ACCT/MBA 742 Module 5 - 2018
Governance and Ethics

FACULTY INFORMATION

<table>
<thead>
<tr>
<th>Name</th>
<th>Dr. JK Aier</th>
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<tbody>
<tr>
<td>Office</td>
<td>Enterprise Hall 120A</td>
</tr>
<tr>
<td>Office hours</td>
<td>Tuesdays afternoons with appointment</td>
</tr>
</tbody>
</table>
| Contact    | E-mail: jaier@gmu.edu  
Phone: (703) 993 4546 |

PREREQUISITES
Enrollment in MSA program or permission of MSA Director

PROGRAM LEARNING GOALS

Professional skills: Our graduates will demonstrate professional skills necessary for success in the public accounting profession.

- **Teaming & Leading** - Our graduates will demonstrate the team leadership and interpersonal skills needed to form, lead, and work effectively in diverse organizational teams.
- **Ethics and Professional Responsibility** - Our graduates will understand the importance of ethical conduct and the regulatory environment of accounting.
- **Professional Communications** - Our graduates will communicate effectively to professional audiences in both written and oral forms.
- **Analytical Decision Making** - Our graduates will demonstrate analytical decision-making skills.
- **Accounting Research** - Our graduates will effectively conduct and communicate accounting research

Technical skills and knowledge: Our graduates will demonstrate and apply technical knowledge of accounting and auditing.

Global perspective: Our graduates will demonstrate an understanding of the role of accounting in the global business environment.
COURSE DESCRIPTION
This course focuses on developing an understanding of corporate governance issues and decision-making. The course topics include an examination of internal, external, and international governance issues in the current business environment. Examples of topics covered include studying the role of boards of directors, managers, stockholders, CEO succession, COSO framework, executive compensation, financial reporting issues, and corporate control within a governance framework.

COURSE OBJECTIVES
Upon completing this course, our students should:
• develop an understanding of the corporate governance and internal control frameworks
• be able to identify the role of internal and external corporate governance on business decisions
• be knowledgeable about best practices in corporate governance

COURSE MATERIALS
Lecture slides and other materials are available on Blackboard. You will need access to a computer that has basic business software like Microsoft Office Suite and Adobe Acrobat Reader. You will also need speakers or headphones to listen to course content as well as a headset microphone for live audio sessions using tools like Blackboard Collaborate. Please note that a fast reliable internet connection will be necessary to download course content and upload deliverables.

Readings:
  • Harvard Publishing Case studies (https://hbsp.harvard.edu/import/437075)
• Lecture slides and other materials available on Blackboard Course website and/or University Library

COURSE POLICIES
The course will be completed over 8 weeks. Course instruction will be delivered through a mixture of in-class lectures and assigned readings. Please refer to the most recent course schedule posted on Blackboard for detailed information.

Attendance and participation: You are required to complete the assigned tasks on or before the due date and time mentioned in the course schedule. Please inform me immediately if you are unable to complete any of the tasks within the mentioned due dates.

Deliverables: The course requires you to complete a set of individual and group work that includes readings, assignments and activities. Individual work includes items such as readings, discussions, assignments, quizzes and a final exam. Group work involves participating in team projects and collaborating to create project deliverables by the due dates.
**Grading:** The table below shows all assessment activities with corresponding due dates and grade weights. Day 1 of a week is Monday.

<table>
<thead>
<tr>
<th>Assessment Description</th>
<th>Due Dates</th>
<th>Grade Weight</th>
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<tbody>
<tr>
<td>Case Analyses and Presentations</td>
<td>May 14, May 22, June 19, June 25</td>
<td>40%</td>
</tr>
<tr>
<td>Class Participation</td>
<td>All weeks</td>
<td>10%</td>
</tr>
<tr>
<td>Individual Project</td>
<td>June 12</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>June 27</td>
<td>30%</td>
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**Note:** Late submissions carry a penalty of 10% for each day of delay. Submissions 5 days after due date will receive a grade of 0. I reserve the right to grant or deny exceptions and/or extensions and may require acceptable documentation. Any changes to assignments or schedule will be announced on the course web page in Blackboard and via e-mail. You are expected to check the course webpage and email at least once every 24 hours. Inability to access the course webpage or failure to read e-mails cannot be an excuse for late submissions or non-completion of assignments. No make-up assignments or exams are available in this course.

