



MOS4467A 570
Professionalism and Ethics
Fall 2026

Instructor: Josephine Gemson, PhD
Email: jgemson@uwo.ca

Course Information

Mode of Instruction: In-Person

Calendar Description:

This course further develops the student's knowledge of ethical standards and professional behaviour for accountants by increasing their awareness of ethical issues and provide them with the tools necessary to enhance their ability to identify, critically analyze, and resolve ethical issues that will be encountered in their accounting career.

Pre-requisite(s): Enrollment in 3rd or 4th year of the BMOS program.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: Category A

Subject Code: MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

Professionalism and Ethics

MOS 4467A

Section 570

Fall 2026

Instructor:	Josephine Gemson
E-mail:	jgemson@uwo.ca
Office Hours (Virtual / In-person):	email me at jgemson@uwo.ca to set up an appointment

Course Design

This course begins on September 8, 2026, and ends on December 9, 2026, honoring all important dates derived from university approved guidelines and academic policies.

Throughout the course you are expected to interact regularly with other students, and with me, as your instructor. The course is designed in the traditional lecture-based format with tests and exams and offers interactive opportunities for experiential learning and community learning in smaller groups, such as class discussions, problem solving, and group projects. Each student brings their own knowledge, experience, and interests to our learning community, which we will build on and use our course material (readings, discussions, lessons, etc.) to amplify learning for everyone. Western's Brightspace will be the learning platform for this course.

Overview

This course investigates moral concepts and ethical theories and further develops and strengthens the student's knowledge of ethical standards and professional behaviour with special emphasis for accountants and financial professionals by increasing their awareness of ethical issues. It provides them with the tools necessary to enhance their ability to identify, critically analyze, and resolve ethical issues that will be encountered in their finance / accounting career.

Course Objectives and Learning Outcomes

This course covers the essential elements of professionalism and attributes and ethical theories, with special emphasis on accounting and finance. At the end of this course, students are expected to develop increased awareness and enhanced knowledge to

1. Identify various ethical theories of decision making and distinguish their benefits and weaknesses
2. Analyze various ethical dilemmas faced by professionals and recommend the course of action
3. Appreciate the code of ethics and professional conduct with respect to the CPA and the CFA
4. Distinguish the differences inherent in various accounting and finance professionals code of ethics and ethical dilemmas. Explain how the work a finance and accounting professional performs changes their ethical responsibilities and the ethical dilemmas that they face.
5. Categorize and analyze the various stakeholders affected by business decisions. Use various stakeholder models to classify stakeholders and differentiate their power and importance.
6. Explain the key standards and duties that accountants are responsible for. Analyze situations in which accountants may need to breach these standards to behave ethically.
7. Understand the process of various professionals are required for their credentials and evaluate the codes of conduct in different forms.

Antirequisite: None

Prerequisites: Enrollment in 3rd or 4th year of BMOS

NOTE: Unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

Class Format

Most classes will be structured in the traditional lecture format. The class time will be divided between lectures and classroom discussion including but not limited to case studies, discussions, and presentations. Students' participation and questions are strongly encouraged as this will count towards participation marks. Students are expected to have read the assigned material before class.

Required Materials

- MOS4467 Professionalism and Ethics Custom Textbook for King's, McGraw Hill.
- ISBN 9798219125225, Estimated price \$68.04
- Previous copies are also acceptable
- MOS4467 Material posted on OWL

Methods of Evaluation

The following assignments and exams will constitute the total grade for the course. The grading will be based as given below:

Mid-Term Exam	25%
Final Exam	30%
Class Contribution	15%
Project 1 Short Talk - Individual	15%
Project 2 Group project	15%

- All components of the course must be completed for students to receive a final grade.
- The final grades for the course cannot be changed. If the student believes that there exist objective reasons for the change of the final grade, they must provide the instructor with details in writing on an email sent to jgemson@uwo.ca, along with suitable explanation for the same. In this case the instructor may revise and re-grade student's work. Depending on the results of the revision, the grade may go either higher or lower than the initially determined.
- The instructor reserves the right to reallocate the distribution of marks as special / unforeseen circumstances may demand, in the interest of academic fairness. This redistribution would never negatively affect the grades of any student.

Exams (Mid-Term Exam – 25% and Final Exam – 30%):

- The mid-term and final exams are individual exams.
- Mid-term exam – Wednesday, 7 October 2026 during class hours. The exam will be based on Weeks 1-4 from the required reading textbook as well as discussions in class and will contain a mixture of Multiple-Choice Questions, a Case and Short answer questions. The mid-term exam accounts for 25% of your final grade.
- Final exam – please check the university timetable. The exam will be based on Weeks 6 onwards from the required reading textbook as well as discussions in class and will contain a mixture of Multiple-Choice Questions a Case and Short answer questions. The final exam accounts for 30% of your final grade.
- The use of personal computers, cell phones, or any other electronic device during examinations is not permitted. Possession of any such on your person for the duration of the exam constitutes an academic offence. You will be allowed stationery, a financial calculator, and a snack/drink.
- The final grades for the course cannot be changed. If a student believes that there exist objective reasons for the change of the final grade, she/he must provide the instructor stating these reasons in writing. In this case the instructor will revise and re-grade student's work. Depending on the results of the revision, the grade may

go either higher or lower than the initially determined.

- In case of medical emergencies and unforeseen circumstances, kindly notify your instructor immediately, **via email**. In addition, requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment. As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medical_certificate.pdf
- Announcements on Western Brightspace closer to the dates will provide further details of the exam.

Class Contribution – 15%

Regular participation and attendance on this course are a key factor in your success and the achievement of a high overall grade. As a future professional, it is critical for you to be comfortable with sharing your thoughts and opinions.

