



Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

Semester: Spring

Year: 2025

Course Prefix: ACC

Course and Section #: 2600 X01

Course Title: Business Law and Ethics

Credits: 3

Course Description

ACC 2600 examines legal and ethical issues needed to make sound business decisions. Provides an overview of the legal system, constitutional law, ethical decision-making frameworks, business entities, contract law, business crimes and torts, compliance and regulatory issues, agency law, and bankruptcy law.

Course Attributes

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

Instructor Information

Instructor Name: Aaron S. Bartholomew, JD

Student Learning Outcomes

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

1. Summarize the key historical developments of the American legal system.
 2. Define common business legal terms and interpret their use in legal documents.
 3. Interpret basic legal concepts in business law, such as contracts, labor law, small and large business entities, and professional liability.
 4. Apply different theories of ethics to contemporary issues in finance, accounting and business.
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Course Materials and Texts

Miller, Business Law: Text and Cases; Cengage Learning; ISBN-13 978-1305967298

Course Requirements

Course Assignments, Assessments, and Grading Policy

Assignments:

CourseWork (20%): This is your regular "homework" to reinforce your reading and interact with the course material using case hypotheticals, quizzes and other stimulating activities. Those activities have been set up by your professor via Canvas. Due dates are set up for these assignments in Canvas.

Ethics Reports (10%). Learning the profession's ethical code and analyzing it in a real-world context is a qualitative process that requires thoughtful consideration and writing. This is your CourseWork for our study of professional ethics, using the AICPA Code of Conduct. The major areas of the AICPA's code of conduct are divided into discrete subunits that we will be studying and you will be writing short response papers on the code and ethical problems. The response papers are graded. The due dates are provided in Canvas.

Engaged Learning (10%): You will be responsible to earn 10 points of Engaged Learning based on the items contained on the Engaged Learning hand-out. These points may be earned by court experiences; book reviews; film reviews; and any other activity approved by your Professor that will help you understand and experience the concepts and principles taught in this course in a practical way. Early in the semester, you will be required to submit a formal proposal and plan to complete your Engaged Learning project. The proposal is not graded, but submission of a timely proposal is required, and failure to do so will result in a 20% penalty on the project.

FINAL - Case Study (20%): Your final assessment in the course is the Case Study, primarily focused on our study of professional ethics. You will be required to analyze, discuss and reason through to a logical conclusion a fact scenario, with supporting documentation, based on the concepts and principles taught in this course. More information is available in Canvas.

Class Discussions (10%): Through our Canvas Discussion Boards, your professor has set up case hypotheticals for class discussion in our online learning environment. For every hypothetical, you are responsible for posting your own resolution to the problems put to you for discussion. Only after you post will you be able to see other students' responses, and the expectation is that you will engage in and contribute to the class' discussions. Post early and post often with quality, well-considered responses to maximize your points awarded. Your posts are graded. The due dates are set up via Canvas and each Discussion will be open until the due date.

Discussions will be opportunities to explore topics together. Posts to the discussion should add significantly to the conversation and support your point of view. *Comments that do not add significantly to a discussion will receive no credit.* It is okay to disagree in a discussion. In fact much learning happens when we disagree. However we need to be respectful and keep our online classroom a safe place to learn.

Assessments:

Unit Examinations (30%): There are TWO Unit Exams and they will each be administered via Proctorio for ONE day. You are responsible for taking the exam anytime you want that day. If you would like a Study Guide, please refer to and use the PowerPoint slides provided. **Please plan ahead to take your exams on the day scheduled to minimize the potential for last-minute distractions!**

1. Exams are administered without any aids or notes.
2. Exam questions require that you apply the concepts found in course, textbook, PowerPoints, study resources and material covered in class discussions and quizzes.
3. Accessing unauthorized test-banks or test copies is considered cheating and will subject any offending students to failure in the course and other academic discipline.

