

**College of San Mateo  
Official Course Outline**

1. **COURSE ID:** ACTG 169    **TITLE:** Accounting Ethics  
**Units:** 3.0 units    **Hours/Semester:** 48.0-54.0 Lecture hours; and 96.0-108.0 Homework hours  
**Method of Grading:** Letter Grade Only
2. **COURSE DESIGNATION:**  
**Degree Credit**  
**Transfer credit:** none
3. **COURSE DESCRIPTIONS:**  
**Catalog Description:**  
Study of ethical issues and professional responsibilities in the accounting profession. Topics will include the AICPA Code of Professional Conduct and Treasury Department Circular 230. Students will use the case study method to analyze the ethics of decisions made by individuals at real-world companies. This course meets the California Board of Accountancy accounting ethics course requirement for CPA licensure. Accounting Ethics includes topics tested on the Auditing and Attestation (AUD) and Regulation (REG) sections of the CPA exam. This course is part of the CPA Exam Preparation Series, which is intended to meet the education requirement to sit for the CPA exam.
4. **STUDENT LEARNING OUTCOME(S) (SLO'S):**  
Upon successful completion of this course, a student will meet the following outcomes:
  1. Identify and analyze ethical standards and professional responsibilities required by the AICPA Code of Professional Conduct and Treasury Department Circular 230.
5. **SPECIFIC INSTRUCTIONAL OBJECTIVES:**  
Upon successful completion of this course, a student will be able to:
  1. Identify ethical issues in accounting
  2. Analyze the effect of ethical and unethical decisions
6. **COURSE CONTENT:**  
**Lecture Content:**
  - 1 The Nature of Accounting and the Chief Ethical Difficulty: True Disclosure
  - 2 Ethical Behavior in Accounting: What is Ethics?
  - 3 Ethical Behavior in Accounting: Ethical Theory
  - 4 Accounting as a Profession: Characteristics of a Profession
  - 5 Accounting Codes of Conduct
  - 6 The Rules of the Code of Conduct
  - 7 The Auditing Function
  - 8 The Ethics of Managerial Accounting
  - 9 The Ethics of Tax Accounting
  - 10 Ethics Applied to the Accounting Firm
7. **REPRESENTATIVE METHODS OF INSTRUCTION:**  
Typical methods of instruction may include:
  - A. Lecture
8. **REPRESENTATIVE ASSIGNMENTS**  
Representative assignments in this course may include, but are not limited to the following:  
**Writing Assignments:**  
For each accounting ethics case read:
  1. Identify ethical issues in accounting
  2. Analyze the effect of ethical and unethical decisions**Reading Assignments:**  
Read accounting ethics cases.
9. **REPRESENTATIVE METHODS OF EVALUATION**  
Representative methods of evaluation may include:

- A. Papers
- B. Quizzes

10. **REPRESENTATIVE TEXT(S):**

Possible textbooks include:

- A. Ronald F. Duska, Brenda Shay Duska, Kenneth Wm. Kury. *Accounting Ethics*, 3 ed. Wiley, 2018

**Origination Date:** March 2022

**Curriculum Committee Approval Date:** March 2022

**Effective Term:** Fall 2022

**Course Originator:** Rosemary Nurre