

**Western Dakota Technical Institute  
800 Mickelson Drive  
Rapid City, SD 57703-4018**

**Master Syllabus**

**Course Number:** ACCT 281  
**Course Name:** Ethics in Accounting and Business  
**Credits:** 2  
**Contact Hours:** 2 Lecture

**Course Description:** This course is a study of the ethical implications of accounting and managerial decisions. Topics covered include the responsibility of the organization to the individual and society, the role of the individual within the organization, and ethical systems for American business. The course provides an examination and assessment of current American accounting and business practices.

**Prerequisites:** None

**Textbooks:** <http://bookstore.wdt.edu>

**Materials:** A pencil, paper, calculator, laptop computer capable of playing a dvd, and ear buds.

**Student Learning Outcomes:**

- Explain ethics as it applies to managers and accountants
- Develop a personal ethical standard to live by both personally and professionally

**Assessment:** Students' life skills, communication skills, analytical skills, teamwork techniques, social values, and employability will be assessed throughout this course.

**ADA Accommodations:** Students Rights to Assistance or Accommodations: Western Dakota Technical Institute (hereinafter WDT) does not discriminate on the basis of disability. If you have a disability as defined by federal or state law, including a temporary disability related to pregnancy and/or parenting as a result of a medical necessity due to childbirth, WDT will provide reasonable accommodations including but not limited to architectural access, aids and services necessary for effective communication, and modification of its policies and procedures. Students with a disability who are requesting an accommodation should contact your instructor and the Student Success Director who serves as the disability coordinator as early as possible in the semester.

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