

**A201 - INTRODUCTION TO FINANCIAL ACCOUNTING  
SUMMER 2010**

**Instructor:** Professor Linda Christiansen JD MBA CPA  
**E-mail Address:** [lchristi@ius.edu](mailto:lchristi@ius.edu)  
**Office Hours:** MTR 10:15-10:45 and by appointment  
**Office:** Hillside Hall 011B  
**Required Resource:** Financial Accounting, Needles & Powers (10th)

<u>Date</u>	
5-11	Class Introduction, Chapter 1
5-13	Lecture Chapter 1, Chapter 1 HW; Lecture Chapters 2 & 3 (skip LO 5)
5-17	Chapter 2&3 HW; Lecture Chapter 4 (skip LO 3)
5-18	Chapter 4 HW
5-20	Exam 1; Lecture Chapter 5 (skip LO 5), Supplement
5-24	Chapter 5 HW; Lecture Chapter 6
5-25	Chapter 6 HW; Lecture Chapter 7 (skip LO 1,2, SO 5,6)
5-27	Chapter 7 HW
6-1	Exam 2; Lecture Chapter 8 (skip LO 1 & 2, except cover "cash equivalent")
6-3	Chapter 8 HW; Lecture 9 (skip LO 1,4,5) & 10 (skip LO 3,4)
6-7	Chapter 9 & 10 HW; Lecture Chapter 11
6-8	Chapter 11 HW
6-10	Exam 3; Lecture Chapter 12 (skip pp. 544-550, LO 5)
6-14	Chapter 12 HW; Lecture Chapter 14 (skip LO 2,3,5,7)
6-15	Chapter 14 HW; Lecture Chapter 15 (cover LO 1 only)
6-17	Chapter 15 HW
6-21	Extra study day/catch up day
6-22	Exam 4

**NOTE:** This is a **tentative schedule** of events and as such, is subject to change. Verbal notification of any change to any syllabus information at any regularly scheduled class meeting or Oncourse announcements or Oncourse mail will constitute sufficient notice. You are responsible for any changes.

\*\*You are responsible for information beginning or ending on the skipped pages.

## Course Objectives

This course is required of all business majors because you must understand these basic accounting concepts before you begin upper level business classes *for any business major*.

This class is an introduction to the fundamental (basic) concepts and issues of financial accounting. The course covers analysis and recording of economic transactions, preparation of financial statements for service and merchandising concerns.

## Class Procedure

Individual study and preparation outside of class is **vital** for your success. The lectures will focus on major points introduced in the text. If you have read and are familiar with the assigned chapter before the lecture, this will greatly assist you in understanding the lecture. After the lecture, you should study your notes, re-read the chapters, and in the process, work relevant problems from the end-of-the-chapter exercises.

It is vital that you attend every class for the entire class session, and to be prepared in advance to discuss the reading and problems in the event you are called. Attendance, preparation, and class participation are important to your success in this class, and may be rewarded in your final grade.

I cannot express to you strongly enough the importance of preparation and hard work in this class. This class will require reading and study on a daily basis. This is necessary for success in any accounting class.

## Attendance

**The Indiana University Southeast Bulletin states:**

“Absences

Class attendance is required. Illness is usually the only acceptable excuse for absence from class. Other absences must be explained to the satisfaction of the instructor, who will decide whether missed assignments may be made up.”

## Missed exam

In any case of a missed exam, you may choose to take a cumulative final exam to earn a grade. Otherwise, the exam grade will be zero. The cumulative final will be offered during finals week. This is an exam **in addition to** the fourth exam offered during the class period in final week. There is only one make-up opportunity. A grade of zero will be on in the Oncourse gradebook until the cumulative final exam is taken to replace the grade. If you have any questions, please ask.

## Academic Misconduct – Cheating

Don't even think about cheating in any way, shape, or form. Out of respect for students legitimately earning their grades, I will pursue every avenue and punishment for any academic dishonesty. Please ask me if you have any questions at all on this matter. Please see the Student Manual for prohibitions on Academic Misconduct.

## Classroom Etiquette

Please be respectful and courteous of your classmates and your instructor. You are mature enough to know that you should not arrive late, leave early, or leave the classroom for **any period of time**, for other than an emergency. Additionally, you must be present for the entire class session to receive credit for attending class. Please **turn off** phones and pagers. Please no food in the classroom.

## Electronic Equipment

Because of past and potential occurrences, cell phones and graphing or programmable calculators are not to be used during exams. You may use a simple basic calculator for exam calculations if you want to use a calculator. If you have any questions regarding the acceptability of a particular calculator, you can check in advance to avoid not having access to a calculator for an exam.

This course does not require computer access or usage during class sessions. As a result, portable (laptops, notebooks, etc.) computers are not to be used during class. They should remain stored and out of view during class sessions.

## Oncourse

Oncourse is an incredibly useful tool that we will utilize in this class. If you do not know how to access Oncourse or use that service, please ask a computer lab assistant immediately. You are responsible for any messages or announcements the instructor sends through Oncourse. **You must enable your email forwarding preference (under "Messages" and then "Settings") and set it to an email address you check regularly in order to be notified of an Oncourse message.** Please do this as soon as possible so that you do not miss any information. The lab assistants will be happy to assist you in this endeavor.

The instructor has provided a wealth of materials on Oncourse for you: syllabus, transparencies used in class, and solutions to the homework. The documents are available under the "Resources."

## Transparency Outline

A copy of all the transparencies is available in outline form on Oncourse under "Schedules." Please print out a copy so you can concentrate on the lecture, rather than wasting your time and effort writing furiously.

## Prerequisite

You must have 12 hours of college credit and a cumulative GPA of 2.0. If you do not meet these requirements, please withdrawal from the class this first week in order to receive a full refund. You may be able to stay in the class with special permission from the instructor. **NOTE:** The Registrar will administratively withdraw you for the course if you have not met the prerequisites. This will take place after the first week of classes and will reduce your refund and limit your ability to add another class.

## **Scantron Errors**

Erasures on a scantron answer sheet may cause an answer to be scored incorrectly. If you erase on your scantron answer sheet, circle that line if you would like me to review the accuracy of the grading on that line. Otherwise the machine grading will stand.

## **Request for Incomplete**

### **The Indiana University Southeast Bulletin states as follows:**

The grade of I (incomplete) indicates that the student has completed satisfactorily the major portion of a course but is prevented by extraordinary circumstances from completing the balance of the course.

The grade of I will only be given if the instructor has sufficient reason to believe that the failure to complete the requirements of the course was beyond the student's control and that it would be unjust to hold the student to the time limits normally fixed for completion of the required assignments. The grade of I should not be awarded simply to exempt a student from paying tuition for a repeated course.

## **Disability**

Students who have a disability that requires accommodations in the classroom should contact Services for Students with Disabilities (941-2579) in Library Building Room 022. The student will need to provide documentation of disability. Additional information about the Office of Services for Students with Disabilities is available at: <http://www.ius.edu/SSDis/homepage.htm>.

## **Religious Holiday**

As dictated by IUS School of Business administration, any student who is unable to attend classes or participate in an examination or work requirement on a particular day as a result of restrictions due to a legitimate religious holiday is excused from performing at that specific time. If the work cannot be completed in advance, the student will be given the opportunity to make up the work that was missed, provided that the make-up work does not create an unreasonable burden upon Indiana University or IU personnel. Full and complete notification to the instructor must be given and appropriate paperwork must be completed within the first two weeks of the semester.

## **Turnitin**

Indiana University subscribes to Turnitin.com, a tool that confirms that you have used and cited sources accurately in your paper. By taking this course, you agree that all written assignments may be submitted to Turnitin.com for an "originality report" and that, upon request from your instructor, you must provide an electronic version of your paper. Instances of plagiarism, or failure to supply your instructor with an electronic version of your paper, will be handled according to the Student Disciplinary Procedures that accompany the Code of Student Rights, Responsibilities, and Conduct [<http://ius.edu/studentaffairs/codeprocedures.cfm>] and may result in an academic sanction, up to and including failure of the course. Even when not required, students are encouraged to use Turnitin.com as a personal resource to help ensure outside works are cited appropriately. All papers submitted to Turnitin.com will remain in the private, Indiana University database.

### Total Points and Grading Scale

A	90-100%	100	Exam 1
B	80-89%	100	Exam 2
C	70-79%	100	Exam 3
D	60-69%	<u>100</u>	Exam 4
F	Below 60%	400	Total Points

### Assurance of Learning Objectives

**Area:** Knowledge of Business

**Goal:** Students demonstrate knowledge of functional areas of business including accounting, economics, management, finance, marketing, and production.

**Outcome:** Students are able to prepare, read, and understand financial statements

**Activity:** Exam problem

**Measure:** Given a list of account balances students will correctly prepare the three major financial statements, the Income Statement, the Balance Sheet, and the Statement of Retained Earnings.

## HOMEWORK PROBLEMS

Chapter 1	E8,9,11
Chapter 2	E6,7,12; P5
Chapter 3	E10,11; P2
Chapter 4	E3; P1,2 (both months)
Chapter 5	E4,5,6,7,9; P5 (#1 only; multi-step Income Statement, not single step)
Chapter 6	E5,11; P4
Chapter 7	E8; P1,2 (SE3,4,5,6)
Chapter 8	E10,11; P4
Chapter 9	E9; P2,3
Chapter 10	SE2,3; E3
Chapter 11	SE4,5,6,7,8; E10,13,15,16 (P3,4)
Chapter 12	E5,10,11
Chapter 14	E5,8,10,12
Chapter 15	E3; P1 (P5)

**YOU ARE ENCOURAGED TO WORK UNASSIGNED PROBLEMS SIMILAR TO THE ONES ASSIGNED.**

A review problem with a full solution is at the end of each chapter between the chapter and the homework problems.

Solutions for exercises and problems are available on Oncourse under the "Resources" tab (pdf format).

BLOOM'S TAXONOMY - Benjamin Bloom created this taxonomy for educational objectives. It provides a structure to help you to study using appropriate strategies.

## Competence and Skills Demonstrated

### Knowledge

- observation and recall of information
- knowledge of dates, events, places
- knowledge of major ideas
- mastery of subject matter
- *Question Cues:*  
list, define, tell, describe, identify, show, label, collect, examine, tabulate, quote, name, who, when, where, etc.

### Comprehension

- understanding information
- grasp meaning
- translate knowledge into new context
- interpret facts, compare, contrast
- order, group, infer causes
- predict consequences
- *Question Cues:*  
summarize, describe, interpret, contrast, predict, associate, distinguish, estimate, differentiate, discuss, extend

### Application

- use information
- use methods, concepts, theories in new situations
- solve problems using required skills or knowledge
- *Questions Cues:*  
apply, demonstrate, calculate, complete, illustrate, show, solve, examine, modify, relate, change, classify, experiment, discover

### Analysis

- seeing patterns
- organization of parts
- recognition of hidden meanings
- identification of components
- *Question Cues:*  
analyze, separate, order, explain, connect, classify, arrange, divide, compare, select, explain, infer

### Synthesis

- use old ideas to create new ones
- generalize from given facts
- relate knowledge from several areas
- predict, draw conclusions
- *Question Cues:*  
combine, integrate, modify, rearrange, substitute, plan, create, design, invent, what if?, compose, formulate, prepare, generalize, rewrite

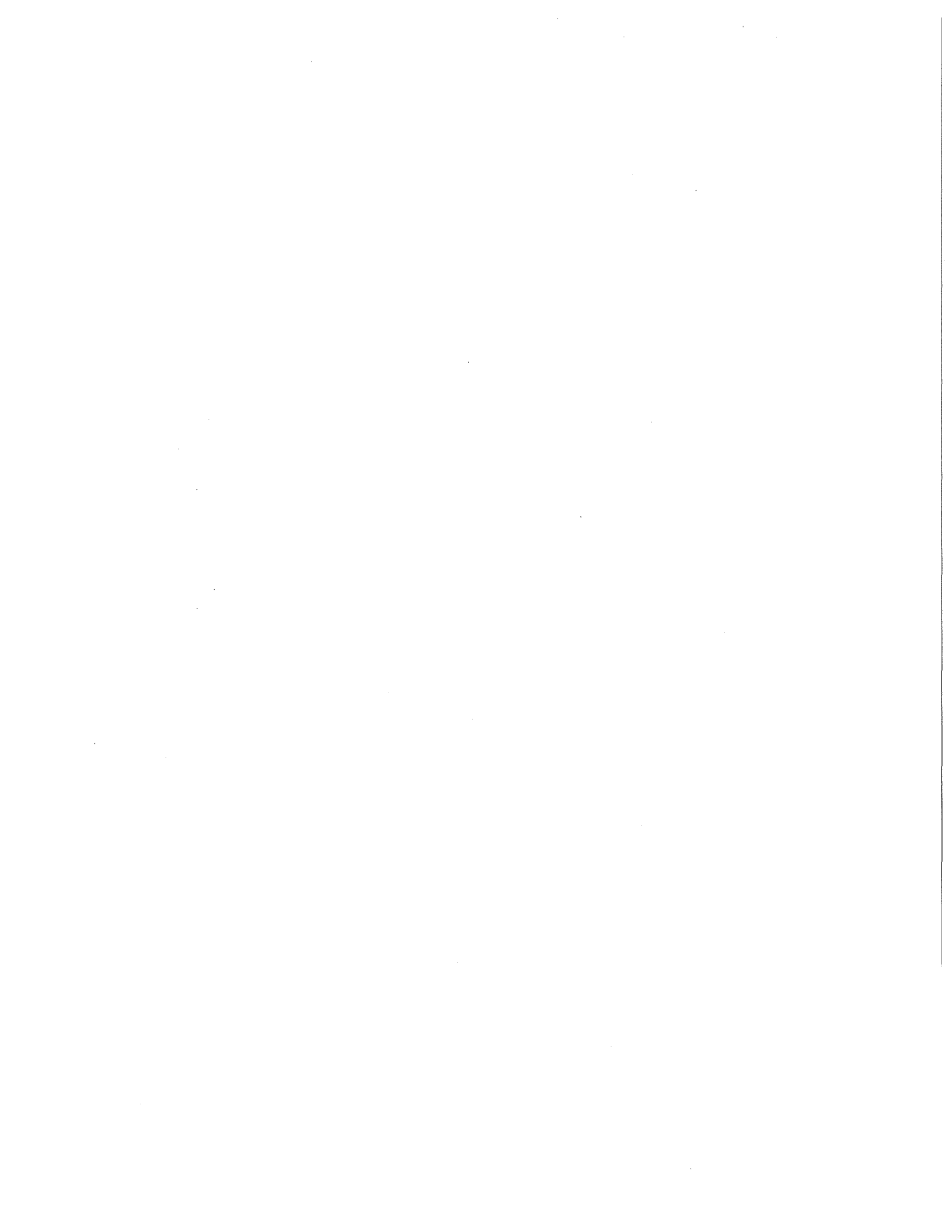
### Evaluation

- compare and discriminate between ideas
- assess value of theories, presentations
- make choices based on reasoned argument
- verify value of evidence
- recognize subjectivity
- *Question Cues:*  
assess, decide, rank, grade, test, measure, recommend, convince, select, judge, explain, discriminate, support, conclude, compare, summarize

\* Adapted from: Bloom, B.S. (Ed.) (1956) Taxonomy of educational objectives: The classification of educational goals: Handbook I, cognitive domain. New York ; Toronto: Longmans, Green.

