

**Argosy University**  
**COURSE SYLLABUS**  
B6902  
*Corporate Compliance*

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**Faculty Information**

**Faculty Name:**

**Campus:**

**Contact Information:**

**Office Hours:**

**Short Faculty Bio:**

**Course description:**

This course will examine corporate compliance as a response to the Sarbanes/Oxley legislation, which is intended to dramatically alter business practices relative to honesty, integrity, compliance, and ethical behavior in corporate America. Students will review the elements of the Act with particular emphasis on the areas of the Public Company Accounting Oversight Board (PCAOB); auditor independence; corporate responsibility; enhanced financial disclosure; corporate fraud; and accountability, all designed to promote greater financial security and address corporate malfeasance.

**Course Pre-requisites:** None

**Required Textbook:**

**IMPORTANT: You are not required to purchase the textbook for this course. Your textbook will be available to you as an electronic book with your fully online or blended course on the eCollege platform.**

Biegelman, M. & Bartow, J. (2006). *Executive roadmap to fraud prevention and internal control: Creating a culture of compliance*. John Wiley & Sons.

**Supplemental Reading:**

PCAOB Auditing Standards (12/2006). *An audit of internal control over financial reporting that is integrated with an audit of financial statements*. Can be retrieved at:

<http://www.imanet.org/pdf/RAS2.pdf>

Federal Register (2006). *Management's report on internal control over financial reporting*, [17CFR, Parts 210-240, 241, release no. 33-54976, file no. S7-24-06, RIN 3235-AJ58]. Can be retrieved at: <http://www.imanet.org/pdf/SIC.pdf>

**Course length:**

7.5 Weeks

**Contact Hours:** 45 Hours

**Credit Value:** 3.0

**Program Outcomes:**

1. Communication
  - 1.1. Oral/Written – Present business information orally and in writing using appropriate technology that is concise, clear, organized, supported, and persuasive in a professional manner appropriate to the business context
2. Critical Thinking/Problem Solving
  - 2.1. Critical Thinking – Incorporate and synthesize information, theory, and practice in order to implement appropriate business actions
  - 2.2. Problem Solving/Decision Making – Given a business situation, diagnose the underlying causes of the situation, evaluate possible solutions, and determine and defend appropriate course of action
  - 2.3. Information Literacy – Access information from a variety of sources, evaluate the credibility of the sources, and apply that information to solve business problems
3. Team
  - 3.1. Leadership – Describe the requirements of team members and leaders to work effectively and creatively in achieving team goals
  - 3.2. Collaboration – Collect, categorize, and consider the views of all stakeholders
4. Ethics
  - 4.1. Ethics – Identify the ethical principles related to personal and corporate behavior in specific business situations and explains the potential consequences
5. Diversity
  - 5.1. Diversity – Identify the impact of both cultural and economic factors on the modern enterprise and explain the potential consequences
6. Analysis/Application
  - 6.1. Applied Technology – Select and defend business technology solutions to typical business problems
  - 6.2. Integration – Describe the interrelationship of the functional business areas of statistics, accounting, finance, marketing, operations, and strategy within the context of specific organizational goals

**Course Objectives:**

1. Analyze the impact of regulatory and compliance issues for an organization. (Program Outcomes: 1.1, 2.1, 2.3, 4.1, 5.1)
2. Examine the major provisions of the Sarbanes-Oxley Act of 2002 and its impact on corporate responsibility. (Program Outcomes: 1.1, 2.3, 4.1, 6.2)
3. Examine the functions and responsibilities of the Public Company Accounting Oversight Board (PCAOB). (Program Outcomes: 1.1, 2.3, 3.2, 4.1)
4. Evaluate the various audit services and their functions related to an organization's annual financial reports and the enhancement of financial disclosure. (Program Outcomes: 1.1, 2.3, 3.1, 3.2, 6.2)

5. Assess an organization's Audit Committee's level of responsibility for the integrity of the financial information presented on the organization's annual financial reports. (Program Outcomes: 1.1, 2.3, 4.1, 6.2)
6. Evaluate the Audit Committee's level of responsibility in nominating the public accounting firm to conduct the annual external audit, promoting and/or enhancing auditor independence, and establishing a process for internal and external audits. (Program Outcomes: 1.1, 2.3, 4.1, 5.1, 6.2)
7. Analyze the motive, opportunity, and rationalization in the commitment of fraudulent activities by employees and/or management of an organization. (Program Outcomes: 1.1, 2.1, 2.3, 3.1, 3.2, 4.1, 5.1)
8. Given a case study, formulate a compliance model to accomplish segregation of duties within an organization. (Program Outcomes: 1.1, 2.1, 2.2, 2.3, 3.1, 3.2, 6.2)
9. Given a case study, formulate a compliance and fraud reduction model by establishing independent checks within the proposed model. (Program Outcomes: 1.1, 2.1, 2.2, 2.3, 3.1, 3.2, 6.2)

