ACCT0630 FOUNDATION OF ETHICS

**COURSE TYPE**: Online with five required synchronous Zoom meetings

**INSTRUCTOR**: Josephine Sarnelli, CPA Sarnelli@SarnelliCPA.com

**WHY TAKE A COURSE IN BUSINESS ETHICS?**

On a daily basis, we are all faced with issues and situations that don’t always have easy answers. But being versed in ethical behavior and decision-making techniques prepare us when we are confronted with those tough choices in life.

The same principles used in making personal ethical decisions have business applications, too. Do you feel equipped to analyze an ethical problem and support your decision? As you venture out into the world on your chosen career path, how will you maneuver if your boss asks you to do something that is unethical? Is saying that your boss required you to do something unethical an adequate defense? What happens to you, if your participation in an unethical activity comes under scrutiny by a regulating agency or as part of a lawsuit?

The best way to learn about ethics is to read about real life dilemmas. Our textbook offers many … the famous case of the Sadhu left to die on a hike to Mt. Everest, the phenomenon of crowd behavior that “allows” people to act badly, financial frauds such as North Face and Dell, and lots more.

**TEXT**

Ethical Obligations and Decision Making in Accounting, Mintz, Steven M. and Morris, Roselyn E., McGraw-Hill Irwin, 5rd ed, 2018

ISBN 9781259969461

e-text or rental is recommended

**CONTENT**

Topics covered will include understanding the psychology of moral development and the foundations of ethical behavior. Through the discussion of recent ethical cases, various approaches to ethical decision making will be explored. Course work will include readings, midterm and final, case study and a group project on an ethical business failure.