LEVEL	DEFINITION	SAMPLE VERBS	SAMPLE BEHAVIORS
KNOWLEDGE	Student recalls or recognizes information, ideas, and principles in the approximate form in which they were learned.	Write List Label Name State Define	The student will define the 6 levels of Bloom's taxonomy of the cognitive domain.
COMPREHENSION	Student translates, comprehends, or interprets information based on prior learning.	Explain Summarize Paraphrase Describe Illustrate	The student will explain the purpose of Bloom's taxonomy of the cognitive domain.
APPLICATION	Student selects, transfers, and uses data and principles to complete a problem or task with a minimum of direction.	Use Compute Solve Demonstrate Apply Construct	The student will write an instructional objective for each level of Bloom's taxonomy.
ANALYSIS	Student distinguishes, classifies, and relates the assumptions, hypotheses, evidence, or structure of a statement or question.	Analyze Categorize Compare Contrast Separate	The student will compare and contrast the cognitive and affective domains.
SYNTHESIS	Student originates, integrates, and combines ideas into a product, plan or proposal that is new to him or her.	Create Design Hypothesize Invent Develop	The student will design a classification scheme for writing educational objectives that combines the cognitive, affective, and psychomotor domains.
EVALUATION	Student appraises, assesses, or critiques on a basis of specific standards and criteria.	Judge Recommend Critique Justify	The student will judge the effectiveness of writing objectives using Bloom's taxonomy





**B516 – THE LEGAL AND ETHICAL ENVIRONMENT OF BUSINESS  
INDIANA UNIVERSITY SOUTHEAST  
SCHOOL OF BUSINESS  
FALL 2010**

**Instructor:** Professor Linda Christiansen JD MBA CPA  
**Email Address:** [lchristi@ius.edu](mailto:lchristi@ius.edu) or Oncourse Messages  
**Office:** Hillside Hall 011B  
**Office Hours:** 30 minutes before in-class sessions; by email; and by appointment

**Required Resources:**

- Wall Street Journal subscription ([www.WSJstudent.com](http://www.WSJstudent.com); the student subscription includes both paper and electronic versions)
- Selected chapters from two books. You may purchase both books online from [iChapters.com](http://iChapters.com) or Amazon; or you may purchase the assigned chapters from [www.iChapters.com](http://www.iChapters.com) (see “Material Coverage” later on syllabus; first chapters of each book are free)
  - Foundations of the Legal and Ethical Environment of Business; Jennings; Cengage; ISBN 978-0-324-56651-2 or 0-324-56651-4
  - Business Ethics: Case Studies and Selected Readings; Jennings; 6<sup>th</sup> edition; Cengage; ISBN 978-0-324-65774-6 or 0-324-65774-9

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“Education is what survives when what has been learned has been forgotten.”  
B.F. Skinner

“The iron ore thinks itself senselessly tortured by the flames but the steel blade  
looking back knows better.”  
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**YOU ARE RESPONSIBLE FOR EVERYTHING INCLUDED IN THIS SYLLABUS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE INSTRUCTOR IN THE FIRST WEEK OF CLASS FOR FURTHER CLARIFICATION.**

**NOTICE:** If you will or could be out of town or otherwise unavailable for any part of the course, please discuss with the instructor immediately to avoid repeating the course. Class sessions are very important with the hybrid format because the classroom material is distilled into those classes. Equally important are the online portions of the class. “Online” does not mean ‘no work’. It represents a degree of flexibility, but not freedom from coursework. You can do most of the online work from anywhere (except the group work portion), but you still must be dedicated and ‘present’ in the online classroom environment.

**Goals for this course include:**

1. To develop/increase critical thinking skills
2. To achieve legal literacy - general legal knowledge to be a more fully informed citizen (terminology, American legal system, etc.)
3. To see the constant change and evolution in the law
4. To develop legal research skills
5. To have a practical, applicable awareness of legal issues for a business manager
6. An increased awareness of ethical issues in the decision-making process
7. An increased awareness of stakeholders' positions and rights.
8. To establish familiarity with the Wall Street Journal (and hopefully a habit)

**COURSE OBJECTIVES:**

**Business Law**

Managers must be aware of legal issues in the business world to avoid costly lawsuits. This course will survey major business law topics, with a managerial approach in mind. I do not wish to make you lawyers, merely better informed business people.

Much of the litigation and liability arising in business is avoidable. Many times the only difference between an employer being sued or not is a manager or supervisor who recognizes that the decision being made may lead to unnecessary litigation and thus avoids it. Management often strays from appropriate considerations and treads on thin legal ice. Many of these mistakes made are based on ignorance rather than malice. Often it is a result of simply not knowing that a decision was being handled incorrectly.

This course is designed to make anyone who manages people in any area of business aware of the law and pitfalls involved. MBA students/managers/employers must be informed of the reasoning behind legal requirements. Additionally, this course provides a basis for making decisions in "gray areas" through the study of social and political movements, legislative history, and case law. Knowing the reason a law exists can help an employer make the correct choices in interpreting the law when making workplace decisions with no clear-cut answers.

**Ethics**

This course should also heighten awareness and develop insights into the ethical ideals of the business environment. Ethics is the study and practice of decisions about what is good or right. Ethics guide us when we are wondering about what we should be doing in a particular situation. Business ethics is an application of ethics to the special problems and opportunities experienced by businesspeople. These problems and opportunities present businesses with ethical choices, each of which have advantages and disadvantages. An ethical dilemma is a dilemma

or choice for which many times no clear right decision is available. The dilemma has multiple potential solutions, none of which is altogether superior. Social responsibility of business consists of the collection of expectations that the global community imposes on its firms.

This goal of this course is to expose students to the different dimensions of ethical dilemmas – various parties affected by the actions of business. The case studies and discussions provide students with some assistance in thinking systematically about issues of right and wrong in business conduct. The course will provide practical methods by which current and future business managers can think more carefully about the ethical dilemmas they will face throughout their careers.

### **Critical Thinking**

An important goal for this course is to develop your abilities to think critically. Critical thinking is reasonably and reflectively deciding what to believe or do; thinking that explicitly aims at well-founded judgment. It is incredibly important in our professional activities, as well as every other aspect of our lives. Critical thinking and evaluation skills are essential ingredients for making good business decisions. I will use the Socratic method of instruction as a means to encourage your ability to analyze; to discern the issues; to “think on your feet”; to understand and support both sides of a discussion; to question judgments, reasoning, and conclusions; to constructively challenge assumptions; to recognize weaknesses and ambiguities; among other skills. All of these are to be accomplished in a constructive, respectful manner.

NOTE: Please become very familiar with Bloom’s Taxonomy on the last two pages of this syllabus to understand the thinking development progression required for this class.

### **AACSB Assessment**

#### **Assurance of Learning Goals**

**Area:** Ethical, Legal, Societal, and Global

**Goal:** Students understand the ethical framework in which organizations operate and have the ability to comprehend, describe, and explain the social, legal, and global influences facing our world today.

**Outcome:** Students are aware of the current laws, regulations, and legal issues affecting business and they can recognize the legal and ethical ramifications of their acts in the business world.

**Measure:** Given fact situation(s)/case(s) and/or newspaper article(s) with legal and ethical issues imbedded, students can identify the applicable areas of law, legal issues and ethical issues represented in the real-world situation, and reach a conclusion.

**Area:** Ethical, Legal, Societal, and Global

**Goal:** Students understand the ethical framework in which organizations operate and have the ability to comprehend, describe, and explain the social, legal, and global influences facing our world today.

**Outcome:** Students are able to recognize and analyze ethical problems and choose and defend resolutions.

**Measure:** Given fact situation(s)/case(s) and/or newspaper article(s) with ethical implications and applications, students can correctly identify the ethical dilemma, stakeholders, decision-makers and alternative solutions through a structured, logical analysis with few or no unsubstantiated conclusions.

## **B516 Course Coverage (Tentative Schedule)**

(This schedule is tentative and is subject to change. Make sure you attend every class session and that your Oncourse messages are forwarded to an account you check daily.)

8/23,9/25	CLASS – Introduction, LAW chapter 1
8/30,9/1	CLASS – LAW chapters 3, 8, 10
9/8,9/13	CLASS – LAW chapters 11, 17
9/15,9/20	CLASS – Conclude LAW topic, ETHICS Units 1,2
9/22,9/27	CLASS – ETHICS Unit 2, 3; groups assigned
9/29,10/4	CLASS – if needed Legal Research Podcasts Deadline to formulate and email research questions Current Events Postings – Week 1
10/6, 10/11	<b>LAW EXAM (ON CAMPUS)</b> Individual Ethical Dilemma formulation deadline; Current Events Postings – Week 2
Oct 11-16	ONLINE; Current Events Postings – Week 3
Oct 18-23	ONLINE; Current Events Postings – Week 4
Oct 25-30	ONLINE; Current Events Postings – Week 5
Nov 1-6	ONLINE
Nov 8-13	ONLINE
Nov 15-20	ONLINE
Nov 22-27	Thanksgiving Holiday
Nov 29-Dec 4	ONLINE
Dec 6/Dec 8	<b>ETHICS EXAMS (ON CAMPUS)</b> Ethics and Legal Research Project due

**NOTE:** This syllabus is a tentative schedule of events and information, and as such is subject to change. Verbal notification of any change to any of this information at any regularly scheduled class meeting or Oncourse postings will constitute sufficient notice. You are responsible for any changes.

**\*\*\* You must attend the section for which you are registered. \*\*\***

# ONLINE WORK SCHEDULE

## SEPTEMBER 27/OCTOBER 2

- Current Events Postings (week 1)

## OCTOBER 4-9

- Current Events Postings (week 2)
- Each group (assigned by professor) will select an article and email to professor for approval. Each article can only be used by one group – first come, first served. DEADLINE: Emailed by **midnight October 12**.

## OCTOBER 6 or 11 – LAW EXAMS

## OCTOBER 11-16

- Current Events Postings (week 3)
- Each member of the group must prepare an ethical analysis of the group's selected article **WITHOUT HELP FROM OTHER GROUP MEMBERS**, prepare completely individually. DEADLINE: Posted on appropriate Oncourse Discussion Forum by **midnight OCTOBER 17**.

## OCTOBER 18-23

- Current Events Postings (week 4)
- Each member of the group will carefully and fully critique each of the drafts of fellow group members. You should use the grading rubric plus detailed comments.
- The group will work on a final group version of the ethical analysis, combining the best of each version. It is vitally important that the group submission be better than each of the individual submissions because of the additional practice. Be aware that each person is required to do an honest peer review of every other member of the group.
- The group work can be done in any way you decide – face-to-face meetings, conference calls, forums, etc. Just make sure it is a true collaboration and opportunity to learn from each other. Challenge each other to produce the best work. And make sure the group submission is cohesive and flows. **DO NOT** cut-and-paste the best of your individual answers!
- DEADLINE: Group submission is due by **midnight OCTOBER 24**.

- Submit by email to the professor a peer review of each member of the group. You must assess the quality of the performance and teamwork of each person separately, by name. Please note whether they performed well and similar to other group member; performed at a level less that appropriate and of the other group members; or performed and contributed more than others.
- **DEADLINE:** Peer review of each group member (by email) due **midnight OCTOBER 25.**

### **OCTOBER 25-30**

- Individually, each student will critique the work of all other groups but one on the appropriate Oncourse Forum. Please hold one remaining article for a later assignment – do not read that groups analysis or other students' critiques. The critiques are to be respectful (or final grade will be reduced).
- **DEADLINE:** Critiques must be posted by **midnight OCTOBER 31** (extra time is allowed because this should be done well, not just superficial comments).

### **NOVEMBER 1-6**

- Individually, write an ethical analysis for the remaining article (the one you did not write and did not critique). Use this as a chance to assess your abilities to analyze before taking the ethics exam by simulating testing conditions. Read the article and type the analysis in the 2 hour 45 minute testing period.
- **DEADLINE:** Your final practice for the ethical analysis process must be posted on Oncourse by **midnight NOVEMBER 7.**

### **NOVEMBER 8-13**

- For the article your selected as your final practice, please read the group example, as well as all of the critiques to assess the quality of your work. Check for ideas that you missed. Your result does not have to be the same, but you should hit many of the same issues. Hopefully your work is better than the postings, as a result of your additional practice.
- Professor will post feedback comments on each of the group analysis postings. This week you must read each of those comment postings, as well as read all of the critiques of your fellow students and use this feedback to learn more about the analysis process and your skills at this point.

### **NOVEMBER 15-20**

- Research and ethical analysis project work

**NOVEMBER 22-27      THANKSGIVING BREAK**

**NOVEMBER 29-DECEMBER 4**

- Research and ethical analysis project work

**DEC 6 or 8 – ETHICS EXAM**



**Reading Material Purchase – iChapters (now Cengage Brain)**

You can purchase either the full textbooks through <http://www.iChapters.com> or Amazon, or you can purchase the assigned chapters electronically through iChapters.com. You will need to print the readings for active learning (i.e. writing on the reading, making notes, referring from page-to-page) and class usage.

If you choose to utilize iChapters for your required resources, you may use the resources on the website or customer support services if your have a problem.

<http://www.ichapters.com/market/support.html>

<http://www.ichapters.com/market/index.html>

<http://www.ichapters.com/market/faq.html>

Computer labs on the IUS campus do not allow the software download from iChapters, due to general student computing concerns. The Business-dedicated computer in the IUS Library will be equipped for downloading if you wish to access iChapters on a university computer. Please contact the Reference Desk Librarian to locate that computer.

**Course Grade Calculation**

Law Exam	20%
Ethics Exam	20%
Ethics and Law Research and Analysis Project	30%
<b>Quality</b> class, group, and forum preparation and contributions	<u>30%</u>
	<u>100%</u>

**IMPORTANT COURSE GRADE INFORMATION:**

If “Current Events” Forum posting minimums for each week, or if any other submission requirements are not met on a timely bases, your course grade will be reduced by one-half a letter grade for each week you do not meet the minimum. Final course grade will be reduced by one-half a letter grade for each time you miss any required online submission. Please check the instructions for current events assignment in this syllabus. Make sure you meet all other submission deadlines included in this syllabus or as directed through Oncourse or in class discussion. If you have any questions, ask the instructor.

**NOTE:**

You are responsible for everything posted in the Oncourse Resources, for all information and announcements in class, and for all Oncourse Messages sent to you. Please read and review carefully; print everything you cannot remember well.

### **Class and Forum Preparation and Contribution Expectation**

As with any graduate course, I expect students to attend and make meaningful contributions every class meeting and online in the form of questions, answers, commentary, and other meaningful, participative contribution. Preparation is crucial for good class discussion and analysis. Mere participation does not constitute meaningful contribution. Quantity does not necessarily mean quality. Meaningful class contribution includes active listening and respect for others contributions.

For law, you should brief the cases in advance (example included with this syllabus) and be prepared to discuss the chapters. For ethics, you must carefully read the assigned readings and cases, and prepare a written analysis (not to be handed in). You may be called upon to discuss the material in detail. I will assume you have read the material and understand the basic concepts unless you ask specific questions.

Preparation evidenced by participation will influence your course grade. I expect students to be active participants, because this is the best way to learn the material.

Please ask me if you have any questions on the material assigned, or I will assume that you have read and understand it. Your preparation on the basic information is critical in order that we may focus on discussion and application of the material, as well as development of critical thinking skills.

### **Current Events Posting and Threaded Discussions**

You are required to post quality, relevant postings on Oncourse threaded discussions in the Forum section.

**Minimum postings** – at least one new (so far un-posted) article each week; and at least four relevant, reaction postings per week. They must add value to the online discussions. (The articles and comment ideas are first-come-first served – please review before posting your work to make sure it is a new article or idea.)

**These are only the minimums.** Greater quality participation will result in a higher grade earned for participation (the combination of all class participation comprises a total 30% of your grade).

**NOTE:** you only earn credit for Sunday postings if you have already met your minimum for the week. Doing all of this assignment on one day does not add value to the class. It meets the technical requirement of the assignment but violates the spirit, and therefore will not be counted.

Your participation grade is also impacted by your activity in the group forums and can be negatively affected by peer reviews of group forum projects. So please be actively involved in that process as well.

### Oncourse

Oncourse is an incredibly useful tool we will utilize in this class. If you do not know how to access Oncourse or use that service, please ask a computer lab assistant immediately. You are responsible for any messages or announcements I send through Oncourse. **You must enable your email forwarding preference (under "Messages" and then "Settings") and set it to an email address you check regularly in order to be notified of an Oncourse message.** Please do this as soon as possible so you will not miss any information. The computer lab assistants will be happy to assist you in this endeavor.

Oncourse will publish gibberish in posts if you copy and paste from Word. I encourage you to use Word to draft your posts for quality control, but if you choose to do that please review the information on this website for instructions how to post so that Oncourse does not insert gibberish in your post.

<http://kb.iu.edu/data/asyy.html>

Additional information is available on the following links:

Oncourse For Students Guide:

[http://lte.ius.edu/pdf/ius\\_student\\_oncourse\\_guide.pdf](http://lte.ius.edu/pdf/ius_student_oncourse_guide.pdf)

Help icon in DF link destination:

<https://oncoursehelp.iu.edu/helptool/docs/sakai.forums>

You are responsible for ALL information posted on Oncourse and in messages.

### Library On-Line Resources

The IUS Library has a wealth of on-line resources available for your use. Many of these databases are available from IUS network computers only. I would highly recommend you familiarize yourself with these resources because they are very valuable in this class, as well as for your other MBA classes. You can access these databases by going to the IUS homepage ([www.ius.edu](http://www.ius.edu)), clicking on departments, library, indexes. You then have a choice of several excellent resources for newspapers, journals, and law related information: (1) Inspire, (2) Dow Jones Interactive, (3) Newsbank Newsfile and Business Newsbank, and (4) (Academic Universe) Lexis-Nexis. These resources offer almost an infinite amount of interesting and topical material for assignments.

I encourage you to use Lexis-Nexis to retrieve the full text of any of the abridged cases in the readings. Reading the full text will aid your preparation and understanding.