Grading Scale:

The following grading standards will be used in this class:

| Grade | Percent |
|-------|---------|
|-------|---------|

| | |
|-----------|-----------|
| A | 93-100 |
| A- | 90-92.999 |
| B+ | 87-89 |
| B | 83-86 |
| B- | 80-82.999 |
| C+ | 77-79 |
| C | 73-76 |
| C- | 70-72.999 |
| D+ | 67-69 |
| D | 63-66 |
| D- | 60-62.999 |
| E | 0-59 |

Assignment Categories

| Activity | Percent |
|-----------------------------------|----------------|
| CourseWork Quizzes | 25% |
| Exams | 30% |
| Engaged Learning Project | 10% |
| Ethics Reports | 15% |
| Final Project - Ethics Case Study | 20% |

Late Work Statement:

The policy of this course is to accept no late assignments, no late quizzes, and no late exams--no late anything--for full credit. It is unfair to the students who submit their work on time. Any exception must be pre-approved in writing by the instructor.

Having said that, your professor realizes that we're all busy and not always on our A-game. So, assignments will generally be accepted for a day or two after it is due, subject to a late penalty of 1% per hour late. No late work will be accepted after that cut-off time in Canvas. Exams and major projects are not accepted past the due date on Canvas.

Academic Impropriety:

Academic Impropriety includes cheating, attempting to cheat, plagiarizing, and colluding to cheat or plagiarize. Academic Impropriety also covers any other creative attempt to gain an inappropriate or unfair advantage over other students in classroom assignments. Diligent study and hard work are not considered as an unfair advantage. If you are in doubt about what is appropriate, ask your instructor before you do it. "Better safe than sorry" is still wise advice.

Cheating includes but is not limited to the following:

- 1.1 Communicating with or copying from another student during an assignment or an examination.
- 1.2 Communicating with any person other than a properly authorized individual during an assignment or an examination.
- 1.3 Using or introducing any written or printed material in an exam setting unless you are expressly permitted to do so by the instructor in writing.
- 1.4 Introducing any unauthorized electronically stored information (Calculators, PDAs, and the like) into the test site unless expressly permitted by the Instructor.
- 1.5 Gaining access to unauthorized material at any time.
- 1.6 Providing false evidence of knowledge or understanding of assignments.

Students should be aware that sophisticated tools are in use at UVU that can detect copied or plagiarized content, including student submissions from prior semesters. Integrity in submissions is essential. Any detected copying or plagiarism may lead to grade deductions or further academic repercussions. Stay genuine and stay safe.

Required or Recommended Reading Assignments

| Week | Module | Assignments |
|----------------------|--|--|
| Week 1 Due Jan 9 | Module 1 <i>Introduction to Law</i> | <ul style="list-style-type: none"> • Syllabus Quiz • Proctorio Practice Quiz • 'About You' Icebreaker • Introduction to Law Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 2 Due Jan 16 | Module 2 <i>Business and the Constitution</i> | <ul style="list-style-type: none"> • Constitution and Business Worksheet, Hypotheticals, and Self-Check quizzes |
| | Module 3 <i>Crime and Business</i> | <ul style="list-style-type: none"> • Crime and Business Worksheet, Hypotheticals, and Self-Check quizzes • Discussion(s) for M3 |

