

# **M.Acc. Honor Code**

## **Stetson University**

### **Master of Accountancy Program**

### **Academic Honor Code**

#### **I. Purpose and Expectations**

The primary purpose of this Academic Honor Code is to promote academic integrity in the Stetson University Master of Accountancy program. Academic integrity refers to honest and ethical behavior within an academic community. Policies concerned with academic integrity, such as this Academic Honor Code, govern how people work and interact within an academic community, define what conduct is unethical, and help establish the mutual trust and individual responsibility necessary to sustain a healthy academic environment.

Faculty and students have a responsibility to uphold the principles of academic integrity, and to create an environment in which honesty is encouraged, dishonesty discouraged, and integrity is openly discussed. Faculty members should follow the principles of academic integrity in their own work and conduct. Students are obligated not only to follow these principles, but also to take an active role in encouraging other students to respect them.

#### **II. Scope**

A. This Code applies to all students enrolled in the Stetson University Master of Accountancy program. It covers conduct that occurs in connection with a student's application for admission, through the time a student graduates.

B. The Code applies regardless of whether the Master of Accountancy student is enrolled in a Master of Accountancy course, an undergraduate course, or a Master of Business Administration course.

C. Investigations may be initiated or continued after a student has graduated, or after the student has completed the course, if the conduct at issue occurred while the individual was enrolled in the program or in a course taught in the program. If an Honor Code matter is pending when a student is scheduled to graduate, the student's degree may be withheld at least until the matter is resolved.

#### **III. Definitions**

A. **“Class”** and **“Course”** refer to any class or course taken while enrolled in the Master of Accountancy program, including accounting and business foundation courses. The terms should be construed broadly, and include graded and non-graded courses, courses offered for credit and not for credit, and courses offered on or off the DeLand school campus or on-line. The terms specifically include internships.

B. For the purpose of determining deadlines, **“day”** means any regular business day of the M.E. Rinker, Sr. Institute of Tax and Accountancy (the “accounting department”), and does not

include weekends, University holidays, or any day on which the University is not open to conduct regular business.

**C. “Dean”** refers to the Dean of Stetson University School of Business Administration, or that person’s designee.

**D. “Chair” or “Department Chair” or “Accounting Department Chair”** refers to the chair of the M.E. Rinker, Sr. Institute of Tax and Accountancy.

**E. “Investigator”** refers to the person charged with gathering facts and information about a referral under this Code, and with imposing sanctions.

1. The Investigator is appointed by the department chair and typically will be a full-time member of the accounting department.
2. The department chair reserves the right to appoint another person, including a person who is not a full-time employee of the School of Business Administration, as Investigator. If the department chair appoints a person who is not a full-time employee of the School of Business Administration, the Dean will enter into an agreement with that individual indicating that the individual will abide by the relevant School and department policies and procedures.
3. The department chair also reserves the right to appoint multiple Investigators to a matter.
4. The Investigator may be assisted by others in work under the Code.

**F. “Notice”** means written notice and includes e-mail messages.

**G. “Writing”** includes an e-mail message sent to a student’s Stetson University e-mail account.

#### **IV. General Provisions**

**A. Consultations about Honor Code matters:** Students in the Master of Accountancy program and its faculty are encouraged to speak with the department chair or the appointed Honor Code Investigator if they believe that a violation of this Code has occurred or is about to occur.

**B. Cooperation:** Students in the Master of Accountancy program and its faculty are expected to cooperate fully with the Investigator and others in connection with this Code, and may not retaliate against, threaten, or harass anyone participating in a process under this Code. Participating in a process under this Code includes but is not limited to making a good faith report that the Code has been violated, regardless of the Investigator’s decision.

**C. Investigative process:** The investigative process under this Code is not designed to be a legal or judicial process. Accordingly, it is not appropriate for legal counsel to attend or participate in meetings and other proceedings initiated under this Code.

#### **V. Collaborative Work**

Faculty members often ask students to collaborate with others on written projects or other course work. Although the guidelines for collaborative work may differ from course to course, in many cases, part or all of a collaborative project must be completed independently. Faculty

members are encouraged to be as clear as possible about when collaboration is allowed and what work must be completed independently. It is helpful when these expectations can be communicated in writing, especially in the course syllabus or when requested by students. Students should make sure they understand what is expected of them; they are responsible for knowing when collaboration is permitted, and when it is not. When in doubt, students should seek clarification from the professor.

Most types of academic dishonesty described below involve working with others or using the work of others. This is not to suggest that working with others or using their work is always wrong. Learning is often based on using the ideas of others to stimulate and develop your own. Academic integrity focuses on acts that demean or invalidate appropriate collaboration.