Participation accounts for 15% of your final grade.

As with many cases and examples that we will discuss in this class display, in your quest to be an ethical professional, you will likely face many uncomfortable situations that will require you to speak up. Speaking up and acting ethically is extremely difficult especially when you need to stand up to your boss or a big client. As a result, please use this class as an opportunity to develop your ability to communicate effectively and be brave enough to share your thoughts and opinions.

Our classroom is a safe and inclusive environment where everyone should feel accepted and respected. Furthermore, regular class participation will allow you to develop the following competencies: communicating, leading, and collaborating.

Participation can take many forms such as:

- completing homework and research prior to class and discussing what you learned from these tasks
- answering the assignment questions/preparing for class/demonstrating preparedness in discussions providing relevant background information based upon personal experiences
- relating current events linked to the material being discussed
- asking relevant questions or providing clarification of points and issues
- allowing classmates and peers to discuss their points of view and showing camaraderie

Notes Regarding Participation

- It is expected that you will arrive on time and be ready to work when you arrive. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity. Quality is more important than quantity.
- It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviour, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, need to leave early, or will be absent from class.
- You should be advised that frequent absences from class are not tolerated well by your instructor. Per Senate regulations, if you miss more than 25% of classes, you can be barred from taking the final exam, which will mean you will fail the course.
- The main objective of contributing to class discussion is not to be evaluated, but rather to learn, and to assist other members of the class (including the instructor) to learn.

According to the School of MEM policy, missing 25% of scheduled classes is too frequent. A warning email will be issued at the 20% point, and if absences continue, the instructor will implement the King's attendance policy below:

"A student may be debarred from writing the final exam for failure to maintain satisfactory academic standing throughout the year. Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course."

Project 1: Short Talk (Individual) – 15%

This is an individual project which gives students a chance to research and present a current / recent event or topic related to ethics or professionalism. Topics will have special emphasis in accounting and / or finance issues and will need approval from the instructor for appropriateness (Social or pure moral issues are not the focus of this course, so kindly avoid such topics).

Students are required to make an oral presentation in class on the topic. Order will be based on a random selection. More details will be discussed in class.

Project 2: Group project – 15%

This is a group project where students will work in groups of 3 and pick a career from an approved list and analyze and summarize how this career fits within society and what are its basic ethical expectations. This project requires you to research and present the following:

- a. provide a 5-page (single spaced) handout for study and background:
 1. How to become this type of professional
 2. What type of work they perform and industries that they work in
 3. Possible ethical dilemmas that they face in their profession
 4. Overview of Code of Ethics and the key areas of their Code of Conduct
 5. Links to applicable websites *All sources must be cited (reference page not included in 5-page limit).
- b. A 15-minute presentation using Microsoft PPT discussing all your findings. All group members must be present for the presentation and discussion.

More details will be discussed in class.

Guidelines for presentations

1. Each student / group must make a presentation to be eligible to receive a grade for project 1 and project 2 respectively. Students / groups may not re-weight any of the components of the projects.
2. For project 1, a student will be given $5(+1) = 6$ minutes; for project 2, a group will be given $15(+1) = 16$ minutes to present. I will inform you when 1 minute is left. You will have to stop when the time is up.
3. Project 1 does not require a PPT, although students may choose to use one or other aids, if they wish. Project 2 requires a PPT which details important aspects. Details of presentations can include the points in the accompanying Report but is not limited to the same. If your group has something you would like to add, please do so.
4. All group members must be present for the presentation. However, it is not necessary for all members to present. Students may not refer to written aids while presenting. Reading off aids will result in negative marks for students / groups.

5. The presentation file (PPT) for project 2 is due the night before the presentations. Please upload into Assignments tab on Western Brightspace. Only one member of the group needs to upload the PPT.
6. Please ensure that your presentation is engaging and interesting – remember, it is up to you to capture the interest of the audience.

Communication with the Instructor

Students can communicate with the instructor through email or by attending (virtual) office hours.

Suitable email etiquette should be followed while communicating by email. Students must title the email accordingly, along with the class and section (MOS4467, 570) mentioned in the subject line. Further, students must ensure that they have completely read the course outline and / or announcements before seeking further information. Language in the email must be thoughtful, courteous, and respectful. Please allow for up to 48 hours for a suitable reply. In case your email is urgent and requires immediate attention, kindly indicate the same with a suitable subject line.

Please refer to the Office Hours folder on Western Brightspace for details.

If students wish to seek appointments beyond office hours, they can email the instructor at jgemson@uwo.ca to set up the same.

Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of [what constitutes a Scholastic Offence](#).

Within this course, use of artificial intelligence (AI) tools such as ChatGPT is not permitted for written work submitted for evaluation. Unauthorized use of AI will be subject to academic discipline.

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2026-2027

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found [here](#) Academic Accommodation for Students with Disabilities. Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at <https://registrar.uwo.ca/academics/pdfs/student-medical-certificate.pdf>

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under Special Examinations).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King's University College:

<https://kings.uwo.ca/community/library/services/accessibility/>

Students experiencing emotional or mental health distress can access services at King's University College: <https://kings.uwo.ca/campus-life/student-supports/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

<https://www.uwo.ca/health/mental-health/index.html>

Academic Support Services at King's University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King's (Western) is committed to reducing incidents of gender-based sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website:

Mental Health and Wellness at King's - King's University College

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western's Gender-Based Violence & Survivor Support Case Manager by email or by calling 519-661-3568.

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see https://kings.uwo.ca/sites/2025/assets/files/about/governance/policies/board/Board%20Policy%203_1%20Code%20of%20Student%20Responsibilities%20and%20Conduct.pdf

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see <https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html>.

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.