### **Research Project**

This course requirement will help you discover and acquire skills in the world of legal research. You will be researching the law applicable to two legal issues in your workplace. A third part of the final project is for you to complete a full ethical analysis of a real situation in your work-life – either past, current, or possible in the future. The ethical analysis will be just like the requirement for the midterm exam except that you will be using a situation from your place of business and you need to develop the facts as well as the analysis in your answer.

The first step is a very important part of the assignment - to reflect on the legal issues facing your business in your position or area. Within the first three weeks of the course, you must draft at least three legal questions that you can research and answer. We will then begin the process of learning legal research for the business manager. (Please see the instructor if you have any issues drafting questions.) The submission must include information regarding your business and position. The questions must be complete so that I can give you adequate feedback.

Project Due Date - The finished project is due the last night of class. Please be aware that this project is assigned in advance of the first night of class (on Oconcourse) and you should work diligently on the project throughout the course, so that you can submit your best work. Although not required, feel free to share a rough draft with me somewhere along the way (several weeks in advance of the deadline) for a quick overview assessment of general quality and quantity.

### **Research Project Components**

- Original questions with professor feedback
- Disclaimer that this report is not to be considered legal advice
- Executive summaries, separate one for each question
- Research trails – listing the path you took to find each of the answers
- Answers to questions with all references footnoted clearly and often, with conclusions (footnote guidance posted under “Resources”)
- Restate the question at the beginning of each answer for readability
- Copies of research sources and documents used must be included with specific sections used highlighted

### **Ethics Analysis Components**

- Original question proposal with professor feedback
- Full analysis of an ethical dilemma you personally face in your workplace situation

Follow all directions, guidance, and advice offered on Oncourse under Resources and Messages.

The writing quality and style should be graduate student quality and presentation. The assignment requires analysis and evaluation, not just reporting of information. Instructor will consider the following competencies in evaluating papers, **as applicable** to the questions.

- Identification of problems and potential solution approaches
- Applicable law - statutes, case law, and regulations, as applicable
- Evaluation of the cost/benefit of alternative solutions
- Organization and evaluation of information, alternatives, risks, and rewards
- Objective identification of strengths, weaknesses, opportunities, and threats
- Linking of data, knowledge, and insights together for decision-making purposes
- Communication of the impact of identified risks and recommendations of corrective action
- Preparation of report with objectivity, conciseness, and clarity
- Organization and effective display of information so that it is meaningful
- Expression of information and concepts with conciseness and clarity when writing and speaking
- Valid and reliable evaluation of information
- Proposal and evaluation of alternative solutions

### **IMPORTANT: This Project Is NOT Legal Advice**

The grade assigned on the research does not evaluate the accuracy of the analysis. Please refer to the disclaimer noted in this syllabus. Enrollment, attendance, and work product in the course is not in any way to be considered legal advice. The legal research project and its grading is for educational purposes only. The grade is for the research and presentation, NOT for accuracy of the conclusion. The instructor is not researching any of the questions to verify the quality of legal advice.

## **GRADING GUIDELINES FOR RESEARCH PROJECT**

### **The grade of A will be assigned if the project includes:**

- All the requirements of a B paper
- Inviting presentation
- Creative analysis
- Thorough application of research skills, research resources, and course materials
- A discussion of the company politics, as they relate to the topic

### **The grade of B will be assigned if the project includes:**

- All the requirements of a C paper
- No spelling errors
- Displays the competencies listed above, as appropriate
- A demonstration of reflective thought
- Some creativity
- Clear and logical thought pattern
- Thorough legal research on the topic
- Accurate conclusion based on legal research

### **The grade of C will be assigned if the project includes:**

- Deadline met
- Two or fewer grammar or spelling mistakes
- Professional presentation
- Cover page including title, student name, and course information
- Project structure as defined above
- Appropriate section headings
- Some course material application
- Adequate research and analysis for the graduate level

### **The grade of D will be assigned when:**

- A paper is handed in by the deadline, but does not meet all the requirements of a C paper, but meets most of the requirements
- If the student reaches incorrect conclusions.
- If the paper reports only facts and opinions, with little analysis of those facts
- Minimal research and analysis

**The grade of F will be assigned** when the paper is not submitted by the deadline, or if the paper falls short of the D paper requirements.

## **Exam Grading Rubrics for Ethics Analysis**

(See Oncourse Resources to print a copy of the actual grading rubric form used)

### 1. Spelling, grammar, sentence structure, paragraph structure

Proficiency is expected for graduate students

Greater than 2 errors = D

Less than 2 errors = Grade determined on factors 2, 3, and 4 below

### 2. Recognition of (as appropriate):

- Dilemma(s)
- Stakeholders
- Decision-makers
- Alternative options or solutions

F = Unsatisfactory coverage of each

C = Satisfactory coverage of each

B = Good coverage of each

A = Very good coverage of each

### 3. Analysis

- Appropriate usage of theories/models (not just mention)
- Recognition of both/all sides (pros & cons of alternatives)
- No unsubstantiated conclusions and emotional responses (Yes or No)
- Complete and full analysis

F = Weak

C = Fair

B = Good

A = Very good

### 4. Quality of Writing

- Understandable and readable
- Organization, flow, structure of answer

F = Weak

C = Fair

B = Good

A = Very good

### **EXAMPLE OF A CASE BRIEF (LEGAL)**

You should brief all the legal cases as part of your class preparation. A brief facilitates your understanding of the case, in addition to aiding you in class discussion. This applies to the court opinions in the book, as opposed to the ethics cases. These example cases appear in chapter 1 of your law materials.

#### **Sony Corporation of America v. Universal City Studios, Inc.** **464 U.S. 417 (1984)**

**FACTS:** *(Not just a repeat of the facts summary paragraph at the beginning of each case. Additional relevant facts may be mentioned in the body of the opinion.)*

Sony manufactures videotape machines that can record programs in homes. Universal and Walt Disney produce movies. They claimed that Sony's machines were being used to copy their protected and copyrighted films and that they were entitled to some payment for this type of machine use.

The District Court found no infringement. The Court of Appeals found for Universal and Walt Disney and held that they were entitled to either stop sales of the Sony machines or collect a royalty on each.

**ISSUE:** *(What the court has been asked to decide on appeal. Most of the time begins with the word "whether.")*

Does Sony infringe on the filmmaker's rights by selling the machines?

**HOLDING:** *(Decision of the court, i.e. who won, was the case remanded)*  
No infringement by Sony.

**DISCUSSION:** *(Reasoning behind the holding)*  
Congress did not give absolute protection. Some uses (fair uses) are permitted. Consumer uses were among those permitted so long as they do not use their recorded programs for commercial purposes. Also, the copyright laws do not hold someone liable for third-party infringement. Sony is not responsible for what is done with the machines (no vicarious liability).



**Metro-Goldwyn-Mayer, Inc. v. Grokster, Ltd.**  
**545 U.S. 913 (2005)**

**FACTS:** Grokster, Ltd. and StreamCast Networks, Inc. (Respondents/defendants) distribute free software products that allow computer users to share electronic files through peer-to-peer networks. Grokster and StreamCast began distributing their software after Napster was shut down by a judicial finding that it was engaged in copyright infringement.

**ISSUE:** Can Grokster and StreamCast be held liable for copyright infringement based on third parties' unlawful use of its software? What are the legal rights of those whose copyrights are infringed by others using a tool provided by companies such as Grokster?

**HOLDING:** The court held that Grokster and StreamCast can be held liable.

**DISCUSSION:** The court held that Grokster and StreamCast can be held liable for the infringement by others, not on the grounds of no other lawful use (for there are other lawful uses of their technology), but rather for their intent established by their methods of advertising, their advice to users, and their lack of control over the use of their software or even their knowledge regarding its use for infringement purposes.

BLOOM'S TAXONOMY -Benjamin Bloom created this taxonomy for educational objectives. It provides a structure to help you to study using appropriate strategies.

## **Competence and Skills Demonstrated**

### **Knowledge**

- observation and recall of information
- knowledge of dates, events, places
- knowledge of major ideas
- mastery of subject matter
- *Question Cues:*  
list, define, tell, describe, identify, show, label, collect, examine, tabulate, quote, name, who, when, where, etc.

### **Comprehension**

- understanding information
- grasp meaning
- translate knowledge into new context
- interpret facts, compare, contrast
- order, group, infer causes
- predict consequences
- *Question Cues:*  
summarize, describe, interpret, contrast, predict, associate, distinguish, estimate, differentiate, discuss, extend

### **Application**

- use information
- use methods, concepts, theories in new situations
- solve problems using required skills or knowledge
- *Questions Cues:*  
apply, demonstrate, calculate, complete, illustrate, show, solve, examine, modify, relate, change, classify, experiment, discover

### **Analysis**

- seeing patterns
- organization of parts
- recognition of hidden meanings
- identification of components
- *Question Cues:*  
analyze, separate, order, explain, connect, classify, arrange, divide, compare, select, explain, infer

### **Synthesis**

- use old ideas to create new ones
- generalize from given facts
- relate knowledge from several areas
- predict, draw conclusions
- *Question Cues:*  
combine, integrate, modify, rearrange, substitute, plan, create, design, invent, what if?, compose, formulate, prepare, generalize, rewrite

### **Evaluation**

- compare and discriminate between ideas
- assess value of theories, presentations
- make choices based on reasoned argument
- verify value of evidence
- recognize subjectivity
- *Question Cues*  
assess, decide, rank, grade, test, measure, recommend, convince, select, judge, explain, discriminate, support, conclude, compare, summarize

\* Adapted from: Bloom, B.S. (Ed.) (1956) Taxonomy of educational objectives: The classification of educational goals: Handbook I, cognitive domain. New York ; Toronto: Longmans, Green.

<b>LEVEL</b>	<b>DEFINITION</b>	<b>SAMPLE VERBS</b>	<b>SAMPLE BEHAVIORS</b>
<b>KNOWLEDGE</b>	Student recalls or recognizes information, ideas, and principles in the approximate form in which they were learned.	Write List Label Name State Define	The student will define the 6 levels of Bloom's taxonomy of the cognitive domain.
<b>COMPREHENSION</b>	Student translates, comprehends, or interprets information based on prior learning.	Explain Summarize Paraphrase Describe Illustrate	The student will explain the purpose of Bloom's taxonomy of the cognitive domain.
<b>APPLICATION</b>	Student selects, transfers, and uses data and principles to complete a problem or task with a minimum of direction.	Use Compute Solve Demonstrate Apply Construct	The student will write an instructional objective for each level of Bloom's taxonomy.
<b>ANALYSIS</b>	Student distinguishes, classifies, and relates the assumptions, hypotheses, evidence, or structure of a statement or question.	Analyze Categorize Compare Contrast Separate	The student will compare and contrast the cognitive and affective domains.
<b>SYNTHESIS</b>	Student originates, integrates, and combines ideas into a product, plan or proposal that is new to him or her.	Create Design Hypothesize Invent Develop	The student will design a classification scheme for writing educational objectives that combines the cognitive, affective, and psychomotor domains.
<b>EVALUATION</b>	Student appraises, assesses, or critiques on a basis of specific standards and criteria.	Judge Recommend Critique Justify	The student will judge the effectiveness of writing objectives using Bloom's taxonomy

# **COURSE RULES**

## **Electronic Equipment (In-class)**

I love technology as much or more as anyone else. Unfortunately, the usage of electronic equipment has proven to be a major distraction in this class in past semesters. More importantly, our class time is intended to be full of interaction. Consequently, no electronic equipment may be used during class or the exams. This course does not require computer access or usage during class sessions. As a result, computers are not to be used during class sessions.

## **Missed Class Session**

Because of the nature of this course and the classroom learning and interaction, I highly discourage any absences from class. We meet for few face-to-face class sessions so that time is extremely important and productive. You may miss a maximum of one class only with advance notification to the instructor. To fulfill the class participation requirement for the missed session, a student who has missed a class must read a journal article or book in one of our topics (approved by instructor in advance) as a make-up project. Submit the original material, and a summary/analysis.

You must select a book or an academic journal article on business ethics or business law and do summary and critique of that article. It should be a solid, serious, and relevant book or article. You must have the article pre-approved at least two weeks in advance. Please turn in the original book or article with your paper.

## **Turn It in**

Indiana University subscribes to Turnitin.com, a tool that confirms that you have used and cited sources accurately in your paper. By taking this course, you agree that all written assignments may be submitted to Turnitin.com for an "originality report" and that, upon request from your instructor, you must provide an electronic version of your paper. Instances of plagiarism, or failure to supply your instructor with an electronic version of your paper, will be handled according to the Student Disciplinary Procedures that accompany the Code of Student Rights, Responsibilities, and Conduct [<http://ius.edu/studentaffairs/codeprocedures.cfm>] and may result in an academic sanction, up to and including failure of the course. Even when not required, students are encouraged to use Turnitin.com as a personal resource to help ensure outside works are cited appropriately. All papers submitted to Turnitin.com will remain in the private, Indiana University database.

## **Attendance**

**The Indiana University Southeast Bulletin states:**

### **Absences**

Class attendance is required. Illness is usually the only acceptable excuse for absence from class. Other absences must be explained to the satisfaction of the instructor, who will decide whether missed assignments may be made up.

## **Classroom and Online Behavior**

Please be respectful of the dignity of the class, as well as your classmates regarding both your classroom conduct and also in the course of your online postings. All comments, behavior, and posts must be professional and appropriate. They must be of high quality.

Online, you are required to make comments on the work of your classmates, and often you will have to be corrective to help in the learning for that student as well as the other classmates reading the posting. In fact, you will be rewarded by your grade when you do this in an effective manner. Please make sure that your comments are respectful and constructive.

Any violation of this the highest level of classroom, course behavior, and online etiquette will be reported to the Director of Graduate Programs, the Vice Chancellor of Student Affairs, and will result in the reduction of one full letter grade from your final course grade for each incident.

Please be respectful and courteous of your classmates and your professor. Please do not arrive late, leave early, or leave the classroom for a period of time, for other than an emergency. Please turn off your cell phone and NO texting or email during class. No food in the classroom - no exceptions (except when bringing something for all). These activities distract from the learning environment.

### **Request for Incomplete**

**The Indiana University Southeast Bulletin states as follows:**

The grade of I (incomplete) indicates that the student has completed satisfactorily the major portion of a course but is prevented by extraordinary circumstances from completing the balance of the course. The grade of I will only be given if the instructor has sufficient reason to believe that the failure to complete the requirements of the course was beyond the student's control and that it would be unjust to hold the student to the time limits normally fixed for completion of the required assignments. The grade of I should not be awarded simply to exempt a student from paying tuition for a repeated course.

### **Disability**

If you have a specific documented disability and require classroom accommodation, please notify the Office of Services for Students with Disabilities (941-2579) within the first week of classes.

### **Religious Holiday**

As dictated by IUS School of Business administration, any student who is unable to attend classes or participate in an examination or work requirement on a particular day as a result of restrictions due to a legitimate religious holiday is excused from performing at that specific time. If the work cannot be completed in advance, the student will be given the opportunity to make up the work that was missed, provided that the make-up work does not create an unreasonable burden upon Indiana University or IU personnel. Full and complete notification to the instructor must be given and appropriate paperwork must be completed within the first two weeks of the semester.

### **Assignments**

Late assignments will not be accepted. Please present your work in a professional format to receive any credit.

### **Grading**

Any inquiries or appeals regarding any graded work must be submitted in writing within one week of grade posting (whichever comes first).

## **ACADEMIC DISHONESTY**

Any act of Academic Dishonesty will result in non-droppable failure (F) for the class. Academic Dishonesty has a very wide definition and includes anything that results in an unearned grade for you or another with your help. It includes, but is not limited to these factors from the IU Code of Student Rights, Responsibilities, and Conduct.

**Plagiarism:** □ Plagiarism is defined as presenting someone else's work, including the work of other students, as one's own. Any ideas or materials taken from another source for either written or oral use must be fully acknowledged, unless the information is common knowledge. What is considered "common knowledge" may differ from course to course.

- a. A student must not adopt or reproduce ideas, opinions, theories, formulas, graphics, or pictures of another person without acknowledgment.
- b. A student must give credit to the originality of others and acknowledge indebtedness whenever:
  1. Directly quoting another person's actual words, whether oral or written;
  2. Using another person's ideas, opinions, or theories;
  3. Paraphrasing the words, ideas, opinions, or theories of others, whether oral or written;
  4. Borrowing facts, statistics, or illustrative material; or
  5. Offering materials assembled or collected by others in the form of projects or collections without acknowledgment.

(<http://dsa.indiana.edu/Code/index1.html>)

### **Cheating:**

Cheating is considered to be an attempt to use or provide unauthorized assistance, materials, information, or study aids in any form and in any academic exercise or environment.