Final course grades will depend on an average of the letter grades and/or points you get throughout the module across all assessment activities mentioned above. The indicative grade cut-offs are:

- A: 93-100%
- A-: 89-92%
- B+: 85-88%
- B: 81-84%
- B-: 77-80%
- C: 70-76%
- F: less than 70%

**Individual Project:** More details on the project requirements are provided separately on Blackboard.

**Class Participation:** A key component of the course is to actively participate in class discussions of the topics and cases assigned for each class. The required readings help us get familiar with these issues. Your preparedness for class discussions should be reflected in your engagement in various class discussions, case presentations and responses to questions posed.

**Exams:** The exams would involve working on questions based on course readings, case analyses and class work.

**Group Work:** You will be assigned to a team and you will use the Classroom tools to work together and collaborate. Ongoing and substantive participation in the group activities is important to your learning and to the success of your group. Since group participation is being evaluated, it is recommended that for document sharing and asynchronous group communications you use the Collaborative Group Space on Blackboard. At the end of the term
you will complete a peer assessment of your classmates' contributions to the group interactions. Group work will consist of the following assignments:

**Case Analyses and discussions:**
- Each group may be required to submit a written report and/or presentation on each case that focuses on key course topics.
- Additional instructions on how to prepare a case report/presentation are provided separately on Blackboard.
- Groups may also be asked to summarize case learnings and post it on Blackboard Collaborate or make a presentation in class.

**Group member evaluation:**
- To assess the nature and extent of work contributed by each member of a group, group members will grade each other and this grade could influence your overall course grade. If there is a significant disparity among ratings assigned to a particular group member, I will compute an average of the ratings assigned by the fellow group members. This average rating will be multiplied by the points earned by the group to determine the group work points for that particular group member in question.

**Group Work vs. Individual Work:** The following policies are applicable to individual and/or group assignments:
- Students may discuss assignments with fellow classmates. Feel free to bounce ideas off each other and brainstorm possible solutions.
- Students must submit their own original work.
- Plagiarism is considered cheating, and such actions will not be tolerated. Plagiarism is defined as "the unauthorized use or close imitation of the language and thoughts of another author and the representation of them as one's own original work." Plagiarizing the work of classmates, former accounting students, internet authors, websites, etc. constitutes cheating.
- Brainstorming and collaboration becomes cheating when students execute individual assignments together. Another example of cheating can occur towards the end of an assignment. A student who changes an assignment to largely conform to the answers/style/format of another person is cheating.
- Using answer keys, case solutions from the web, students' work from prior semesters, etc. constitutes cheating.
- All submissions should be saved as “Last name_first name_assignment name” for individual assignments and as “Group name/number_assignment name” for group assignments before submission through SafeAssign on Blackboard.

**Quizzes and Tests:** The following policies should be noted for all assignments including quizzes, and exams etc.
- Using any unauthorized information on quizzes and tests is obviously cheating (i.e., looking at another student's answers, using notes, storing information in a calculator or cell phone, communicating with other test takers, etc.).
• Obtaining possible test questions through a test bank or obtaining case or problem solutions from web sources constitute cheating.

General: You may also want to take note of the following:
• Helping another student cheat constitutes cheating for all students involved.
• Students who are aware of cheating but fail to report it are in violation of the Honor Code and will be referred to the GMU Administration. These students can expect to receive the same sanctions as the students who cheat.
• It is impossible to document all possible methods of cheating. The policies above are guidelines to help clarify expectations, but they do not include an exhaustive list of cheating activities. The onus is on each student to complete all course requirements in an honest manner, and any questions about acceptable academic behavior must be addressed to your professor. Thus, ignorance is never an excuse for engaging in academic dishonesty.

A Note on Writing Deliverables: Double-space, use a standard 12-point font, and place 1-inch margins in all assignments. You should include a title page on all individual and group submissions. When you make references to assigned course materials, use the following format: (Last name of author(s), date). If you use other outside readings, give full bibliographic information at the end of the paper. Because good writing skills are so important in the business world, each of your deliverables should be clearly written and completely free of spelling and grammatical errors. To cite and reference professional or academic sources, please use APA style. Specific instructions for in-text citations and referencing are found in the Publication Manual of the American Psychological Association 6th Edition or at http://owl.english.purdue.edu/owl/resource/560/01/.

