

Georgia Tech Scheller College of Business

Financial & Managerial Accounting
MGT 4047/6047 – Fall 2026

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Class Time: **Section A: Tuesday & Thursday, 9:30 AM – 10:45 AM**
Classroom: Scheller 203

Course Description and Objectives

This course is designed to introduce students to the complex issues surrounding accountants' professional ethics. It aims to sensitize students to the ethical dilemmas they may face in their professional lives and equip them with practical tools, insights, and decision-making strategies.

In our sessions, we'll explore the realities of ethical decision-making, especially those tricky gray areas where it's not just about right or wrong. Instead of seeking perfect answers, we'll focus on how to thoughtfully navigate situations where you must choose between two equally valuable options—those challenging "right vs. right" dilemmas. This approach will help you build confidence and develop a principled, adaptable mindset for handling the complex, nuanced decisions you'll encounter in your professional career.

Learning Outcomes

1. Ability to apply ethical principles, theories, and decision-making processes to potential dilemmas in the business world.
2. Ability to identify ethical dilemmas faced by accountants in their professional practice.
3. Understanding of personal and professional codes of conduct and their relevance in accounting.
4. Skill to research accounting topics and evaluate decisions based on U.S. and international standards.
5. Capacity to explain the costs and risks of unethical business practices from the perspective of all stakeholders.

Course Method

The course is structured around short lectures, in-class exercises, and classroom discussion. The class covers material from (1) **assigned readings** (posted on course website), as well as (2) assigned materials from websites. Your participation throughout the course is paramount for you to come away with a positive learning experience.

Textbook

There is no required textbook for this course. There will be various reading materials, but they will be provided.

Course Grade

Your grade is a function of the following items and their respective weights.

2 In-Class Exams	30%
Assignments	25%
Group Project	20%
Group Presentation	12%
Participation	8%
Attendance	5%

Letter grades (i.e. A through F) will be determined at the end of the course based on the weighting scheme outlined above. Weighted scores that fall into the ranges below will be assigned a letter grade that is no lower than indicated here.

$\geq 90\%$	A
$\geq 80\% \leq 89\%$	B
$\geq 70\% \leq 79\%$	C
$\geq 60\% \leq 69\%$	D
$< 60\%$	F

Successful Completion: To successfully complete this course, students must earn a final weighted score corresponding to a passing letter grade as defined above (D or higher for undergraduates enrolled in MGT 4047; C or higher for graduate students enrolled in MGT 6047 per Georgia Tech graduate academic standards).

In-Class Exams

I will give two in-class exams (15 percent each), which will consist of multiple choice and short-answer questions. The exams will be **closed book and closed note**. The exams must be completed individually.

Class Assignments

Following many classes, you will have a short assignment to complete. Specific details and deadlines will be posted to Canvas and/or discussed in class.

Group Project and Presentation

Your group will research a current accounting dilemma, analyze it through the ethical frameworks and decision-making models covered in class, and present your findings to the class. The project will require you to investigate the nuances of the situation and the perspectives involved, apply course concepts to the dilemma, and propose and justify potential courses of action using ethical reasoning. The project will be completed in stages throughout the semester, including group formation, topic selection, an outline, a rough draft, an in-class presentation, and a final write-up. Specific deadlines and topic details will be posted to Canvas and/or discussed in class.

In-Class Participation

This course will thrive on discussion, dialogue, and shared ideas. Because the class is large, much of this will happen in small group discussions. Students will be randomly assigned to small groups that rotate throughout the semester so you can connect with a range of peers. During most classes, your group will complete and discuss an exercise, and at least one member will share your group's takeaways with the class.

Participation will be evaluated based on your contributions to small group discussions (as reported by you and your groupmates) and your contributions to whole-class dialogue. At the end of each discussion-focused class, you will submit a short evaluation covering your own contributions and those of your group members. Participation scores will be updated periodically throughout the semester.

Active participation in at least 75% of discussions and activities will earn full participation credit. Many topics we explore will not have one "right" answer; our aim is to examine multiple perspectives, weigh pros and cons, and learn from each other. Respectful disagreement, supported by evidence, is welcome. Students are expected to arrive on time, prepared, and ready to engage for the full class period.

Attendance

Attendance will be tracked through the mini in-class exercises submitted at the end of several classes. Students are allowed three unexcused absences without penalty. Each additional missed exercise will result in a ½ percentage point deduction from the attendance grade.

Ethical Use of AI in Assignments (statement prepared with the help of AI)

AI tools are now part of many personal and professional workflows, and there may be points in this course where their use is appropriate. However, AI is not permitted on course assignments unless Dr. Blann explicitly authorizes it for a specific assignment. When AI use is authorized, students must acknowledge and cite any AI assistance, ensure that the submitted work reflects their own critical thinking, and use AI only as a supplement to — not a substitute for — their own ideas and effort.

Unauthorized use of AI will be treated as a violation of academic integrity and may result in academic penalties. Given that this course centers on ethical reasoning and professional conduct, students are expected to hold themselves to a high standard in this area. If you are ever unsure whether AI use is appropriate for a particular assignment, ask Dr. Blann before using it.

Academic Honor Code and Academic Misconduct:

Georgia Tech aims to cultivate a community based on trust, academic integrity, and honor. Students are expected to act according to the highest ethical standards. For information on Georgia Tech's Academic Honor Code, please visit catalog.gatech.edu/policies/honor-code.

Please note that any student *suspected* of cheating on an exam will be reported to the Office of Student Integrity, which will investigate the incident and identify the appropriate penalty for violations.

Special Accommodations:

If you are a student with learning needs that require special accommodation, contact the Office of Disability Services at 404-894-2563 or disabilityservices@gatech.edu as soon as possible to make an appointment to discuss your special needs and to obtain an accommodations letter.

Student-Faculty Expectations:

Student-Faculty Expectations Agreement: At Georgia Tech, we believe that it is important to continually strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. Students and faculty in this course are expected to adhere to the mutual expectations articulated in Georgia Tech's Student-Faculty Expectations Agreement, which outlines acceptable conduct and responsibilities for both students and instructors. The full agreement is available at <https://catalog.gatech.edu/rules/22/>. Students are expected to review this document and conduct themselves accordingly throughout the semester. Simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek in this course.

Disclaimer:

While this syllabus is designed to describe the content and expectations of this course, it is subject to change in any way based on Dr. Blann's discretion. Additionally, deviations from the syllabus (especially the schedule) may occur. Dr. Blann will announce any such changes.