(<http://dsa.indiana.edu/Code/index1.html>)

By continuing your enrollment in this class, you are agreeing to these terms, and also agree to a permanent failure (F) for this class for this semester for any violation. You are also certifying that all of the work you submit in any fashion is solely your own (except the group assignment).

Do a cost-benefit analysis to see that academic dishonesty is not worth the price paid. Study and learn instead.

If you have any questions about any issue regarding this portion of the syllabus, Academic Dishonesty, or whether a particular activity is considered Academic Dishonesty, please contact the instructor.

**For Students Admitted Beginning Summer 2010:**

The 2010-12 Bulletin states:

Any grade of D+ (1.7) or lower in a Graduate Business Program course results in automatic **academic suspension**. The suspended student must file an appeal for reinstatement with the Graduate Business Programs Office. If reinstatement is granted, probationary terms of the reinstatement will be defined. At a minimum, academic suspension will prohibit the student from taking Graduate Business coursework until the end of the next regular semester (Fall or Spring).

**IMPORTANT DISCLAIMER**

Discussions conducted at any time, in any way associated with this course (whether in class or elsewhere) are never intended to serve as legal advice, nor should they ever be viewed as a substitute for legal advice. Neither the instructor, nor the university, is responsible for any injury or damage alleged to have been suffered from reliance on information imparted in this course (whether through course materials, lectures, office conferences, or any other source), nor is there any responsibility for inferences drawn by students from said information. The tuition paid for this course is not in exchange for the provision of legal advice, and, as such, because no student is being charged for what might incorrectly be construed as legal advice, information imparted in this course does not meet the definition of "legal advice." If you need legal advice, you should consult an attorney familiar with the laws and regulations that govern your jurisdiction and that apply to your particular fact situation.



**B516 – THE LEGAL AND ETHICAL ENVIRONMENT OF BUSINESS  
INDIANA UNIVERSITY SOUTHEAST  
SCHOOL OF BUSINESS  
SPRING 2010**

**Instructor:** Professor Linda Christiansen JD MBA CPA  
**Email Address:** [lchristi@ius.edu](mailto:lchristi@ius.edu)  
**Office:** Hillside Hall 011B; 941-2519  
**Office Hours:** 30 minutes before class session; and by appointment

**Required Resources:**

- Wall Street Journal subscription ([www.WSJstudent.com](http://www.WSJstudent.com); includes both paper and electronic subscription in the student subscription)
- Selected chapters from two books. You may purchase both books online from [iChapters.com](http://iChapters.com) or Amazon; or you may purchase the assigned chapters from [www.iChapters.com](http://www.iChapters.com) (see “Material Coverage” later on syllabus; first chapters of each book are free)
  - Foundations of the Legal and Ethical Environment of Business; Jennings; Cengage; ISBN 978-0-324-56651-2 or 0-324-56651-4
  - Business Ethics: Case Studies and Selected Readings; Jennings; 6<sup>th</sup> edition; Cengage; ISBN 978-0-324-65774-6 or 0-324-65774-9

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“Education is what survives when what has been learned has been forgotten.”  
B.F. Skinner

“The iron ore thinks itself senselessly tortured by the flames but the steel blade  
looking back knows better.”  
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**YOU ARE RESPONSIBLE FOR EVERYTHING INCLUDED IN THIS SYLLABUS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE INSTRUCTOR IN THE FIRST WEEK OF CLASS FOR FURTHER CLARIFICATION.**

**Goals for this course include:**

1. To develop/increase critical thinking skills
2. To achieve legal literacy - general legal knowledge to be a more fully informed citizen (terminology, American legal system, etc.)
3. To see the constant change and evolution in the law
4. To develop legal research skills
5. To have a practical, applicable awareness of legal issues for a business manager
6. An increased awareness of ethical issues in the decision-making process
7. An increased awareness of stakeholders' positions and rights.

8. To establish familiarity with the Wall Street Journal (and hopefully a habit)

## **COURSE OBJECTIVES:**

### **Business Law**

Managers must be aware of legal issues in the business world to avoid costly lawsuits. This course will survey major business law topics, with a managerial approach in mind. I do not wish to make you lawyers, merely better informed business people.

Much of the litigation and liability arising in business is avoidable. Many times the only difference between an employer being sued or not is a manager or supervisor who recognizes that the decision being made may lead to unnecessary litigation and thus avoids it. Management often strays from appropriate considerations and treads on thin legal ice. Many of these mistakes made are based on ignorance rather than malice. Often it is a result of simply not knowing that a decision was being handled incorrectly.

This course is designed to make anyone who manages people in any area of business aware of the law and pitfalls involved. MBA students/managers/employers must be informed of the reasoning behind legal requirements. Additionally, this course provides a basis for making decisions in "gray areas" through the study of social and political movements, legislative history, and case law. Knowing the reason a law exists can help an employer make the correct choices in interpreting the law when making workplace decisions with no clear-cut answers.

### **Ethics**

This course should also heighten awareness and develop insights into the ethical ideals of the business environment. Ethics is the study and practice of decisions about what is good or right. Ethics guide us when we are wondering about what we should be doing in a particular situation. Business ethics is an application of ethics to the special problems and opportunities experienced by businesspeople. These problems and opportunities present businesses with ethical choices, each of which have advantages and disadvantages. An ethical dilemma is a dilemma or choice for which many times no clear right decision is available. The dilemma has multiple potential solutions, none of which is altogether superior. Social responsibility of business consists of the collection of expectations that the global community imposes on its firms.

This goal of this course is to expose students to the different dimensions of ethical dilemmas – various parties affected by the actions of business. The case studies and discussions provide students with some assistance in thinking systematically about issues of right and wrong in business conduct. The course will provide practical methods by which current and future business managers can think more carefully about the ethical dilemmas they will face throughout their careers.

## **Critical Thinking**

An important goal for this course is to develop your abilities to think critically. Critical thinking is reasonably and reflectively deciding what to believe or do; thinking that explicitly aims at well-founded judgment. It is incredibly important in our professional activities, as well as every other aspect of our lives. Critical thinking and evaluation skills are essential ingredients for making good business decisions. I will use the Socratic method of instruction as a means to encourage your ability to analyze; to discern the issues; to “think on your feet”; to understand and support both sides of a discussion; to question judgments, reasoning, and conclusions; to constructively challenge assumptions; to recognize weaknesses and ambiguities; among other skills. All of these are to be accomplished in a constructive, respectful manner.

NOTE: Please become very familiar with Bloom's Taxonomy on the last two pages of this syllabus to understand the thinking development progression required for this class.

## **AACSB Assessment**

### **Assurance of Learning Goals**

**Area:** Ethical, Legal, Societal, and Global

**Goal:** Students understand the ethical framework in which organizations operate and have the ability to comprehend, describe, and explain the social, legal, and global influences facing our world today.

**Outcome:** Students are aware of the current laws, regulations, and legal issues affecting business and they can recognize the legal and ethical ramifications of their acts in the business world.

**Measure:** Given fact situation(s)/case(s) and/or newspaper article(s) with legal and ethical issues imbedded, students can identify the applicable areas of law, legal issues and ethical issues represented in the real-world situation, and reach a conclusion.

**Area:** Ethical, Legal, Societal, and Global

**Goal:** Students understand the ethical framework in which organizations operate and have the ability to comprehend, describe, and explain the social, legal, and global influences facing our world today.

**Outcome:** Students are able to recognize and analyze ethical problems and choose and defend resolutions.

**Measure:** Given fact situation(s)/case(s) and/or newspaper article(s) with ethical implications and applications, students can correctly identify the ethical dilemma, stakeholders, decision-makers and alternative solutions through a structured, logical analysis with few or no unsubstantiated conclusions.

## **B516 Material Coverage (Tentative Schedule)**

(This schedule is tentative and is subject to change. Make sure your Oncourse messages are forwarded to an account you check daily.)

1/11	CLASS – Introduction, LAW chapter 1
1/18	No class
1/25	CLASS – LAW chapters 3, 8, 10
2/1	CLASS – LAW chapters 11, 17
2/8	CLASS – Conclude LAW topic, ETHICS Units 1,2
2/15	CLASS – ETHICS Unit 2, 3
2/22	Format TBD; Legal Research Podcasts; deadline to formulate and email research questions; WSJ Postings (2/22-2/28)
3/1	<b>LAW EXAM</b> ; Legal Research Questions deadline; WSJ Postings (3/1-7)
3/8	ONLINE; WSJ Postings (3/8-14) Ethics Issue due
3/15	ONLINE; WSJ Postings (3/15-21)
3/22	Spring Break
3/29	ONLINE; WSJ Postings (3/29-4/4)
4/5	ONLINE
4/12	ONLINE
4/19	ONLINE
4/26	<b>ETHICS EXAM</b> ; Ethics and Legal Research Project due

**NOTE:** This syllabus is a **tentative schedule** of events and information, and as such is subject to change. Verbal notification of any change to any of this information at any regularly scheduled class meeting or Oncourse postings will constitute sufficient notice. You are responsible for any changes

## ONLINE WORK SCHEDULE

### MARCH 1-5

- Each group (assigned by professor) will select an article and email to professor for approval. Each article can only be used by one group – first come, first served.
- DEADLINE: Emailed beginning Mar 2 and by midnight Friday, March 5.
  
- Each member of the group must prepare an ethical analysis of the group's selected article **WITHOUT HELP FROM OTHER GROUP MEMBERS**, completely individually.
- DEADLINE: Post on the appropriate Oncourse Forum by midnight Monday, Mar.8.

### MARCH 8-12

- Each member of the group will carefully and fully critique each of the drafts of fellow group members. The group will work on a final group version of the ethical analysis, combining the best of each version. It is vitally important that the group submission be better than each of the individual submissions because of the additional practice. Be aware that each person is required to do an honest peer review of every other member of the group.
- The group work can be done in any way you decide – forum, face-to-face, conference call, etc. Just make sure it is a true collaboration and opportunity to learn from each other. Challenge each other to produce the best work.
- DEADLINE: Group submission is due by midnight March 13.
  
- Submit by email to the professor a peer review of each member of the group. You must assess by name the quality of the performance and teamwork of each person. Please note whether they performed well and similar to other group member; performed at a level less that appropriate and of the other group members; or performed and contributed more than others.
- DEADLINE: Peer review of each group member (by email) due midnight March 14.

#### MARCH 15-19

- Individually, each student will critique the work of all other groups but one on the appropriate Oncourse Forum. Please hold one remaining article for a later assignment – do not read that groups analysis. The critiques are to be respectful (or final grade will be reduced).
- **DEADLINE:** Critiques must be posted by midnight March 21.

#### MARCH 29 - APRIL 2

- Individually, write an ethical analysis for the remaining article (the one you did not write and did not critique). Use this as a chance to assess your abilities to analyze before taking the ethics exam by simulating testing conditions. Read the article and type the analysis in the 2 hour 45 minute testing period.
- **DEADLINE:** Your final practice for the ethical analysis process must be posted on Oncourse by midnight April 4.

#### APRIL 5-9

- For the article your selected as your final practice, please read the group example, as well as all of the critiques to assess the quality of your work. Check for ideas that you missed. Your result does not have to be the same, but you should hit many of the same issues. Hopefully your work is better than the postings, as a result of your additional practice.
- Professor will post feedback comments on each of the group analysis postings. This week you must read each of those comment postings, as well as read all of the critiques of your fellow students and use this feedback to learn more about the analysis process and your skills at this point.

#### APRIL 12-16

- Research and ethical analysis project work

#### APRIL 19-23

- Research and ethical analysis project work

#### APRIL 26

- **Ethics Exam**

### **Reading Material Purchase – iChapters (Cengage Brain)**

You can purchase either the full textbooks through [www.iChapters.com](http://www.iChapters.com) or Amazon, or you can purchase the assigned chapters electronically through iChapters.com. You will need to print the readings for active learning (i.e. writing on the reading, making notes, referring from page-to-page) and class usage.

If you choose to utilize iChapters for your required resources, you may use the resources on the website or customer support services if you have a problem.

<http://www.ichapters.com/market/support.html>

<http://www.ichapters.com/market/index.html>

<http://www.ichapters.com/market/faq.html>

Computer labs on the IUS campus do not allow the software download from iChapters, due to general student computing concerns. The Business-dedicated computer in the IUS Library will be equipped for downloading if you wish to access iChapters on a university computer. Please contact the Reference Desk Librarian to locate that computer.

### **Course Grade Calculation**

Midterm Exam	20%
Final Exam	20%
Research and Analysis Project	30%
<b>Quality</b> class and forum preparation and contributions	<u>30%</u>
	100%

### **IMPORTANT COURSE GRADE INFORMATION:**

If “Current Events” Forum posting minimums for each week and other submission requirements are not met, your course grade will be reduced by one-half a letter grade for each week you do not meet the minimum. Final course grade will be reduced by one-half a letter grade for each time you miss any required online submission. Please check the instructions for current events assignment in this syllabus. Make sure you meet all other submission deadlines included in this syllabus or as directed through Oncourse or in class discussion. If you have any questions, ask the instructor.



### **Class and Forum Preparation and Contribution Expectation**

As with any graduate course, I expect students to attend and make meaningful contributions every class meeting and online in the form of questions, answers, commentary, and other meaningful, participative contribution. Preparation is crucial for good class discussion and analysis. Mere participation does not constitute meaningful contribution. Quantity does not necessarily mean quality. Meaningful class contribution includes active listening and respect for others contributions.

For law, you should brief the cases in advance (example included with this syllabus) and be prepared to discuss the chapters. For ethics, you must carefully read the assigned readings and cases, and prepare a written analysis (not to be handed in). You may be called upon to discuss the material in detail. I will assume you have read the material and understand the basic concepts unless you ask specific questions.

Preparation evidenced by participation will influence your course grade. I expect students to be active participants, because this is the best way to learn the material.

Please ask me if you have any questions on the material assigned, or I will assume that you have read and understand it. Your preparation on the basic information is critical in order that we may focus on discussion and application of the material, as well as development of critical thinking skills.

### **WSJ/Current Events Posting and Threaded Discussions**

You are required to post quality, relevant postings on Oncourse threaded discussions in the Forum section.

**Minimum postings** – at least one new (so far un-posted) article each week; and at least four relevant, reaction postings per week. They must add value to the online discussions. (The articles and comment ideas are first-come-first served – please review before posting your work to make sure it is a new article or idea.)

**These are only the minimums.** Greater quality participation will result in a higher grade earned for participation (it comprises a total 30% of your grade).

**NOTE:** you only earn credit for Sunday postings if you have already met your minimum for the week. Doing all of this assignment on one day does not add value to the class. It meets the technical requirement of the assignment but violates the spirit, and therefore will not be counted.

Your participation grade is also impacted by your activity in the group forums and can be negatively affected by peer reviews of group forum projects. So please be actively involved in that process as well.

## Oncourse

Oncourse is an incredibly useful tool we will utilize in this class. If you do not know how to access Oncourse or use that service, please ask a computer lab assistant immediately. You are responsible for any messages or announcements I send through Oncourse. **You *must* enable your email forwarding preference (under "Messages" and then "Settings") and set it to an email address you check regularly in order to be notified of an Oncourse message.** Please do this as soon as possible so you will not miss any information. The computer lab assistants will be happy to assist you in this endeavor.

Oncourse will publish gibberish in posts if you copy and paste from Word. I encourage you to use Word to draft your posts for quality control, but if you choose to do that please review the information on this website for instructions how to post so that Oncourse does not insert gibberish in your post.

<http://kb.iu.edu/data/asyy.htm>

Additional information is available on the following links:

Oncourse For Students Guide:

[http://lte.ius.edu/pdf/ius\\_student\\_onscourse\\_guide.pdf](http://lte.ius.edu/pdf/ius_student_onscourse_guide.pdf)

Help icon in DF link destination:

<https://oncoursehelp.iu.edu/helptool/docs/sakai.forums>

## Library On-Line Resources

The IUS Library has a wealth of on-line resources available for your use. Many of these databases are available from IUS network computers only. I would highly recommend you familiarize yourself with these resources because they are very valuable in this class, as well as for your other MBA classes. You can access these databases by going to the IUS homepage ([www.ius.edu](http://www.ius.edu)), clicking on departments, library, indexes. You then have a choice of several excellent resources for newspapers, journals, and law related information: (1) Inspire, (2) Dow Jones Interactive, (3) Newsbank Newsfile and Business Newsbank, and (4) (Academic Universe) Lexis-Nexis. These resources offer almost an infinite amount of interesting and topical material for assignments.

I encourage you to use Lexis-Nexis to retrieve the full text of any of the abridged cases in the readings. Reading the full text will aid your preparation and understanding.

