

Course Name: Accounting and Auditing Ethics

Course Code: BSA 3113

Course Level: Year 3, Semester I

Credit Units: 4

Credit hours: 60

Course description

An introduction of ethics and issues, nature of ethics, the distinction between profession and professionalism, professional practice and the code of ethics, the ethics education framework, ethical characteristics of professionalism and ethical threats and safeguards.

Course objective

To enable the learner demonstrate professional ethics and values in accounting and auditing.

Learning outcomes / competences

At the end of the course students will be in a position to demonstrate an understanding of professional ethics and values, demonstrate an understanding of public interests and fundamental ethical principles, ethical standards of an accountant. The students should also be in a position to explain ethical issues that an accountant needs to watch.

Detailed course outline

No.	TOPIC	Topic Details	Allocated Time.
1	General Introduction to professional Ethics.	<ol style="list-style-type: none">1. Definition of ethics and values.2. Nature of ethics.3. Distinction between philosophical and professional approach to ethics.4. Ethical objectives of an organization and the accountancy profession.5. Types of Professional Ethics.	<i>4 Hours (12th August - 18th August) Namande Miriam Norah.</i>
2	Profession, Professionalism and its elements.	<ol style="list-style-type: none">1. Definition.2. Importance of Professionalism.3. Key elements of Professionalism;<ol style="list-style-type: none">i. Excellenceii. Humanism.iii. Respect.iv. Accountability.v. Altruismvi. Integrity.4. Bases of Professionalism.5. Principles of Professionalism.6. Characteristics of a professionalism.7. Components of professionalism.	<i>4 Hours (19th August – 25th August) Namande Miriam Norah.</i>

3	Ethical and Unethical practices in Accounting & Auditing.	<ol style="list-style-type: none"> 1. Types of unethical & Unprofessional Accounting Practices. 2. Types of Unethical & Unprofessional Auditing Practices. 3. Consequences of Unethical practices. 4. Preventing Unethical practices. 5. Emotional Intelligence (EI) for Accountants at work. 6. Ethical decision making models. 	<p>5 Hours (26th August – 5th September) Muluga Derrick.</p>
4	Code of Ethics.	<ol style="list-style-type: none"> 1. Fundamental Principles. 2. Professional Independence. 3. Advertising and Publicity. 4. Responsibility of members not in practice. 5. Advertising and publicity. 6. Changes in a professional appointment. 7. Obtaining Professional work. 	<p>5 Hours (6th September – 15th September) Ssebaale Mohammed.</p>
5	Professional Practice of Accountants and Auditors.	<ol style="list-style-type: none"> 1. Consultancy. 2. Descriptions and designatory letters. 3. Mixed Accountancy practices. 4. Names and letter heads of practicing firms. 5. Second and Other opinions. 6. Clients' monies. 7. Fees. 	<p>5 Hours (16th September – 26th September) Ssebaale Mohammed.</p>
6	Ethics Education Framework.	<ol style="list-style-type: none"> 1. Ethical Knowledge. 2. Ethical Sensitivity. 3. Ethical judgement. 4. Ethical behavior. 	<p>4 Hours (27th September – 5th October) Kakande Robert</p>
7	Work Place Ethics.	<ol style="list-style-type: none"> 1. Meaning of work place Ethics. 2. Factors influencing ethical behavior at work places. 3. Whistle blowing. <ol style="list-style-type: none"> i. Procedures for disclosure of unethical behaviors. ii. Process of reporting unethical conduct. iii. Process of investigating impropriety iv. Mechanisms of protecting a whistle blower. v. Offences and penalties related to whistle blowing. 	<p>5 Hours (6th October – 18th October) Kakande Robert.</p>

8.	Ethical Issues in the Accounting and Auditing Profession.	Students to identify Ethical issues and present in Class.	4 Hours. (19 th October – 26 th October) Muluga Derrick.
	Total Hours		36 Hours.

Mode of delivery

Lectures.

Guest Speakers.

Videos.

Group Discussions.

Presentations.

Mode of assessment

Course work	30%
End of semester examination	70%
Total	100%

Facilitators.

Mr. Kakande Robert.

Mr. Ssebale Mohammed.

Ms. Namande Miriam Norah

Mr. Muluga Derrick.

REFEREES.

1. *Ango Nuhu Aliyu, Ph.d. (2022), The role of professional ethics in Accounting and Audit*
2. *Sahar Sepasi; Accounting Ethics.*
3. *Catherine N. Otto (2019), Professions, Professionalism, and professional identity.*
4. *Zahra Menbarrow (2021), The importance and necessity of professional ethics in the organization and the role of managers.*
5. *Duska, F.R; Duska, S.B; Kury, K.W (2018), Accounting Ethics, 3rd Edition, Wiley Blackwell.*
6. *Taylor, E.Z and Williams, P.F. (2021), The Routledge Handbook of Accounting Ethics, 1st Edition, Routledge.*
7. *Institute of Certified Public Accountants of Uganda; Code of Ethics*
8. *Trevino, L. and Nelson, K. (2017), Managing Business Ethics, 7th Edition Wiley, Hoboken*
9. *Vuuren, L (2019), Ethics for Accountants and Auditors, Oxford University Press*