

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

Institution: _____
Instructors: _____
Course Title: _____
Course Number: _____

Initial Review _____
Recommendation _____
Date _____

| Method of Delivery (refer to Standards document) | All, Some, None | If "Some" provide % |
|---|-----------------------|---------------------------|
| Interactive web-based application | | |
| Live video streaming | | |
| Interactive video conferencing | | |
| Blended curriculum | | |
| Traditional classroom | | |
| Audio conferencing | | |
| Cable/public television | | |
| Computer CD-ROM/disk | | |
| Interactive web-based application | | |
| Internet | | |
| Live video streaming | | |
| Interactive video conferencing | | |
| Video tape | | |

| Syllabus | Provided | Omitted |
|---|----------|---------|
| Instructor - Office Hours - Method of Contact | | |
| Required Text | | |
| Course Objectives | | |
| Method of Grading | | |
| Independent/Small Group Research | | |
| Exams | | |
| Two monitored exams/assignments | | |
| Class Participation (required 25%) | | |
| Scholastic Honesty Policy | | |
| Detailed Daily Class Schedule | | |

| Standards | Yes/No |
|---|--------|
| DL course is equivalent to the traditional on-campus ethics course. | |
| DL course is benchmarked against the traditional on-campus course. | |
| Faculty member teaching DL course also teaches the traditional on-campus course. | |
| Timely response by faculty - within 2 days - for student feedback | |
| Course evaluation comparable to traditional on-campus course. | |
| Adherence to academic rigor | |
| DL course has identical learning outcomes as traditional on-campus ethics course. | |
| Complies with established methods of delivery. | |

| Topical Coverage | Range of Topical Coverage | % of course (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 5% - max 10% | | |
| Coverage of ethical theory | min 10% | | |
| Coverage of other topics | max 10% | | |
| University Mandated Topics | max 5% | | |
| Total | | 100% | |

| 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