## **Research Project**

This course requirement will help you discover and acquire skills in the world of legal research. You will be researching the law applicable to two legal issues in your workplace. A third part of the final project is for you to complete a full ethical analysis of a real situation in your work-life – either past, current, or possible in the future. The ethical analysis will be just like the requirement for the midterm exam except that you will be using a situation from your place of business and you need to develop the facts as well as the analysis in your answer.

The first step is a very important part of the assignment - to reflect on the legal issues facing your business in your position or area. Within the first three weeks of the course, you must draft at least three legal questions that you can research and answer. We will then begin the process of learning legal research for the business manager. (Please see the instructor if you have any issues drafting questions.) The submission must include information regarding your business and position. The questions must be complete so that I can give you adequate feedback.

Project Due Date - The finished project is due the last night of class. Please be aware that this project is assigned in advance of the first night of class (on Ocourse) and you should work diligently on the project throughout the course, so that you can present your best work. Although not required, feel free to share a rough draft with me somewhere along the way (several weeks in advance of the deadline) for a quick overview assessment of general quality and quantity.

### **Research Project Components**

- Original questions with instructor's notes
- Disclaimer
- Executive summaries, one separate for each question
- Research trails – listing the path you took to find the answers
- Answers to questions with all references footnoted clearly and often, with conclusions
- Research sources and documents used must be included with specific sections used highlighted

The writing quality and style should be graduate student quality and presentation. The assignment requires analysis and evaluation, not just reporting of information. Instructor will consider the following competencies in evaluating papers, **as applicable** to the questions.

- Identification of problems and potential solution approaches
- Applicable law - statues, case law, and regulations, as applicable
- Evaluation of the cost/benefit of alternative solutions

- Organization and evaluation of information, alternatives, risks, and rewards
- Objective identification of strengths, weaknesses, opportunities, and threats
- Linking of data, knowledge, and insights together for decision-making purposes
- Communication of the impact of identified risks and recommendations of corrective action
- Preparation of report with objectivity, conciseness, and clarity
- Organization and effective display of information so that it is meaningful
- Expression of information and concepts with conciseness and clarity when writing and speaking
- Valid and reliable evaluation of information
- Proposal and evaluation of alternative solutions

**IMPORTANT: This Project Is NOT Legal Advice**

The grade assigned on the research does not evaluate the accuracy of the analysis. Please refer to the disclaimer noted in this syllabus. Enrollment, attendance, and work product in the course is not in any way to be considered legal advice. The legal research project and its grading is for educational purposes only. The grade is for the research and presentation, NOT for accuracy of the conclusion. The instructor is not researching any of the questions to verify the quality of legal advice.

## **GRADING GUIDELINES FOR RESEARCH PROJECT**

### **An A will be assigned if the project includes:**

- All the requirements of a B paper
- Inviting presentation
- Creative analysis
- Thorough application of research skills, research resources, and course materials
- A discussion of the company politics, as they relate to the topic

### **A B will be assigned if the project includes:**

- All the requirements of a C paper
- No spelling errors
- Displays the competencies listed above, as appropriate
- A demonstration of reflective thought
- Some creativity
- Clear and logical thought pattern
- Thorough legal research on the topic
- Accurate conclusion based on legal research

### **A C will be assigned if the project includes:**

- Deadline met
- Two or fewer grammar or spelling mistakes
- Professional presentation
- Cover page including title, student name, and course information
- Project structure as defined above
- Appropriate section headings
- Some course material application
- Adequate research and analysis for the graduate level

### **A D will be assigned when:**

- A paper is handed in by the deadline, but does not meet all the requirements of a C paper, but meets most of the requirements
- If the student reaches incorrect conclusions.
- If the paper reports only facts and opinions, with little analysis of those facts
- Minimal research and analysis

**An F will be assigned** when the paper is not submitted by the deadline, or if the paper falls short of the D paper requirements.

## Exam Grading Rubrics for Ethics Analysis

(See Oncourse Resources for actual grading rubric form used)

### 1. Spelling, grammar, sentence structure, paragraph structure

Proficiency is expected for graduate students

Greater than 2 errors = D

Less than 2 errors = Grade determined on factors 1, 2, and 3 below

### 2. Recognition of (as appropriate):

- Dilemma(s)
- Stakeholders
- Decision-makers
- Alternative options or solutions

F = Unsatisfactory coverage of each

C = Satisfactory coverage of each

B = Good coverage of each

A = Very good coverage of each

### 3. Analysis

- Appropriate usage of theories/models (not just mention)
- Recognition of both/all sides (pros & cons of alternatives)
- No unsubstantiated conclusions and emotional responses (Yes or No)
- Complete and full analysis

F = Weak

C = Fair

B = Good

A = Very good

### 4. Quality of Writing

- Understandable and readable
- Organization, flow, structure of answer

F = Weak

C = Fair

B = Good

A = Very good

### **EXAMPLE OF A CASE BRIEF (LEGAL)**

You should brief all the legal cases as part of your class preparation. A brief facilitates your understanding of the case, in addition to aiding you in class discussion. This applies to the court opinions in the book, as opposed to the ethics cases. These example cases appear in chapter 1 of your law materials.

#### **Sony Corporation of America v. Universal City Studios, Inc.** **464 U.S. 417 (1984)**

**FACTS:** *(Not just a repeat of the facts summary paragraph at the beginning of each case. Additional relevant facts may be mentioned in the body of the opinion.)*

Sony manufactures videotape machines that can record programs in homes. Universal and Walt Disney produce movies. They claimed that Sony's machines were being used to copy their protected and copyrighted films and that they were entitled to some payment for this type of machine use.

The District Court found no infringement. The Court of Appeals found for Universal and Walt Disney and held that they were entitled to either stop sales of the Sony machines or collect a royalty on each.

**ISSUE:** *(What the court has been asked to decide on appeal. Most of the time begins with the word "whether.")*

Does Sony infringe on the filmmaker's rights by selling the machines?

**HOLDING:** *(Decision of the court, i.e. who won, was the case remanded)*  
No infringement by Sony.

**DISCUSSION:** *(Reasoning behind the holding)*  
Congress did not give absolute protection. Some uses (fair uses) are permitted. Consumer uses were among those permitted so long as they do not use their recorded programs for commercial purposes. Also, the copyright laws do not hold someone liable for third-party infringement. Sony is not responsible for what is done with the machines (no vicarious liability).

**Metro-Goldwyn-Mayer, Inc. v. Grokster, Ltd.**  
**545 U.S. 913 (2005)**

**FACTS:** Grokster, Ltd. and StreamCast Networks, Inc. (Respondents/defendants) distribute free software products that allow computer users to share electronic files through peer-to-peer networks. Grokster and StreamCast began distributing their software after Napster was shut down by a judicial finding that it was engaged in copyright infringement.

**ISSUE:** Can Grokster and StreamCast be held liable for copyright infringement based on third parties' unlawful use of its software? What are the legal rights of those whose copyrights are infringed by others using a tool provided by companies such as Grokster?

**HOLDING:** The court held that Grokster and StreamCast can be held liable.

**DISCUSSION:** The court held that Grokster and StreamCast can be held liable for the infringement by others, not on the grounds of no other lawful use (for there are other lawful uses of their technology), but rather for their intent established by their methods of advertising, their advice to users, and their lack of control over the use of their software or even their knowledge regarding its use for infringement purposes.



BLOOM'S TAXONOMY -Benjamin Bloom created this taxonomy for educational objectives. It provides a structure to help you to study using appropriate strategies.

## **Competence and Skills Demonstrated**

### **Knowledge**

- observation and recall of information
- knowledge of dates, events, places
- knowledge of major ideas
- mastery of subject matter
- *Question Cues:*  
list, define, tell, describe, identify, show, label, collect, examine, tabulate, quote, name, who, when, where, etc.

### **Comprehension**

- understanding information
- grasp meaning
- translate knowledge into new context
- interpret facts, compare, contrast
- order, group, infer causes
- predict consequences
- *Question Cues:*  
summarize, describe, interpret, contrast, predict, associate, distinguish, estimate, differentiate, discuss, extend

### **Application**

- use information
- use methods, concepts, theories in new situations
- solve problems using required skills or knowledge
- *Questions Cues:*  
apply, demonstrate, calculate, complete, illustrate, show, solve, examine, modify, relate, change, classify, experiment, discover

### **Analysis**

- seeing patterns
- organization of parts
- recognition of hidden meanings
- identification of components
- *Question Cues:*  
analyze, separate, order, explain, connect, classify, arrange, divide, compare, select, explain, infer

### **Synthesis**

- use old ideas to create new ones
- generalize from given facts
- relate knowledge from several areas
- predict, draw conclusions
- *Question Cues:*  
combine, integrate, modify, rearrange, substitute, plan, create, design, invent, what if?, compose, formulate, prepare, generalize, rewrite

### **Evaluation**

- compare and discriminate between ideas
- assess value of theories, presentations
- make choices based on reasoned argument
- verify value of evidence
- recognize subjectivity
- *Question Cues*  
assess, decide, rank, grade, test, measure, recommend, convince, select, judge, explain, discriminate, support, conclude, compare, summarize

\* Adapted from: Bloom, B.S. (Ed.) (1956) Taxonomy of educational objectives: The classification of educational goals: Handbook I, cognitive domain. New York ; Toronto: Longmans, Green.

<b>LEVEL</b>	<b>DEFINITION</b>	<b>SAMPLE VERBS</b>	<b>SAMPLE BEHAVIORS</b>
<b>KNOWLEDGE</b>	Student recalls or recognizes information, ideas, and principles in the approximate form in which they were learned.	Write List Label Name State Define	The student will define the 6 levels of Bloom's taxonomy of the cognitive domain.
<b>COMPREHENSION</b>	Student translates, comprehends, or interprets information based on prior learning.	Explain Summarize Paraphrase Describe Illustrate	The student will explain the purpose of Bloom's taxonomy of the cognitive domain.
<b>APPLICATION</b>	Student selects, transfers, and uses data and principles to complete a problem or task with a minimum of direction.	Use Compute Solve Demonstrate Apply Construct	The student will write an instructional objective for each level of Bloom's taxonomy.
<b>ANALYSIS</b>	Student distinguishes, classifies, and relates the assumptions, hypotheses, evidence, or structure of a statement or question.	Analyze Categorize Compare Contrast Separate	The student will compare and contrast the cognitive and affective domains.
<b>SYNTHESIS</b>	Student originates, integrates, and combines ideas into a product, plan or proposal that is new to him or her.	Create Design Hypothesize Invent Develop	The student will design a classification scheme for writing educational objectives that combines the cognitive, affective, and psychomotor domains.
<b>EVALUATION</b>	Student appraises, assesses, or critiques on a basis of specific standards and criteria.	Judge Recommend Critique Justify	The student will judge the effectiveness of writing objectives using Bloom's taxonomy

# **COURSE RULES**

## **Electronic Equipment (In-class)**

I love technology as much or more as anyone else. Unfortunately, the usage of electronic equipment has proven to be a major distraction in this class in past semesters. More importantly, our class time is intended to be full of interaction. Consequently, no electronic equipment may be used during class or the exams. This course does not require computer access or usage during class sessions. As a result, computers are not to be used during class sessions.

## **Missed Class Session**

Because of the nature of this course and the classroom learning and interaction, I highly discourage any absences from class. We meet for few face-to-face class sessions so that time is extremely important and productive. You may miss a maximum of one class only with advance notification to the instructor. To fulfill the class participation requirement for the missed session, a student who has missed a class must read a journal article or book in one of our topics (approved by instructor in advance) as a make-up project. Submit the original material, and a summary/analysis.

You must select a book or an academic journal article on business ethics or business law and do summary and critique of that article. It should be a solid, serious, and relevant book or article. You must have the article pre-approved at least two weeks in advance. Please turn in the original book or article with your paper.

## **Turnitin**

Indiana University subscribes to Turnitin.com, a tool that confirms that you have used and cited sources accurately in your paper. By taking this course, you agree that all written assignments may be submitted to Turnitin.com for an "originality report" and that, upon request from your instructor, you must provide an electronic version of your paper. Instances of plagiarism, or failure to supply your instructor with an electronic version of your paper, will be handled according to the Student Disciplinary Procedures that accompany the Code of Student Rights, Responsibilities, and Conduct [<http://ius.edu/studentaffairs/codeprocedures.cfm>] and may result in an academic sanction, up to and including failure of the course. Even when not required, students are encouraged to use Turnitin.com as a personal resource to help ensure outside works are cited appropriately. All papers submitted to Turnitin.com will remain in the private, Indiana University database.

## **Attendance**

**The Indiana University Southeast Bulletin states:**

### **Absences**

Class attendance is required. Illness is usually the only acceptable excuse for absence from class. Other absences must be explained to the satisfaction of the instructor, who will decide whether missed assignments may be made up.

## **Classroom and Online Behavior**

Please be respectful of the dignity of the class, as well as your classmates regarding both your classroom conduct and also in the course of your online postings. All comments, behavior, and posts must be professional and appropriate. They must be of high quality.

Online, you are required to make comments on the work of your classmates, and often you will have to be corrective to help in the learning for that student as well as the other classmates reading the posting. In fact, you will be rewarded by your grade when you do this in an effective manner. Please make sure that your comments are respectful and constructive.

Any violation of this the highest level of classroom, course behavior, and online etiquette will be reported to the Director of Graduate Programs, the Vice Chancellor of Student Affairs, and will result in the reduction of one full letter grade from your final course grade for each incident.

Please be respectful and courteous of your classmates and your professor. Please do not arrive late, leave early, or leave the classroom for a period of time, for other than an emergency. Please turn off your cell phone and NO texting or email during class. No food in the classroom - no exceptions (except when bringing something for all). These activities distract from the learning environment.

### **Request for Incomplete**

**The Indiana University Southeast Bulletin states as follows:**

The grade of I (incomplete) indicates that the student has completed satisfactorily the major portion of a course but is prevented by extraordinary circumstances from completing the balance of the course. The grade of I will only be given if the instructor has sufficient reason to believe that the failure to complete the requirements of the course was beyond the student's control and that it would be unjust to hold the student to the time limits normally fixed for completion of the required assignments. The grade of I should not be awarded simply to exempt a student from paying tuition for a repeated course.

### **Disability**

If you have a specific documented disability and require classroom accommodation, please notify the Office of Services for Students with Disabilities (941-2579) within the first week of classes.

### **Religious Holiday**

As dictated by IUS School of Business administration, any student who is unable to attend classes or participate in an examination or work requirement on a particular day as a result of restrictions due to a legitimate religious holiday is excused from performing at that specific time. If the work cannot be completed in advance, the student will be given the opportunity to make up the work that was missed, provided that the make-up work does not create an unreasonable burden upon Indiana University or IU personnel. Full and complete notification to the instructor must be given and appropriate paperwork must be completed within the first two weeks of the semester.

### **Assignments**

Late assignments will not be accepted. Please present your work in a professional format to receive any credit.

### **Grading**

Any inquiries or appeals regarding any graded work must be submitted in writing within one week of grade posting (whichever comes first).

## **ACADEMIC DISHONESTY**

Any act of Academic Dishonesty will result in non-droppable failure (F) for the class. Academic Dishonesty has a very wide definition and includes anything that results in an unearned grade for you or another with your help. It includes, but is not limited to these factors from the IU Code of Student Rights, Responsibilities, and Conduct.

**Plagiarism:** □ Plagiarism is defined as presenting someone else's work, including the work of other students, as one's own. Any ideas or materials taken from another source for either written or oral use must be fully acknowledged, unless the information is common knowledge. What is considered "common knowledge" may differ from course to course.

- a. A student must not adopt or reproduce ideas, opinions, theories, formulas, graphics, or pictures of another person without acknowledgment.
- b. A student must give credit to the originality of others and acknowledge indebtedness whenever:
  1. Directly quoting another person's actual words, whether oral or written;
  2. Using another person's ideas, opinions, or theories;
  3. Paraphrasing the words, ideas, opinions, or theories of others, whether oral or written;
  4. Borrowing facts, statistics, or illustrative material; or
  5. Offering materials assembled or collected by others in the form of projects or collections without acknowledgment.

(<http://dsa.indiana.edu/Code/index1.html>)

### **Cheating:**

Cheating is considered to be an attempt to use or provide unauthorized assistance, materials, information, or study aids in any form and in any academic exercise or environment.

(<http://dsa.indiana.edu/Code/index1.html>)

By continuing your enrollment in this class, you are agreeing to these terms and a permanent failure (F) for this class for this semester. You are also certifying that all of the work you submit in any fashion is solely your own (except the group assignment).

Do a cost-benefit analysis to see that academic dishonesty is not worth the price paid. Study and learn instead.

If you have any questions about any issue regarding this portion of the syllabus, Academic Dishonesty, or whether a particular activity is considered Academic Dishonesty, please contact the instructor.