A Note on Course Presentations: A great presentation is a reflection of the effort and time spent on planning the content and practicing the delivery. Some success tips include time management, avoiding too much text on slides, maintaining audience interest, having a summary/takeaway slide and being mindful of grammar/spelling and overall slide design/structure.

All submissions should be saved as “Last name_first name_assignment name” for individual assignments and as “Group name_assignment name” for group assignments before submission through SafeAssign on Blackboard.

A Note on Team Grades and Free Ridership: All team members will get the same grade on each of the team assignments unless at least two people in the team decide to change to a peer performance appraisal system. Under such a system, members will rate one another’s contribution for each of the team assignments that your team chooses to invoke the peer appraisals on, and individual grades will be adjusted (both upward and downward) based on these ratings. If you decide to go with the peer performance appraisal system, prepare a document to that effect signed by at least two members of your team to be submitted with each team assignment(s) for which you wish to do this, and I will contact you for your evaluation of your fellow team members’ contributions. You cannot decide to do peer performance appraisal after you receive your grade. You must tell me and hand in the document with signatures of the majority of the team when the assignment is due.
COURSE WEBSITE
The course website is your online classroom. It is located in the university’s course management system, Blackboard. Here you will perform many learning activities: see readings and assignments, view video lectures, interact with the faculty and your peers, work in groups, and much more.

To access your online classroom, follow these steps:
1. Type mymason.gmu.edu into your browser address line
2. Type your Username
3. Type your Password
4. Click Login.
5. New users see a Welcome page that invites them to create a profile. You can choose to create a profile later.
6. Existing users see the My Institution tab.
7. Click into the Courses tab to see your online courses for the term.

When you are ready to leave the classroom, click the logout button in the upper-right corner of the screen.

If Blackboard is not functioning as expected, or you are unable to connect to Blackboard or content within Blackboard, email courses@gmu.edu for assistance.

TECHNOLOGY REQUIREMENTS
These browsers work best with Blackboard Learn as it is implemented in your course website.

- Firefox 24 and later
- Chrome 30 and later
- Safari 6 and later
- Internet Explorer 9 and later

STUDENT RESPONSIBILITIES
You are expected to have read the assigned readings before responding to any posted discussion questions and attempting the related assignments. The amount of effort you put into studying the assigned materials before attempting classwork would determine the quality of your responses to questions, as well as how much you learn about the course topics. We encourage you to not only read the assigned materials but to analyze them carefully. Think about each reading from both a conceptual and a practical perspective.

Communication: Students must use their GMU email accounts to receive important University information, including messages related to this class and correspondence with the faculty. See Masonlive to obtain your personal GMU e-mail account. Mason policy requires faculty to communicate exclusively through the Mason email system. This means I can respond to email from your Mason account only and cannot respond to emails you send from your personal or work email.
Emails will be answered within 24 hours during the work-week (Monday through Friday) and 48 hours over the weekend and holidays. Students who anticipate missing a deliverable due date for religious reasons should inform me in advance as soon as possible. You can find the University semester schedule and religious holidays at academic calendar and religious holiday calendar.

**Honor System and Code:** Mason is an Honor Code university. Please see the Office for Academic Integrity for a full description of the Mason Honor Code and the honor committee process. The principle of academic integrity is taken very seriously and violations are treated gravely. Three fundamental and rather simple principles to follow at all times are that: (1) all work submitted be your own; (2) when using the work or ideas of others, including fellow students, give full credit through accurate citations; and (3) if you are uncertain about the ground rules on a particular assignment, ask for clarification.

Attached to the syllabus is the uniform set of Recommendations for Honor Code Violations for graduate programs in the School of Business adopted by the faculty in May 2012.

**School of Business Standards of Behavior:** The mission of the School of Business at George Mason University is to create and deliver high quality educational programs and research. Students, faculty, staff, and alumni who participate in these educational programs contribute to the well-being of society. High quality educational programs require an environment of trust and mutual respect, free expression and inquiry, and a commitment to truth, excellence, and lifelong learning. Students, program participants, faculty, staff, and alumni accept these principles when they join the School of Business community. In doing so, they agree to abide by the following standards of behavior:

- **Respect** for the rights, differences, and dignity of others
- **Honesty** and integrity in dealing with all members of the community
- **Accountability** for personal behavior

Integrity is an essential ingredient of a successful learning community. Ethical standards of behavior help promote a safe and productive community environment, and ensure every member the opportunity to pursue excellence. School of Business can and should be a living model of these behavioral standards. To this end, community members have a personal responsibility to integrate these standards into every aspect of their experience at the School of Business. Through our personal commitment to these Community Standards of Behavior, we can create an environment in which all can achieve their full potential.

