degree, or certificate program; or (5) refrain from joining or cease participating in any course, activity, or program at the University. The university will provide such reasonable accommodations to pregnant students as would be provided to a student with a temporary medical condition that are related to the health and safety of the student and the student's unborn child. These could include maintaining a safe distance from substances, areas, and activities known to be hazardous to pregnant individuals and their unborn child; excused absences because of illness or medical appointments; modified due dates for assignments; rescheduled tests/exams; taking a leave of absence; and being provided access to instructional materials and video recordings of lectures for excused absences, if these would be provided to any other student with an excused absence. Pregnant/parenting students are encouraged to contact the Title IX Coordinator with any questions or concerns related to their status (titleix@tamusa.edu; 210-784-2061; CAB 439K).

Texas A&M-San Antonio has also designated the Title IX Coordinator as the liaison officer for current or incoming students who are the parent or guardian of a child younger than 18 years of age. The Title IX Coordinator can provide students with information regarding support services and other resources.

Young Jaguars can support parenting students with daycare if students meet this criteria: (1) must be enrolled in classes at Texas A&M-San Antonio in the current semester, (2) must be Pell eligible or a single parent, (3) child(ren) must be aged 3 to 12-years-old, and (4) child(ren) must be enrolled in Pre-K-3 through 6th grade. Hours of operation is Monday-Thursday 3:30pm-9:00pm. For more information, please contact Young Jaguars at youngjaguars@tamusa.edu or call (210) 784-2636.

Students' Rights and Responsibilities: The following statement of students' rights and responsibilities is intended to reflect the philosophical base upon which University Student Rules are built. This philosophy acknowledges the existence of both rights and responsibilities, which is inherent to an individual not only as a student at Texas A&M University-San Antonio but also as a citizen of this country.

Students' Rights

1. A student shall have the right to participate in a free exchange of ideas, and there shall be no University rule or administrative rule that in any way abridges the rights of freedom of speech, expression, petition and peaceful assembly as set forth in the U.S. Constitution.
2. Each student shall have the right to participate in all areas and activities of the University, free from any form of discrimination, including harassment, on the basis of race, color, national or ethnic origin, religion, sex, disability, age, and pregnancy/parenting or veteran status in accordance with applicable federal and state laws.
3. A student has the right to personal privacy except as otherwise provided by law, and this will be observed by students and University authorities alike.
4. Each student subject to disciplinary action arising from violations of university student rules shall be assured a fundamentally fair process.

Students' Responsibilities

1. A student has the responsibility to respect the rights and property of others, including other students, the faculty, and administration.
2. A student has the responsibility to be fully acquainted with the published University Student Rules found in the Student Handbook, Student Code of Conduct, on our website, and University Catalog, and to comply with them, as well as with federal, state, and local laws.
3. A student has the responsibility to recognize that student actions reflect upon the individuals involved and upon the entire University community.
4. A student has the responsibility to recognize the University's obligation to provide a safe environment for learning.
5. A student has the responsibility to check their university email for any updates or official university notifications.

We expect that students will behave in a manner that is dignified, respectful, and courteous to all people, regardless of sex, ethnic/racial origin, religious background, or disability. Conduct that infringes on the rights of another individual will not be tolerated.

Students are expected to exhibit a high level of honesty and integrity in their pursuit of higher education. Students engaging in an act that violates the standards of academic integrity will find themselves facing academic and/or disciplinary sanctions. Academic misconduct is any act, or attempt, which gives an unfair advantage to the student. Additionally, any behavior specifically prohibited by a faculty member in the course syllabus or class discussion may be considered as academic misconduct. For more information on academic misconduct policies and procedures please review the Student Code of Conduct or visit the resources available in the OSRR website

Important Fall 2026 Dates:

Dates Event

August 20 Tuition & Fee Payments deadline

August 24 First day of class

September 7 Labor Day Holiday – No Classes / University Closed

September 9 Census Date – Students not paid in full or enrolled in a payment plan by 4:59 pm may be dropped for non-payment

October 5 – October 16 Midterm grading period

November 13 Last day to drop with an automatic “W”

November 25 Study Day – No classes

November 26-November 28 Thanksgiving Holiday – No Classes / University Closed

November 30 Last day to drop a course or withdraw from the University

December 4 Last day of classes

December 5 – December 11 Final exams

December 15 Commencement

The complete academic calendar is available online