## **IMPORTANT DISCLAIMER**

Discussions conducted at any time, in any way associated with this course (whether in class or elsewhere) are never intended to serve as legal advice, nor should they ever be viewed as a substitute for legal advice. Neither the instructor, nor the university, is responsible for any injury or damage alleged to have been suffered from reliance on information imparted in this course (whether through course materials, lectures, office conferences, or any other source), nor is there any responsibility for inferences drawn by students from said information. The tuition paid for this course is not in exchange for the provision of legal advice, and, as such, because no student is being charged for what might incorrectly be construed as legal advice, information imparted in this course does not meet the definition of "legal advice." If you need legal advice, you should consult an attorney familiar with the laws and regulations that govern your jurisdiction and that apply to your particular fact situation.

**FRAUD ISSUES IN BUSINESS  
INDIANA UNIVERSITY SOUTHEAST  
SCHOOL OF BUSINESS  
SPRING 2010**

**Instructor:** Professor Linda Christiansen, JD, MBA, CPA  
**Office Hours:** W 5:15-6:00 (days class is in session)  
**Office:** Hillside Hall 011B; 812-941-2519  
**E-mail address:** [lchristi@ius.edu](mailto:lchristi@ius.edu) or Oncourse message  
**Required Resources:** -Fraud Examination 3e, Albrecht, South-Western/Cengage  
(can purchase select chapters or the book through  
iChapters.com; Chapter 1 is free)  
-Wall Street Journal subscription

**Course Objectives**

Managers must be aware of situations that can lead to fraud in the business world.

- Frauds can and do happen everywhere.
- Audits are not geared to detect fraud.
- Fraud prevention is easier and less expensive than the potential losses.

The class is a business management class, not an accounting class. The objective of this course is to heighten awareness and develop insights into fraud-prevention systems for business managers. We will cover fraud opportunities, prevention, detection, internal control, and law pertaining to fraud. All this information is for the purpose of becoming a better business professional in supervising and directing the prevention and detection of business fraud.

*Now as through this world I ramble,  
I see lots of funny men,  
Some will rob you with a six gun,  
And some with a fountain pen.*

"Pretty Boy Floyd"  
Woody Guthrie



# **COURSE OUTLINE**

## **Introduction to Fraud**

Chapter 1 – The Nature of Fraud

Fraud Law

Accounting Concept Review/Overview

Chapter 2 – Why People Commit Fraud

Chapter 3 – Fighting Fraud: An Overview

## **Fraud Prevention**

Chapter 4 – Preventing Fraud (Creating a Low-Fraud Environment)

## **Fraud Detection**

Chapter 5 – Recognizing the Symptoms of Fraud

Chapter 6 – Data-Driven Fraud Detection (from a manager's awareness perspective)

## **Management Fraud**

Chapter 11 – Financial Statement Fraud

Appendix A – Sarbanes-Oxley Act (brief review)

Chapter 12 – Revenue- and Inventory-Related Financial Statement Fraud

Chapter 13 – Liability, Asset, and Inadequate Disclosure Fraud

## **Other Types of Fraud**

Chapter 14 – Fraud Against Organizations

Chapter 17 – Fraud in E-Commerce

## **Auditor Responsibilities**

## **Current and Historical Cases of Real-Life Frauds**

-Student Presentations

## **Workplace Evaluation**

You can purchase individual chapters through [www.iChapters.com](http://www.iChapters.com) (the first chapter is free of charge); or you may either purchase the full textbook from [www.iChapters.com](http://www.iChapters.com) or elsewhere online.

## SCHEDULE

January 13 – Introduction to Class; Foreword, Preface; Chapter 1; video

January 20 – Chapters 2,3; Current Events (bring papers)

January 27 – Chapters 4,5,6; Current Events

February 3 – Chapters 11,12,13; Current Events

February 10 – Chapters 14,17; Current Events

February 17 – Class, if needed; SOX, Appendix

February 24 – Online; Current Events Forums; Presentation Research & Prep

March 3 – Online; Current Events Forums; Presentation Research & Prep

March 10 – Presentations

March 17 – Presentations

**March 24 – Spring Break**

March 31 – Presentations

April 7 – Presentations

April 14 – Online; Current Events Forums; Workplace Analysis

April 21 – Online; Current Events Forums; Workplace Analysis

April 28 – Deadline for Final Analysis  
(can be submitted for final grading after February)

**NOTE:** This syllabus is a **tentative schedule** of events and information, and as such is subject to change. Verbal notification of any change to any of this information at any regularly scheduled class meeting or Oncourse postings will constitute sufficient notice. You are responsible for any changes.

## **Grades**

Your grade in the course will be determined as follows.

Preparation/Participation (in-class & online)	33%
Presentation/Summary - Fraud Scheme	33%
Workplace Paper	<u>33%</u>
	100%

## **Reading Material Purchase**

You can purchase either the full textbooks through [www.iChapters.com](http://www.iChapters.com) or Amazon, or you can purchase the assigned chapters electronically through iChapters.com. You will need to print the readings for active learning (i.e. writing on the reading, making notes, referring from page-to-page) and class usage.

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<http://www.ichapters.com/market/support.html>

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As with any graduate course, I expect students to attend and make contributions every class meeting in the form of questions, answers, commentary, and other meaningful, participative contribution. Preparation evidenced by participation will influence your course grade. Preparation is crucial for good class discussion and analysis. You will be called upon to discuss the material in detail. I will assume you have read the material and understand the basic concepts unless you ask specific questions.

Participation evidenced by participation will influence your course grade. I expect students to be active participants, because that is the best way to learn.

## Oncourse

Oncourse is an incredibly useful tool that we will utilize in this class. If you do not know how to access Oncourse or use that service, please ask a computer lab assistant immediately. You are responsible for any messages or announcements I send through Oncourse. **You *must* enable your email forwarding preference (under "Messages" and then "Settings") and set it to an email address you check regularly in order to be notified of an Oncourse message.** Please do this as soon as possible so you will not miss any information. The computer lab assistants will be happy to assist you in this endeavor.

Oncourse will publish gibberish in posts if you copy and paste from Word into the Forums. I encourage you to use Word to draft your posts for quality control, but if you choose to do that please review the information on this website for instructions how to post so that Oncourse does not insert gibberish in your post.

□ <http://kb.iu.edu/data/asyy.html> □ □ □

Additional information is available on the following links: □ □

Oncourse For Students Guide:

□ [http://ilte.ius.edu/pdf/ius\\_student\\_onscourse\\_guide.pdf](http://ilte.ius.edu/pdf/ius_student_onscourse_guide.pdf) □ □ □

Help icon in DF link destination:

□ <https://oncoursehelp.iu.edu/helptool/docs/sakai.forums>

## Library On-Line Resources

The IUS Library has a wealth of on-line resources available for your use. Many of these databases are available from IUS network computers only. I would highly recommend you familiarize yourself with these resources because they are very valuable in this class, as well as for your other MBA classes. You can access these databases by going to the IUS homepage ([www.ius.edu](http://www.ius.edu)), clicking on departments, library, indexes. You then have a choice of several excellent resources for newspapers, journals, and law related information: (1) Inspire, (2) Dow Jones Interactive, (3) Newsbank Newsfile and Business Newsbank, and (4) (Academic Universe) Lexis-Nexis. These resources offer almost an infinite amount of interesting and topical material for assignments.

## **Wall Street Journal**

The Wall Street Journal is the premier business publication. As a business professional and an MBA student, you should be reading the Wall Street Journal on a regular basis. The IU Southeast School of Business faculty has voted unanimously to integrate the WSJ into the curriculum because it is important in the business world and it is an excellent business educational tool. The Journal offers an excellent price for students. Even if you have access to the Journal without this subscription, I highly recommend you purchase your own subscription so you can read it daily at your convenience.

The first WSJ requirement for this class is to be aware of and prepared to discuss any articles that have appeared in the Journal that apply in any way to the material covered in this class. Please also bring a copy of those articles to class each week. This is included in your class participation.

Proper presentation requires that you summarize the article in an organized and complete way. Explain application or implications to material we have studied, if any. Go a step beyond what you are reading - analyze the article. Also note your interest in the topic (if any), application (ripple effects) to other businesses, the economy, international implications, our local economy, etc.

## **Paper**

This paper is the practical culmination of the learning you will do in this course through application to a real-world case study. You will analyze your employer and employment situation, in light of the material covered. Please address the "fraud opportunities" available to you in your current position as well as positions around you – those you supervise and those of your supervisors. This should encompass all areas studied in this course, as applicable. In other words, describe how you and those around you could perpetrate frauds on your employer and/or outsiders. In addition, you must discuss what you or your employer can do to limit or eliminate these fraud opportunities, describing in detail applicable procedures and methods. Explain any hurdles you might face in implementing these remedies at your company. Note any limitations your employer has in recognizing fraud and implementing safeguards against fraud. You are not required to disclose the identity of your employer. All information will be kept confidential.

I expect this paper to be comprehensive and creative. The page "guideline" is 8-12 pages, single-spaced. In the past, students have written within this guideline and some have written much more. Make sure you have prepared a complete and quality analysis.

The paper should address the following (at a minimum):

1. Address all three major areas we studied - opportunities, prevention, and detection
2. Apply all information and topics to the job
3. Explain the business and your position before delving into the body of the paper
4. Utilize good structure, organization, and headings
5. Submit appendices (including company material) to support discussion, if applicable

The writing quality and style should be graduate student quality and presentation. The assignment requires analysis and evaluation, not just reporting of information. Instructor will consider the following competencies in evaluating papers.

- Identification of problems and potential solution approaches
- Evaluation of the cost/benefit of alternative solutions
- Organization and evaluation of information, alternatives, cost/benefits, risks, and rewards
- Objective identification of strengths, weaknesses, opportunities, and threats associated with the internal control and fraud environment situations
- Linking of data, knowledge, and insights together for decision-making purposes
- Identification of risks/fraud possibilities
- Communication of the impact of identified risks and recommendations of corrective action
- Preparation of report with objectivity, conciseness, and clarity
- Utilization of relevant laws, standards, rules, and other information
- Organization and effective display of information so that it is meaningful
- Expression of information and concepts with conciseness and clarity when writing and speaking
- Valid and reliable evaluation of information
- Proposal and evaluation of alternative solutions.

**An A will be assigned if the project includes:**

- All the requirements of a B paper
- Inviting presentation
- Creative analysis
- Thorough application of course materials
- A discussion of the company politics, as they relate to the topic

**A B will be assigned if the project includes:**

- All the requirements of a C paper
- No spelling errors
- Displays the competencies listed above, as appropriate
- A demonstration of reflective thought
- Some creativity
- Clear and logical thought pattern
- Thorough legal research on the topic
- Accurate conclusion based on legal analysis

**A C will be assigned if the project includes:**

- Deadline met
- Two or fewer grammar or spelling mistakes
- Professional presentation
- Cover page including title, student name, and course information
- Project structure as defined above
- Appropriate section headings
- Some course material application

**A D will be assigned when:**

- A paper is handed in by the deadline, but does not meet all the requirements of a C paper, but meets most of the requirements
- If the student reaches any incorrect conclusions.
- If the paper reports only facts and opinions, with no analysis of those facts

**An F will be assigned** when the paper is not submitted by the deadline, or if the paper falls short of the D paper requirements.

## **COURSE RULES**

### **Electronic Equipment (In-class)**

I love technology as much or more as anyone else. Unfortunately, the usage of electronic equipment has proven to be a major distraction in this class in past semesters. More importantly, our class time is intended to be full of interaction. Consequently, no electronic equipment may be used during class or the exams. This course does not require computer access or usage during class sessions. As a result, computers are not to be used during class sessions.

### **Missed Class Session**

Because of the nature of this course and the classroom learning and interaction, I highly discourage any absences from class. We meet for few face-to-face class sessions so that time is extremely important and productive. You may miss a maximum of one class only with advance notification to the instructor. To fulfill the class participation requirement for the missed session, a student who has missed a class must read a journal article or book in one of our topics (approved by instructor in advance) as a make-up project. Submit the original material, and a summary/analysis.

You must select a book or an academic journal article on business ethics or business law and do summary and critique of that article. It should be a solid, serious, and relevant book or article. You must have the article pre-approved at least two weeks in advance. Please turn in the original book or article with your paper.

### **Turnitin**

Indiana University subscribes to Turnitin.com, a tool that confirms that you have used and cited sources accurately in your paper. By taking this course, you agree that all written assignments may be submitted to Turnitin.com for an "originality report" and that, upon request from your instructor, you must provide an electronic version of your paper. Instances of plagiarism, or failure to supply your instructor with an electronic version of your paper, will be handled according to the Student Disciplinary Procedures that accompany the Code of Student Rights, Responsibilities, and Conduct [<http://ius.edu/studentaffairs/codeprocedures.cfm>] and may result in an academic sanction, up to and including failure of the course. Even when not required, students are encouraged to use Turnitin.com as a personal resource to help ensure outside works are cited appropriately. All papers submitted to Turnitin.com will remain in the private, Indiana University database.



## **Attendance**

**The Indiana University Southeast Bulletin states:**

### **Absences**

Class attendance is required. Illness is usually the only acceptable excuse for absence from class. Other absences must be explained to the satisfaction of the instructor, who will decide whether missed assignments may be made up.

## **Classroom and Online Behavior**

Please be respectful of the dignity of the class, as well as your classmates regarding both your classroom conduct and also in the course of your online postings. All comments, behavior, and posts must be professional and appropriate. They must be of high quality.

Online, you are required to make comments on the work of your classmates, and often you will have to be corrective to help in the learning for that student as well as the other classmates reading the posting. In fact, you will be rewarded by your grade when you do this in an effective manner. Please make sure that your comments are respectful and constructive.

Any violation of this the highest level of classroom, course behavior, and online etiquette will be reported to the Director of Graduate Programs, the Vice Chancellor of Student Affairs, and will result in the reduction of one full letter grade from your final course grade for each incident.

Please be respectful and courteous of your classmates and your professor. Please do not arrive late, leave early, or leave the classroom for a period of time, for other than an emergency. Please turn off your cell phone and NO texting or email during class. No food in the classroom - no exceptions (except when bringing something for all). These activities distract from the learning environment.

## **Request for Incomplete**

**The Indiana University Southeast Bulletin states as follows:**

The grade of I (incomplete) indicates that the student has completed satisfactorily the major portion of a course but is prevented by extraordinary circumstances from completing the balance of the course. The grade of I will only be given if the instructor has sufficient reason to believe that the failure to complete the requirements of the course was beyond the student's control and that it would be unjust to hold the student to the time limits normally fixed for completion of the required assignments. The grade of I should not be awarded simply to exempt a student from paying tuition for a repeated course.

**Disability**

If you have a specific documented disability and require classroom accommodation, please notify the Office of Services for Students with Disabilities (941-2579) within the first week of classes.

**Religious Holiday**

As dictated by IUS School of Business administration, any student who is unable to attend classes or participate in an examination or work requirement on a particular day as a result of restrictions due to a legitimate religious holiday is excused from performing at that specific time. If the work cannot be completed in advance, the student will be given the opportunity to make up the work that was missed, provided that the make-up work does not create an unreasonable burden upon Indiana University or IU personnel. Full and complete notification to the instructor must be given and appropriate paperwork must be completed within the first two weeks of the semester.

## **ACADEMIC DISHONESTY**

Any act of Academic Dishonesty will result in non-droppable failure (F) for the class. Academic Dishonesty has a very wide definition and includes anything that results in an unearned grade for you or another with your help. It includes, but is not limited to these factors from the IU Code of Student Rights, Responsibilities, and Conduct.

**Plagiarism:** □ Plagiarism is defined as presenting someone else's work, including the work of other students, as one's own. Any ideas or materials taken from another source for either written or oral use must be fully acknowledged, unless the information is common knowledge. What is considered "common knowledge" may differ from course to course.

- a. A student must not adopt or reproduce ideas, opinions, theories, formulas, graphics, or pictures of another person without acknowledgment.
- b. A student must give credit to the originality of others and acknowledge indebtedness whenever:
  1. Directly quoting another person's actual words, whether oral or written;
  2. Using another person's ideas, opinions, or theories;
  3. Paraphrasing the words, ideas, opinions, or theories of others, whether oral or written;
  4. Borrowing facts, statistics, or illustrative material; or
  5. Offering materials assembled or collected by others in the form of projects or collections without acknowledgment.

(<http://dsa.indiana.edu/Code/index1.html>)

### **Cheating:**

Cheating is considered to be an attempt to use or provide unauthorized assistance, materials, information, or study aids in any form and in any academic exercise or environment.

(<http://dsa.indiana.edu/Code/index1.html>)

By continuing your enrollment in this class, you are agreeing to these terms and a permanent failure (F) for this class for this semester. You are also certifying that all of the work you submit in any fashion is solely your own (except the group assignment).