**DISABILITY STATEMENT**
Students with disabilities who require special accommodation should contact the Student Disability Resource Center (https://ds.gmu.edu/or 703-993-2474) and should inform me of their needs so it can be taken into consideration. Please take care of this during the first week of the module.

**DIVERSITY**
George Mason University promotes a living and learning environment for outstanding growth and productivity among its students, faculty and staff. Through its curriculum, programs, policies, procedures, services and resources, Mason strives to maintain a quality environment
for work, study and personal growth. These goals apply to online learning at George Mason University equally as it does to classroom learning.

An emphasis upon diversity and inclusion throughout the campus community is essential to achieve these goals. Diversity is broadly defined to include such characteristics as, but not limited to, race, ethnicity, gender, religion, age, disability, and sexual orientation. Diversity also entails different viewpoints, philosophies, and perspectives. Attention to these aspects of diversity will help promote a culture of inclusion and belonging, and an environment where diverse opinions, backgrounds and practices have the opportunity to be voiced, heard and respected.

RESOURCES AND SUPPORT
Course support: Preparedness is a major facilitator for a heightened learning experience in an online course. For help on Blackboard tools like Collaborate, Kaltura, Respondus Lockdown Browser and other resources, please refer to courses support or tutorials for additional information. If you encounter any difficulties accessing Blackboard or your course you can reach the Technical Help Desk at the following email: courses@gmu.edu.

For tips on how to be a successful online learner, please read the “Strategies for Online Learning Success” (online success strategies).

Library resources: The Libraries at George Mason University strive to provide the best possible collections of research resources and scholarly materials in all formats for our users throughout the university community, supporting the University’s goals of learning, teaching, and research. The School of Business has a dedicated librarian liaison and more information is available at library resources. The University Libraries also provides resources specifically for distance students, including the ability to e-reserve materials. For more information on these services and the process to e-reserve texts, see http://library.gmu.edu/distance and http://infoguides.gmu.edu/distance_students.

Writing center: The George Mason University Writing Center is committed to supporting writers in the Mason community and offers free writing support to Mason students. You can now sign up for an Online Writing Lab (OWL) session just as you would sign up for a face-to-face session in the Writing Center, which means you set the date and time of the appointment! Learn more about the Online Writing Lab (OWL).

Student services: If you are a student with a disability and you need academic accommodations, please see me and contact the Office of Disability Services (ODS) at 993-2474. All academic accommodations must be arranged through the ODS. Mason offers counseling and psychological services that can provide assistance if you find yourself overwhelmed by life, want training in academic or life skills, or the like.

University policies: The University Catalog is the central resource for university policies affecting student, faculty and staff conduct in university affairs.
Information regarding weather related changes in the University’s schedule (e.g., closing or late opening) will be provided on the GMU website and via MasonAlert. Changes to schedule or deliverable due dates, if any, will be communicated via email and on Blackboard.

Mason Student privacy is governed by the Family Educational Rights and Privacy Act (FERPA) and is an essential aspect of this course.

Copyright: Any audio or visual recording of lectures, reuse or remix of course materials, or further dissemination of course content is not permitted without prior written consent from me and George Mason University unless the recording is part of an approved accommodation plan.

Disclaimer: Any changes to assignments or course schedule will be announced on Blackboard and/or via e-mail. Inability to access the course webpage or failure to read e-mails cannot be an excuse for late submissions or non-completion of assignments.

### SCHOOL OF BUSINESS RECOMMENDATIONS FOR HONOR CODE VIOLATIONS

*Approved Spring 2016*

**Graduate Students**

<table>
<thead>
<tr>
<th>Type of Violation</th>
<th>First Offense</th>
<th>Second Offense</th>
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<tbody>
<tr>
<td>Plagiarism, lying, cheating on an assignment, homework, or including other’s work as your own</td>
<td>An F in the class</td>
<td>An F in the class and dismissal from program</td>
</tr>
<tr>
<td>Egregious Violation [e.g., stealing an exam; passing on confidential course material; cheating on an exam, project, or otherwise violating specified rules for an exam or project; etc.]</td>
<td>An F in the class and dismissal from program</td>
<td>An F in the class and dismissal from program</td>
</tr>
</tbody>
</table>