## Assignment Table

Unit	Topic(s)	Readings	Assignments
1	<p>Course orientation and general overview</p> <p>Corporate fraud in the 1990s and 2000s</p> <p>Congressional efforts to re-establish investor faith and confidence</p>	Textbook Chapters 1 & 2	
2	<p>Maximum compliance: The path from SAS 99 to SOX</p> <p>SOX</p> <ul style="list-style-type: none"> <li>-Corporate Responsibility</li> <li>-Enhanced Financial Disclosure</li> <li>-Accountability</li> <li>-Auditor Independence</li> </ul> <p>The impact and costs of compliance for public companies</p>	Textbook Chapters 3 & 4	
3	<p>Fraud theories overview: What motivates some employees and/or management to commit fraud?</p> <p>Internal control systems: the first step to compliance and fraud deterrence</p>	Textbook Chapters 5 & 8	

<b>4</b>	The roles and functions of:  -PCAOB -Audit Committee -Auditor independence -Internal audit teams -External audit teams	Textbook Chapters 7 & 9	
<b>5</b>	Designing an effective internal control system.	Textbook Chapters 6 & 11	
<b>6</b>	Implementing effective internal control systems	Textbook Chapters 12 & 13	
<b>7</b>	The role of training and education in remaining compliant	Textbook Chapters 14 & 16	
<b>8</b>	Long-term compliance & Corporate responsibility	Textbook Chapter 17	

## Grading Criteria

### *Grading Scale*

A	100 – 93
A-	92 – 90
B+	89 – 88
B	87 – 83
B-	82 – 80
C+	79 – 78
C	77 – 73
C-	72 – 70
F	69 and below

<i>Attendance/Participation</i>	<i>10%</i>
<i>Discussion Assignments</i>	<i>40%</i>
<i>Independent Project Assignments</i>	<i>30%</i>
<i>Group Project</i>	<i>20%</i>
<i>Other</i>	
	<i>100%</i>

## **Library**

*All resources in Argosy University's online collection are available through the Internet. The campus librarian will provide students with links, user IDs, and passwords.*

All resources in Argosy University's online collection are available through the Internet. Students can access the online collection by logging into the student portal and clicking on the library link. Library Resources: Argosy University's core online collection features over 48, 889 full-text journals and 23,000 electronic books and other content covering all academic subject areas including Business & Economics, Career & General Education, Computers, Engineering & Applied Science, Humanities, Science, Medicine & Allied Health, and Social & Behavior Sciences. Many titles are directly accessible through the Online Public Access Catalog at <http://library.argosy.edu>.

In addition to online resources, Argosy University's onsite collections contain a wealth of subject-specific research materials searchable in the Online Public Access Catalog. Catalog searching is easily limited to individual campus collections. Alternatively, students can search combined collections of all Argosy University Libraries. Students are encouraged to seek research and reference assistance from campus librarian.

## **Academic Policies**

Academic Dishonesty/Plagiarism: In an effort to foster a spirit of honesty and integrity during the learning process, Argosy University requires that the submission of all course assignments represent the original work produced by that student. All sources must be documented through normal scholarly references/citations and all work must be submitted using the current edition of the *Publication Manual of the American Psychological Association*. Students are encouraged to purchase this manual and become familiar with its content as well as consult the Argosy University catalog for further information regarding academic dishonesty and plagiarism.

Scholarly writing: The faculty at Argosy University is dedicated to providing a learning environment that supports scholarly and ethical writing, free from academic dishonesty and plagiarism. This includes the proper and appropriate referencing of all sources. You may be asked to submit your course assignments through "Turnitin," ([www.turnitin.com](http://www.turnitin.com)), an online resource established to help educators develop writing/research skills and detect potential cases of academic dishonesty. Turnitin compares submitted papers to billions of pages of content and provides a comparison report to your instructor. This comparison detects papers that share common information and duplicative language.

## **Americans with Disabilities Act Policy**

It is the policy of Argosy University to make reasonable accommodations for qualified students with disabilities, in accordance with the Americans with Disabilities Act (ADA). If a student with disabilities needs accommodations, the student must notify the Director of Student Services.

Procedures for documenting student disability and the development of reasonable accommodations will be provided to the student upon request.

Students will be notified by the Director of Student Services when each request for accommodation is approved or denied in writing via a designated form. To receive accommodation in class, it is the student's responsibility to present the form (at his or her discretion) to the instructor. In an effort to protect student privacy, the Department of Student Services will not discuss the accommodation needs of any student with instructors. Faculty may not make accommodations for individuals who have not been approved in this manner.

### **The Argosy University Statement Regarding Diversity**

Argosy University prepares students to serve populations with diverse social, ethnic, economic, and educational experiences. Both the academic and training curricula are designed to provide an environment in which students can develop the skills and attitudes essential to working with people from a wide range of backgrounds.