Do a cost-benefit analysis to see that academic dishonesty is not worth the price paid. Study and learn instead.

If you have any questions about any issue regarding this portion of the syllabus, Academic Dishonesty, or whether a particular activity is considered Academic Dishonesty, please contact the instructor.

## **Assignments**

Late assignments will not be accepted. Please present your work in a professional format to receive any credit.

### **Grading**

Any inquiries or appeals regarding any graded work **must** be submitted in writing within one week of grade posting (whichever comes first).

### **IMPORTANT DISCLAIMER**

Discussions conducted at any time, in any way associated with this course (whether in class or elsewhere) are never intended to serve as legal advice, nor should they ever be viewed as a substitute for legal advice. Neither the instructor, nor the university, is responsible for any injury or damage alleged to have been suffered from reliance on information imparted in this course (whether through course materials, lectures, office conferences, or any other source), nor is there any responsibility for inferences drawn by students from said information. The tuition paid for this course is not in exchange for the provision of legal advice, and, as such, because no student is being charged for what might incorrectly be construed as legal advice, information imparted in this course does not meet the definition of "legal advice." If you need legal advice, you should consult an attorney familiar with the laws and regulations that govern your jurisdiction and that apply to your particular fact situation.

**B516 – THE LEGAL AND ETHICAL ENVIRONMENT OF BUSINESS  
INDIANA UNIVERSITY SOUTHEAST  
SCHOOL OF BUSINESS  
SUMMER 2010**

**Instructor:** Professor Linda Christiansen JD MBA CPA  
**Email Address:** [lchristi@ius.edu](mailto:lchristi@ius.edu)  
**Office:** Hillside Hall 011B  
**Office Hours:** 30 minutes before in-class session; by email; and by appointment

**Required Resources:**

- Wall Street Journal subscription ([www.WSJstudent.com](http://www.WSJstudent.com); the student subscription includes both paper and electronic versions)
- Selected chapters from two books. You may purchase both books online from [iChapters.com](http://iChapters.com) or Amazon; or you may purchase the assigned chapters from [www.iChapters.com](http://www.iChapters.com) (see “Material Coverage” later on syllabus; first chapters of each book are free)
  - Foundations of the Legal and Ethical Environment of Business; Jennings; Cengage; ISBN 978-0-324-56651-2 or 0-324-56651-4
  - Business Ethics: Case Studies and Selected Readings; Jennings; 6<sup>th</sup> edition; Cengage; ISBN 978-0-324-65774-6 or 0-324-65774-9

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“Education is what survives when what has been learned has been forgotten.”  
B.F. Skinner

“The iron ore thinks itself senselessly tortured by the flames but the steel blade  
looking back knows better.”  
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**YOU ARE RESPONSIBLE FOR EVERYTHING INCLUDED IN THIS SYLLABUS. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE INSTRUCTOR IN THE FIRST WEEK OF CLASS FOR FURTHER CLARIFICATION.**

**Goals for this course include:**

1. To develop/increase critical thinking skills
2. To achieve legal literacy - general legal knowledge to be a more fully informed citizen (terminology, American legal system, etc.)
3. To see the constant change and evolution in the law
4. To develop legal research skills
5. To have a practical, applicable awareness of legal issues for a business manager
6. An increased awareness of ethical issues in the decision-making process
7. An increased awareness of stakeholders’ positions and rights.

8. To establish familiarity with the Wall Street Journal (and hopefully a habit)

## **COURSE OBJECTIVES:**

### **Business Law**

Managers must be aware of legal issues in the business world to avoid costly lawsuits. This course will survey major business law topics, with a managerial approach in mind. I do not wish to make you lawyers, merely better informed business people.

Much of the litigation and liability arising in business is avoidable. Many times the only difference between an employer being sued or not is a manager or supervisor who recognizes that the decision being made may lead to unnecessary litigation and thus avoids it. Management often strays from appropriate considerations and treads on thin legal ice. Many of these mistakes made are based on ignorance rather than malice. Often it is a result of simply not knowing that a decision was being handled incorrectly.

This course is designed to make anyone who manages people in any area of business aware of the law and pitfalls involved. MBA students/managers/employers must be informed of the reasoning behind legal requirements. Additionally, this course provides a basis for making decisions in "gray areas" through the study of social and political movements, legislative history, and case law. Knowing the reason a law exists can help an employer make the correct choices in interpreting the law when making workplace decisions with no clear-cut answers.

### **Ethics**

This course should also heighten awareness and develop insights into the ethical ideals of the business environment. Ethics is the study and practice of decisions about what is good or right. Ethics guide us when we are wondering about what we should be doing in a particular situation. Business ethics is an application of ethics to the special problems and opportunities experienced by businesspeople. These problems and opportunities present businesses with ethical choices, each of which have advantages and disadvantages. An ethical dilemma is a dilemma or choice for which many times no clear right decision is available. The dilemma has multiple potential solutions, none of which is altogether superior. Social responsibility of business consists of the collection of expectations that the global community imposes on its firms.

This goal of this course is to expose students to the different dimensions of ethical dilemmas – various parties affected by the actions of business. The case studies and discussions provide students with some assistance in thinking systematically about issues of right and wrong in business conduct. The course will provide practical methods by which current and future business managers can think more carefully about the ethical dilemmas they will face throughout their careers.

## **Critical Thinking**

An important goal for this course is to develop your abilities to think critically. Critical thinking is reasonably and reflectively deciding what to believe or do; thinking that explicitly aims at well-founded judgment. It is incredibly important in our professional activities, as well as every other aspect of our lives. Critical thinking and evaluation skills are essential ingredients for making good business decisions. I will use the Socratic method of instruction as a means to encourage your ability to analyze; to discern the issues; to “think on your feet”; to understand and support both sides of a discussion; to question judgments, reasoning, and conclusions; to constructively challenge assumptions; to recognize weaknesses and ambiguities; among other skills. All of these are to be accomplished in a constructive, respectful manner.

NOTE: Please become very familiar with Bloom’s Taxonomy on the last two pages of this syllabus to understand the thinking development progression required for this class.

## **AACSB Assessment**

### **Assurance of Learning Goals**

**Area:** Ethical, Legal, Societal, and Global

**Goal:** Students understand the ethical framework in which organizations operate and have the ability to comprehend, describe, and explain the social, legal, and global influences facing our world today.

**Outcome:** Students are aware of the current laws, regulations, and legal issues affecting business and they can recognize the legal and ethical ramifications of their acts in the business world.

**Measure:** Given fact situation(s)/case(s) and/or newspaper article(s) with legal and ethical issues imbedded, students can identify the applicable areas of law, legal issues and ethical issues represented in the real-world situation, and reach a conclusion.

**Area:** Ethical, Legal, Societal, and Global

**Goal:** Students understand the ethical framework in which organizations operate and have the ability to comprehend, describe, and explain the social, legal, and global influences facing our world today.

**Outcome:** Students are able to recognize and analyze ethical problems and choose and defend resolutions.

**Measure:** Given fact situation(s)/case(s) and/or newspaper article(s) with ethical implications and applications, students can correctly identify the ethical dilemma, stakeholders, decision-makers and alternative solutions through a structured, logical analysis with few or no unsubstantiated conclusions.



## **B516 Material Coverage (Tentative Schedule)**

(This schedule is tentative and is subject to change. Make sure your Oncourse messages are forwarded to an account you check daily.)

5/11	CLASS – Introduction, LAW chapter 1
5/13	CLASS – LAW chapters 3, 8, 10
5/17	CLASS – LAW chapters 11, 17
5/20	CLASS – Conclude LAW topic, ETHICS Units 1,2
5/24	CLASS – ETHICS Unit 2, 3
5/27	<b>LAW EXAM</b> Legal Research Questions & Ethical Dilemma deadline
6/1	ONLINE SCHEDULE
6/3	ONLINE SCHEDULE
6/7	ONLINE SCHEDULE
6/10	ONLINE SCHEDULE
6/14	ONLINE SCHEDULE
6/17	ONLINE SCHEDULE
6/21	<b>ETHICS EXAM</b> ; Ethics and Legal Research Project due

**NOTE:** This syllabus is a **tentative schedule** of events and information, and as such is subject to change. Verbal notification of any change to any of this information at any regularly scheduled class meeting or Oncourse postings will constitute sufficient notice. You are responsible for any changes

# ONLINE WORK SCHEDULE

MAY 10-16

- Class preparation and class sessions only; no online work

MAY 17-23

- Current Events Postings (week 1)

MAY 24-30

- Current Events Postings (week 2)
- Each group (assigned by professor in class May 24th) will select an article and email to professor for approval. Each article can only be used by one group – first come, first served. DEADLINE: Emailed by **midnight MAY 28**, but can be submitted anytime beginning May 25th.

**MAY 27 – LAW EXAM**

JUNE 1-6

- Current Events Postings (week 3)
- Each member of the group must prepare an ethical analysis of the group's selected article **WITHOUT HELP FROM OTHER GROUP MEMBERS**, completely individually. DEADLINE: Posted on appropriate Oncourse Discussion Forum by **midnight JUNE 1**.

JUNE 7-13

- Current Events Postings (week 4)
- Each member of the group will carefully and fully critique each of the drafts of fellow group members. The group will work on a final group version of the ethical analysis, combining the best of each version. It is vitally important that the group submission be better than each of the individual submissions because of the additional practice. Be aware that each person is required to do an honest peer review of every other member of the group.
- The group work can be done in any way you decide – forum, face-to-face, conference call, etc. Just make sure it is a true collaboration and opportunity to learn from each other. Challenge each other to produce the best work.
- DEADLINE: Group submission is due by **midnight JUNE 7**.

- Submit by email to the professor a peer review of each member of the group. You must assess by name the quality of the performance and teamwork of each person. Please note whether they performed well and similar to other group member; performed at a level less than appropriate and of the other group members; or performed and contributed more than others.
- **DEADLINE:** Peer review of each group member (by email) due **midnight JUNE 8**.
- Individually, each student will critique the work of all other groups but one on the appropriate Oncourse Forum. Please hold one remaining article for a later assignment – do not read that group's analysis or other students' critiques. The critiques are to be respectful (or final grade will be reduced). **DEADLINE:** Critiques must be posted by **midnight JUNE 11** (extra time is allowed because this should be done well, not just superficial comments).

#### JUNE 14-20

- Individually, write an ethical analysis for the remaining article (the one you did not write and did not critique). Use this as a chance to assess your abilities to analyze before taking the ethics exam by simulating testing conditions. Read the article and type the analysis in the 2 hour 45 minute testing period.
- **DEADLINE:** Your final practice for the ethical analysis process must be posted on Oncourse by **midnight JUNE 15**.
- For the article you selected as your final practice, please read the group example, as well as all of the critiques to assess the quality of your work. Check for ideas that you missed. Your result does not have to be the same, but you should hit many of the same issues. Hopefully your work is better than the postings, as a result of your additional practice.
- Professor will post feedback comments on each of the group analysis postings. This week you must read each of those comment postings, as well as read all of the critiques of your fellow students and use this feedback to learn more about the analysis process and your skills at this point.

#### JUNE 21 – ETHICS EXAM

### **Reading Material Purchase – iChapters (now Cengage Brain)**

You can purchase either the full textbooks through <http://www.iChapters.com> or Amazon, or you can purchase the assigned chapters electronically through iChapters.com. You will need to print the readings for active learning (i.e. writing on the reading, making notes, referring from page-to-page) and class usage.

If you choose to utilize iChapters for your required resources, you may use the resources on the website or customer support services if you have a problem.

<http://www.ichapters.com/market/support.html>

<http://www.ichapters.com/market/index.html>

<http://www.ichapters.com/market/faq.html>

Computer labs on the IUS campus do not allow the software download from iChapters, due to general student computing concerns. The Business-dedicated computer in the IUS Library will be equipped for downloading if you wish to access iChapters on a university computer. Please contact the Reference Desk Librarian to locate that computer.

### **Course Grade Calculation**

Midterm Exam	20%
Final Exam	20%
Research and Analysis Project	30%
<b>Quality</b> class and forum preparation and contributions	<u>30%</u>
	100%

### **IMPORTANT COURSE GRADE INFORMATION:**

If “Current Events” Forum posting minimums for each week and other submission requirements are not met, your course grade will be reduced by one-half a letter grade for each week you do not meet the minimum. Final course grade will be reduced by one-half a letter grade for each time you miss any required online submission. Please check the instructions for current events assignment in this syllabus. Make sure you meet all other submission deadlines included in this syllabus or as directed through Oncourse or in class discussion. If you have any questions, ask the instructor.

### **Class and Forum Preparation and Contribution Expectation**

As with any graduate course, I expect students to attend and make meaningful contributions every class meeting and online in the form of questions, answers, commentary, and other meaningful, participative contribution. Preparation is crucial for good class discussion and analysis. Mere participation does not constitute meaningful contribution. Quantity does not necessarily mean quality. Meaningful class contribution includes active listening and respect for others contributions.

For law, you should brief the cases in advance (example included with this syllabus) and be prepared to discuss the chapters. For ethics, you must carefully read the assigned readings and cases, and prepare a written analysis (not to be handed in). You may be called upon to discuss the material in detail. I will assume you have read the material and understand the basic concepts unless you ask specific questions.

Preparation evidenced by participation will influence your course grade. I expect students to be active participants, because this is the best way to learn the material.

Please ask me if you have any questions on the material assigned, or I will assume that you have read and understand it. Your preparation on the basic information is critical in order that we may focus on discussion and application of the material, as well as development of critical thinking skills.

### **WSJ/Current Events Posting and Threaded Discussions**

You are required to post quality, relevant postings on Oncourse threaded discussions in the Forum section.

**Minimum postings** – at least one new (so far un-posted) article each week; and at least four relevant, reaction postings per week. They must add value to the online discussions. (The articles and comment ideas are first-come-first served – please review before posting your work to make sure it is a new article or idea.)

**These are only the minimums.** Greater quality participation will result in a higher grade earned for participation (it comprises a total 30% of your grade).

**NOTE:** you only earn credit for Sunday postings if you have already met your minimum from the week. Doing all of this assignment on one day does not add value to the class. It meets the technical requirement of the assignment but violates the spirit, and therefore will not be counted.

Your participation grade is also impacted by your activity in the group forums and can be negatively affected by peer reviews of group forum projects. So please be actively involved in that process as well.

## Oncourse

Oncourse is an incredibly useful tool we will utilize in this class. If you do not know how to access Oncourse or use that service, please ask a computer lab assistant immediately. You are responsible for any messages or announcements I send through Oncourse. **You *must* enable your email forwarding preference (under "Messages" and then "Settings") and set it to an email address you check regularly in order to be notified of an Oncourse message.** Please do this as soon as possible so you will not miss any information. The computer lab assistants will be happy to assist you in this endeavor.

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<http://kb.iu.edu/data/asyy.html>

Additional information is available on the following links:

Oncourse For Students Guide:

[http://ilte.ius.edu/pdf/ius\\_student\\_onscourse\\_guide.pdf](http://ilte.ius.edu/pdf/ius_student_onscourse_guide.pdf)

Help icon in DF link destination:

<https://oncoursehelp.iu.edu/helptool/docs/sakai.forums>

## Library On-Line Resources

The IUS Library has a wealth of on-line resources available for your use. Many of these databases are available from IUS network computers only. I would highly recommend you familiarize yourself with these resources because they are very valuable in this class, as well as for your other MBA classes. You can access these databases by going to the IUS homepage ([www.ius.edu](http://www.ius.edu)), clicking on departments, library, indexes. You then have a choice of several excellent resources for newspapers, journals, and law related information: (1) Inspire, (2) Dow Jones Interactive, (3) Newsbank Newsfile and Business Newsbank, and (4) (Academic Universe) Lexis-Nexis. These resources offer almost an infinite amount of interesting and topical material for assignments.

I encourage you to use Lexis-Nexis to retrieve the full text of any of the abridged cases in the readings. Reading the full text will aid your preparation and understanding.

## **Research Project**

This course requirement will help you discover and acquire skills in the world of legal research. You will be researching the law applicable to two legal issues in your workplace. A third part of the final project is for you to complete a full ethical analysis of a real situation in your work-life – either past, current, or possible in the future. The ethical analysis will be just like the requirement for the midterm exam except that you will be using a situation from your place of business and you need to develop the facts as well as the analysis in your answer.

The first step is a very important part of the assignment - to reflect on the legal issues facing your business in your position or area. Within the first three weeks of the course, you must draft at least three legal questions that you can research and answer. We will then begin the process of learning legal research for the business manager. (Please see the instructor if you have any issues drafting questions.) The submission must include information regarding your business and position. The questions must be complete so that I can give you adequate feedback.