| Week | Module | Assignments |
|---|---|--|
| Week 3 Due Jan 23 | Module 4 <i>Agency</i> | <ul style="list-style-type: none"> Agency Relationships in Business Worksheet, Hypotheticals, and Self-Check quizzes |
| | Module 5 <i>Business Organizations</i> | <ul style="list-style-type: none"> Business Organizations and Corporations Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 4 Due Jan 30 | Module 6 <i>Intellectual Property</i> | <ul style="list-style-type: none"> Intellectual Property Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 4 Feb 1 via Proctorio | EXAM 1 | <ul style="list-style-type: none"> EXAM 1 (covering Modules 1 - 6, inclusive) |
| Week 5 Due Feb 6 | Module 7 <i>Introduction to Contracts / Contract Law</i> | <ul style="list-style-type: none"> Introduction to Contracts Worksheet, Hypotheticals, and Self-Check quizzes |
| | Module 8 <i>Contracts - Agreement</i> | <ul style="list-style-type: none"> Contracts (Agreement) Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 5 Due Feb 6 | ENGAGED LEARNING PLAN | |
| Week 6 Due Feb 13 | Module 9 <i>Contracts - Consideration</i> | <ul style="list-style-type: none"> Contracts (Consideration) Worksheet, Hypotheticals, and Self-Check quizzes |
| | Module 10 <i>Contracts – Legality and Capacity</i> | <ul style="list-style-type: none"> Contracts (Capacity and Legality) Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 7 Due Feb 20 | Module 11 <i>Contracts – Defenses (Legal Assent)</i> | <ul style="list-style-type: none"> Contracts (Legal Assent) Worksheet, Hypotheticals, and Self-Check quizzes |
| | Module 12 <i>Contracts – Statute of Frauds, Writing Requirements</i> | <ul style="list-style-type: none"> Contracts (Writing Requirement) Worksheet, Hypotheticals, and Self-Check quizzes |

| Week | Module | Assignments |
|--|---|---|
| Week 8 Due Feb 27 | Module 13 <i>Contracts – Third-Party Rights</i> | <ul style="list-style-type: none"> Contracts (Third Party Rights and Discharge) Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 9 Due March 6 | Module 14 <i>Contracts – Breach and Remedies</i> | <ul style="list-style-type: none"> Contracts (Breach and Remedies) Worksheet, Hypotheticals, and Self-Check quizzes |
| Week 9 March 8 via Proctorio | EXAM 2 | <ul style="list-style-type: none"> EXAM 2 |
| END OF BUSINESS LAW | | SPRING BREAK (March 10-15) |
| BEGIN ETHICS | | |
| BEGIN ETHICS Week 11 Due March 20 | Module 15 <i>Ethics – Unit 1 – Integrity and Objectivity</i> | <ul style="list-style-type: none"> Ethics - Unit 1- Response Paper |
| Week 12 Due March 27 | Module 16 <i>Ethics – Unit II – Professional Independence</i> | <ul style="list-style-type: none"> Ethics - Unit 2- Response Paper |
| Week 13 Due April 3 | Module 17 <i>Ethics – Unity III – General Standards, Compliance and Accounting Principles</i> | <ul style="list-style-type: none"> Ethics - Unit 3- Response Paper |
| Week 14 Due April 10 | Module 18 <i>Ethics – Unit IV – Confidentiality and Confidential Information</i> | <ul style="list-style-type: none"> Ethics - Unit 4- Response Paper |

| Week | Module | Assignments |
|-------------------------|--|---|
| Week 15 Due April 17 | Module 19 <i>Ethics – Unity V – Acts Discreditable Rule (Professional Behavior)</i> | <ul style="list-style-type: none"> Ethics - Unit 5- Response Paper |
| Week 16 Due April 22 | TERM PROJECT - ENGAGED LEARNING PROJECT | |
| Final Due April 24 | FINAL PROJECT (ETHICS CASE STUDY) | |

General Description of the Subject Matter of Each Lecture or Discussion

See above table.

Required Course Syllabus Statements

Generative AI

A primary purpose of this course is to learn how to make informed legal and ethical decisions. Therefore, students' individual understanding, skills, and creativity to produce authentic work are priorities.

Accordingly, the policy of this course is that Artificial Intelligence of any kind is not permitted for work product submitted for a grade.

By submitting work, students acknowledge that the submitted work is entirely their own, with no input or assistance from AI tools.

Students should be aware that sophisticated tools are in use at UVU that can detect AI-generated content. Integrity in submissions is essential.

Any detected use of AI tools against this policy may lead to grade deductions or further academic repercussions. Stay genuine and stay safe.

Using Remote Testing Software

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or

immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.