

**Texas State Board of Public Accountancy  
Ethics Matrix**

**Institution:** \_\_\_\_\_  
**Instructor:** \_\_\_\_\_  
**Course Number:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**Initial Review** \_\_\_\_\_  
**Subsequent Review** \_\_\_\_\_  
**Recommendation** \_\_\_\_\_

| Board Requirements - Syllabus                 | Provided | Omitted |
|-----------------------------------------------|----------|---------|
| Instructor - Office Hours - Method of Contact |          |         |
| Required Text                                 |          |         |
| Course Objectives                             |          |         |
| Method of Grading                             |          |         |
| Independent/Small Group Research              |          |         |
| Exams                                         |          |         |
| Class Participation                           |          |         |
| Scholastic Honesty Policy                     |          |         |
| Detailed Daily Class Schedule                 |          |         |

| Topical Coverage                                    | Range of Topical Coverage | Approximate % of Topical Coverage (see notes) | Method of Delivery (see notes) |
|-----------------------------------------------------|---------------------------|-----------------------------------------------|--------------------------------|
| Coverage of Ethical Reasoning                       | min 15%                   |                                               |                                |
| Coverage of Integrity                               | min 15%                   |                                               |                                |
| Coverage of Objectivity                             | min 15%                   |                                               |                                |
| Coverage of Independence                            | min 15%                   |                                               |                                |
| Coverage of Other Core Values                       | min 15%                   |                                               |                                |
| Incorporation of AICPA, SEC, and TSBPA ethics rules | min 15%                   |                                               |                                |
| Coverage of ethical theory                          | min 10%                   |                                               |                                |
| <b>Total</b>                                        |                           | <b>100%</b>                                   |                                |

| Incorporated in Topical Coverage    | Yes | No |
|-------------------------------------|-----|----|
| Accounting Case Studies             |     |    |
| Accounting Moral Dilemmas           |     |    |
| Business and General Case Studies   |     |    |
| Business and General Moral Dilemmas |     |    |

**Notes**

**% of Course** - 0%; 1%-5%; 6%-10%; 11%-15%; 16%-20%; 21%-40%; 41%-60%; 61%-80%; 80%-100%

**Method of Delivery** - (C) Case Studies; (D) Class Discussion; (G) Guest Speaker; (I) Independent/Small Group Research; (L) Lecture; (R) Reading