Project Due Date - The finished project is due the last night of class. Please be aware that this project is assigned in advance of the first night of class (on Ocourse) and you should work diligently on the project throughout the course, so that you can present your best work. Although not required, feel free to share a rough draft with me somewhere along the way (several weeks in advance of the deadline) for a quick overview assessment of general quality and quantity.

### **Research Project Components**

- Original questions with instructor's notes
- Disclaimer
- Executive summaries, one separate for each question
- Research trails – listing the path you took to find the answers
- Answers to questions with all references footnoted clearly and often, with conclusions
- Research sources and documents used must be included with specific sections used highlighted

The writing quality and style should be graduate student quality and presentation. The assignment requires analysis and evaluation, not just reporting of information. Instructor will consider the following competencies in evaluating papers, **as applicable** to the questions.

- Identification of problems and potential solution approaches
- Applicable law - statues, case law, and regulations, as applicable
- Evaluation of the cost/benefit of alternative solutions

- Organization and evaluation of information, alternatives, risks, and rewards
- Objective identification of strengths, weaknesses, opportunities, and threats
- Linking of data, knowledge, and insights together for decision-making purposes
- Communication of the impact of identified risks and recommendations of corrective action
- Preparation of report with objectivity, conciseness, and clarity
- Organization and effective display of information so that it is meaningful
- Expression of information and concepts with conciseness and clarity when writing and speaking
- Valid and reliable evaluation of information
- Proposal and evaluation of alternative solutions

**IMPORTANT: This Project Is NOT Legal Advice**

The grade assigned on the research does not evaluate the accuracy of the analysis. Please refer to the disclaimer noted in this syllabus. Enrollment, attendance, and work product in the course is not in any way to be considered legal advice. The legal research project and its grading is for educational purposes only. The grade is for the research and presentation, NOT for accuracy of the conclusion. The instructor is not researching any of the questions to verify the quality of legal advice.



## **GRADING GUIDELINES FOR RESEARCH PROJECT**

### **An A will be assigned if the project includes:**

- All the requirements of a B paper
- Inviting presentation
- Creative analysis
- Thorough application of research skills, research resources, and course materials
- A discussion of the company politics, as they relate to the topic

### **A B will be assigned if the project includes:**

- All the requirements of a C paper
- No spelling errors
- Displays the competencies listed above, as appropriate
- A demonstration of reflective thought
- Some creativity
- Clear and logical thought pattern
- Thorough legal research on the topic
- Accurate conclusion based on legal research

### **A C will be assigned if the project includes:**

- Deadline met
- Two or fewer grammar or spelling mistakes
- Professional presentation
- Cover page including title, student name, and course information
- Project structure as defined above
- Appropriate section headings
- Some course material application
- Adequate research and analysis for the graduate level

### **A D will be assigned when:**

- A paper is handed in by the deadline, but does not meet all the requirements of a C paper, but meets most of the requirements
- If the student reaches incorrect conclusions.
- If the paper reports only facts and opinions, with little analysis of those facts
- Minimal research and analysis

**An F will be assigned** when the paper is not submitted by the deadline, or if the paper falls short of the D paper requirements.

## **Exam Grading Rubrics for Ethics Analysis**

(See Oncourse Resources to print a copy of the actual grading rubric form used)

### 1. Spelling, grammar, sentence structure, paragraph structure

Proficiency is expected for graduate students

Greater than 2 errors = D

Less than 2 errors = Grade determined on factors 1, 2, and 3 below

### 2. Recognition of (as appropriate):

- Dilemma(s)
- Stakeholders
- Decision-makers
- Alternative options or solutions

F = Unsatisfactory coverage of each

C = Satisfactory coverage of each

B = Good coverage of each

A = Very good coverage of each

### 3. Analysis

- Appropriate usage of theories/models (not just mention)
- Recognition of both/all sides (pros & cons of alternatives)
- No unsubstantiated conclusions and emotional responses (Yes or No)
- Complete and full analysis

F = Weak

C = Fair

B = Good

A = Very good

### 4. Quality of Writing

- Understandable and readable
- Organization, flow, structure of answer

F = Weak

C = Fair

B = Good

A = Very good

### **EXAMPLE OF A CASE BRIEF (LEGAL)**

You should brief all the legal cases as part of your class preparation. A brief facilitates your understanding of the case, in addition to aiding you in class discussion. This applies to the court opinions in the book, as opposed to the ethics cases.

These example cases appear in chapter 1 of your law materials.

### **Sony Corporation of America v. Universal City Studios, Inc.** **464 U.S. 417 (1984)**

**FACTS:** *(Not just a repeat of the facts summary paragraph at the beginning of each case. Additional relevant facts may be mentioned in the body of the opinion.)*

Sony manufactures videotape machines that can record programs in homes. Universal and Walt Disney produce movies. They claimed that Sony's machines were being used to copy their protected and copyrighted films and that they were entitled to some payment for this type of machine use.

The District Court found no infringement. The Court of Appeals found for Universal and Walt Disney and held that they were entitled to either stop sales of the Sony machines or collect a royalty on each.

**ISSUE:** *(What the court has been asked to decide on appeal. Most of the time begins with the word "whether.")*

Does Sony infringe on the filmmaker's rights by selling the machines?

**HOLDING:** *(Decision of the court, i.e. who won, was the case remanded)*

No infringement by Sony.

**DISCUSSION:** *(Reasoning behind the holding)*

Congress did not give absolute protection. Some uses (fair uses) are permitted. Consumer uses were among those permitted so long as they do not use their recorded programs for commercial purposes. Also, the copyright laws do not hold someone liable for third-party infringement. Sony is not responsible for what is done with the machines (no vicarious liability).

**Metro-Goldwyn-Mayer, Inc. v. Grokster, Ltd.**  
**545 U.S. 913 (2005)**

**FACTS:** Grokster, Ltd. and StreamCast Networks, Inc. (Respondents/defendants) distribute free software products that allow computer users to share electronic files through peer-to-peer networks. Grokster and StreamCast began distributing their software after Napster was shut down by a judicial finding that it was engaged in copyright infringement.

**ISSUE:** Can Grokster and StreamCast be held liable for copyright infringement based on third parties' unlawful use of its software? What are the legal rights of those whose copyrights are infringed by others using a tool provided by companies such as Grokster?

**HOLDING:** The court held that Grokster and StreamCast can be held liable.

**DISCUSSION:** The court held that Grokster and StreamCast can be held liable for the infringement by others, not on the grounds of no other lawful use (for there are other lawful uses of their technology), but rather for their intent established by their methods of advertising, their advice to users, and their lack of control over the use of their software or even their knowledge regarding its use for infringement purposes.

BLOOM'S TAXONOMY -Benjamin Bloom created this taxonomy for educational objectives. It provides a structure to help you to study using appropriate strategies.

## **Competence and Skills Demonstrated**

### **Knowledge**

- observation and recall of information
- knowledge of dates, events, places
- knowledge of major ideas
- mastery of subject matter
- *Question Cues:*  
list, define, tell, describe, identify, show, label, collect, examine, tabulate, quote, name, who, when, where, etc.

### **Comprehension**

- understanding information
- grasp meaning
- translate knowledge into new context
- interpret facts, compare, contrast
- order, group, infer causes
- predict consequences
- *Question Cues:*  
summarize, describe, interpret, contrast, predict, associate, distinguish, estimate, differentiate, discuss, extend

### **Application**

- use information
- use methods, concepts, theories in new situations
- solve problems using required skills or knowledge
- *Questions Cues:*  
apply, demonstrate, calculate, complete, illustrate, show, solve, examine, modify, relate, change, classify, experiment, discover

### **Analysis**

- seeing patterns
- organization of parts
- recognition of hidden meanings
- identification of components
- *Question Cues:*  
analyze, separate, order, explain, connect, classify, arrange, divide, compare, select, explain, infer

### **Synthesis**

- use old ideas to create new ones
- generalize from given facts
- relate knowledge from several areas
- predict, draw conclusions
- *Question Cues:*  
combine, integrate, modify, rearrange, substitute, plan, create, design, invent, what if?, compose, formulate, prepare, generalize, rewrite

### **Evaluation**

- compare and discriminate between ideas
- assess value of theories, presentations
- make choices based on reasoned argument
- verify value of evidence
- recognize subjectivity
- *Question Cues*  
assess, decide, rank, grade, test, measure, recommend, convince, select, judge, explain, discriminate, support, conclude, compare, summarize

\* Adapted from: Bloom, B.S. (Ed.) (1956) Taxonomy of educational objectives: The classification of educational goals: Handbook I, cognitive domain. New York ; Toronto: Longmans, Green.

LEVEL	DEFINITION	SAMPLE VERBS	SAMPLE BEHAVIORS
KNOWLEDGE	Student recalls or recognizes information, ideas, and principles in the approximate form in which they were learned.	Write List Label Name State Define	The student will define the 6 levels of Bloom's taxonomy of the cognitive domain.
COMPREHENSION	Student translates, comprehends, or interprets information based on prior learning.	Explain Summarize Paraphrase Describe Illustrate	The student will explain the purpose of Bloom's taxonomy of the cognitive domain.
APPLICATION	Student selects, transfers, and uses data and principles to complete a problem or task with a minimum of direction.	Use Compute Solve Demonstrate Apply Construct	The student will write an instructional objective for each level of Bloom's taxonomy.
ANALYSIS	Student distinguishes, classifies, and relates the assumptions, hypotheses, evidence, or structure of a statement or question.	Analyze Categorize Compare Contrast Separate	The student will compare and contrast the cognitive and affective domains.
SYNTHESIS	Student originates, integrates, and combines ideas into a product, plan or proposal that is new to him or her.	Create Design Hypothesize Invent Develop	The student will design a classification scheme for writing educational objectives that combines the cognitive, affective, and psychomotor domains.
EVALUATION	Student appraises, assesses, or critiques on a basis of specific standards and criteria.	Judge Recommend Critique Justify	The student will judge the effectiveness of writing objectives using Bloom's taxonomy

# **COURSE RULES**

## **Electronic Equipment (In-class)**

I love technology as much or more as anyone else. Unfortunately, the usage of electronic equipment has proven to be a major distraction in this class in past semesters. More importantly, our class time is intended to be full of interaction. Consequently, no electronic equipment may be used during class or the exams. This course does not require computer access or usage during class sessions. As a result, computers are not to be used during class sessions.

## **Missed Class Session**

Because of the nature of this course and the classroom learning and interaction, I highly discourage any absences from class. We meet for few face-to-face class sessions so that time is extremely important and productive. You may miss a maximum of one class only with advance notification to the instructor. To fulfill the class participation requirement for the missed session, a student who has missed a class must read a journal article or book in one of our topics (approved by instructor in advance) as a make-up project. Submit the original material, and a summary/analysis.

You must select a book or an academic journal article on business ethics or business law and do summary and critique of that article. It should be a solid, serious, and relevant book or article. You must have the article pre-approved at least two weeks in advance. Please turn in the original book or article with your paper.

## **Turnitin**

Indiana University subscribes to Turnitin.com, a tool that confirms that you have used and cited sources accurately in your paper. By taking this course, you agree that all written assignments may be submitted to Turnitin.com for an "originality report" and that, upon request from your instructor, you must provide an electronic version of your paper. Instances of plagiarism, or failure to supply your instructor with an electronic version of your paper, will be handled according to the Student Disciplinary Procedures that accompany the Code of Student Rights, Responsibilities, and Conduct [<http://ius.edu/studentaffairs/codeprocedures.cfm>] and may result in an academic sanction, up to and including failure of the course. Even when not required, students are encouraged to use Turnitin.com as a personal resource to help ensure outside works are cited appropriately. All papers submitted to Turnitin.com will remain in the private, Indiana University database.

## **Attendance**

**The Indiana University Southeast Bulletin states:**

Absences

Class attendance is required. Illness is usually the only acceptable excuse for absence from class. Other absences must be explained to the satisfaction of the instructor, who will decide whether missed assignments may be made up.

## **Classroom and Online Behavior**

Please be respectful of the dignity of the class, as well as your classmates regarding both your classroom conduct and also in the course of your online postings. All comments, behavior, and posts must be professional and appropriate. They must be of high quality.

Online, you are required to make comments on the work of your classmates, and often you will have to be corrective to help in the learning for that student as well as the other classmates reading the posting. In fact, you will be rewarded by your grade when you do this in an effective manner. Please make sure that your comments are respectful and constructive.

Any violation of this the highest level of classroom, course behavior, and online etiquette will be reported to the Director of Graduate Programs, the Vice Chancellor of Student Affairs, and will result in the reduction of one full letter grade from your final course grade for each incident.

Please be respectful and courteous of your classmates and your professor. Please do not arrive late, leave early, or leave the classroom for a period of time, for other than an emergency. Please turn off your cell phone and NO texting or email during class. No food in the classroom - no exceptions (except when bringing something for all). These activities distract from the learning environment.



### **Request for Incomplete**

**The Indiana University Southeast Bulletin states as follows:**

The grade of I (incomplete) indicates that the student has completed satisfactorily the major portion of a course but is prevented by extraordinary circumstances from completing the balance of the course. The grade of I will only be given if the instructor has sufficient reason to believe that the failure to complete the requirements of the course was beyond the student's control and that it would be unjust to hold the student to the time limits normally fixed for completion of the required assignments. The grade of I should not be awarded simply to exempt a student from paying tuition for a repeated course.

### **Disability**

If you have a specific documented disability and require classroom accommodation, please notify the Office of Services for Students with Disabilities (941-2579) within the first week of classes.

### **Religious Holiday**

As dictated by IUS School of Business administration, any student who is unable to attend classes or participate in an examination or work requirement on a particular day as a result of restrictions due to a legitimate religious holiday is excused from performing at that specific time. If the work cannot be completed in advance, the student will be given the opportunity to make up the work that was missed, provided that the make-up work does not create an unreasonable burden upon Indiana University or IU personnel. Full and complete notification to the instructor must be given and appropriate paperwork must be completed within the first two weeks of the semester.

### **Assignments**

Late assignments will not be accepted. Please present your work in a professional format to receive any credit.

### **Grading**

Any inquiries or appeals regarding any graded work must be submitted in writing within one week of grade posting (whichever comes first).

## **ACADEMIC DISHONESTY**

Any act of Academic Dishonesty will be result in non-droppable failure (F) for the class. Academic Dishonesty has a very wide definition and includes anything that results in an unearned grade for you or another with your help. It includes, but is not limited to these factors from the IU Code of Student Rights, Responsibilities, and Conduct.

**Plagiarism:** □ Plagiarism is defined as presenting someone else's work, including the work of other students, as one's own. Any ideas or materials taken from another source for either written or oral use must be fully acknowledged, unless the information is common knowledge. What is considered "common knowledge" may differ from course to course.

- a. A student must not adopt or reproduce ideas, opinions, theories, formulas, graphics, or pictures of another person without acknowledgment.
- b. A student must give credit to the originality of others and acknowledge indebtedness whenever:
  1. Directly quoting another person's actual words, whether oral or written;
  2. Using another person's ideas, opinions, or theories;
  3. Paraphrasing the words, ideas, opinions, or theories of others, whether oral or written;
  4. Borrowing facts, statistics, or illustrative material; or
  5. Offering materials assembled or collected by others in the form of projects or collections without acknowledgment.

(<http://dsa.indiana.edu/Code/index1.html>)

### **Cheating:**

Cheating is considered to be an attempt to use or provide unauthorized assistance, materials, information, or study aids in any form and in any academic exercise or environment.

(<http://dsa.indiana.edu/Code/index1.html>)

By continuing your enrollment in this class, you are agreeing to these terms and a permanent failure (F) for this class for this semester. You are also certifying that all of the work you submit in any fashion is solely your own (except the group assignment).

Do a cost-benefit analysis to see that academic dishonesty is not worth the price paid. Study and learn instead.

If you have any questions about any issue regarding this portion of the syllabus, Academic Dishonesty, or whether a particular activity is considered Academic Dishonesty, please contact the instructor.

### **IMPORTANT DISCLAIMER**

**Discussions conducted at any time, in any way associated with this course (whether in class or elsewhere) are never intended to serve as legal advice, nor should they ever be viewed as a substitute for legal advice. Neither the instructor, nor the university, is responsible for any injury or damage alleged to have been suffered from reliance on information imparted in this course (whether through course materials, lectures, office conferences, or any other source), nor is there any responsibility for inferences drawn by students from said information. The tuition paid for this course is not in exchange for the provision of legal advice, and, as such, because no student is being charged for what might incorrectly be construed as legal advice, information imparted in this course does not meet the definition of "legal advice." If you need legal advice, you should consult an attorney familiar with the laws and regulations that govern your jurisdiction and that apply to your particular fact situation.**