## **VI. Types of Academic Dishonesty and Misconduct**

Academic misconduct can be defined generally as all acts of dishonesty in an academic or related matter. All forms of academic dishonesty and misconduct are subject to disciplinary action. Academic misconduct includes, but is not limited to, the following categories of behavior.

**A. Cheating.** Using or attempting to use unauthorized materials or sources in connection with any assignment, examination, or other academic exercise, or having someone else do work for you when not expressly authorized by the professor.

**B. Unauthorized assistance or collaboration.** Giving or receiving aid on an assignment, examination, or other academic exercise without the express prior approval of the professor.

**C. Inappropriate use of others' work.** Using the words, thoughts, or ideas of another without attribution consistent with standard citation manuals, so that they seem as if they are your own. This type of misconduct can take many forms. The most blatant forms include copying someone else's work word for word or turning in a paper written by another with your name as the author. Other examples include rewriting someone else's work with only minor changes, or summarizing another's work or taking another person's ideas without acknowledging the source through proper attribution and citation.

An inference that you have inappropriately used the work of others will arise when significant sections of the paper match other sources and no attribution is given to those sources; when any portion of the paper borrows heavily from a particular source, including the Internet — whether verbatim or paraphrased — and the source is not acknowledged; and when you fail to follow conventions for indicating direct quotations (e.g., when a paraphrase is too close to the original or when an actual direct quotation is not indicated). Failure to identify direct quotations is a problem regardless of whether the source is actually cited.

Students sometimes make minor mistakes in completing academic assignments. While one missing citation in a paper may, in most instances, be considered a careless mistake rather than academic dishonesty, multiple instances of failing to provide proper attribution through quotation

marks and/or citations will give rise to an inference that you have inappropriately used the work of others.

**D. Misappropriation of and damage to academic materials.** Damaging, misappropriating, or disabling academic resources so that others cannot use them. This includes but is not limited to removing pages from books, stealing books or articles, and deleting or damaging computer files intended for others' use.

**E. Compromising examination security.** Invading the security maintained for preparing or storing examinations, tampering with exam-making or exam-taking software, or discussing any part of a test or examination with a student who has not yet taken that examination, but is scheduled to do so.

**F. Multiple submissions.** Submitting work you have done in previous classes as if it were new and original work. Although professors occasionally may be willing to let you use previous work as the basis for new work, they expect you to do new work for each class. Students seeking to submit a piece of work to more than one class must have the written permission of both instructors.

**G. Deception and misrepresentation.** Lying about or misrepresenting your work, academic records, credentials, or other academic matters or information. Examples of deception and misrepresentation include forging signatures, forging letters of recommendation, falsifying internship documentation, and falsifying information in an application or on a resume.

**H. Electronic dishonesty.** Using network or computer access inappropriately, in a way that affects a class or other students' academic work. Non-exhaustive examples of electronic dishonesty include tampering with another student's account so that student cannot complete or submit an assignment, stealing a student's work through electronic means, or knowingly spreading a computer virus.

**I. Facilitating academic dishonesty.** Helping someone else to commit an act of academic dishonesty. This includes but is not limited to giving someone your work to copy or allowing someone to cheat from your examination or assignment.

**J. Writing past end of examination.** Continuing to write a test or examination when the time allotted has elapsed.

**K. Failing to amend admissions application.** A student has a continuing responsibility to ensure the completeness and correctness of his or her admissions application to the Master of Accountancy program by disclosing to the department chair any factual irregularities or discrepancies in the application. Disclosure must be made within 30 days of the student discovering the discrepancy. Please see the "Amendments to Admissions Application" policy in the addendum below for the exact procedure.

## **VII. Sanctions**

**A. Types of sanctions:** Below is a list of sanctions that may be imposed under this Code; other sanctions also may be imposed. This Code does not require any particular sanction or range of sanctions. What sanction or sanctions are appropriate in a particular case will depend on the circumstances. Multiple sanctions may be imposed in connection with any violation.

1. Oral or written warning
2. Oral or written reprimand
3. Community or MAcc program service
4. Educational task
5. Counseling
6. Letter of apology or explanation of conduct
7. Academic penalty, such as a lower or failing grade or no credit for an assignment or course; this penalty may be imposed only after the Investigator consults with and receives the concurrence of the course professor
8. Exclusion or suspension from one or more activity, event, function, benefit, or privilege of the Master of Accountancy program
9. Disciplinary probation, which is a form of probation, is distinct from probation that may be imposed as a result of academic performance. The term refers to the period prescribed by the Investigator during which the conditions imposed as sanctions must be met or during which the student's behavior will be subject to review. If the student fails to fulfill the conditions during the probationary period, the Investigator, after giving the student notice and a reasonable opportunity to respond, may determine that the student has violated the probation and may impose new or additional sanctions. The conditions of disciplinary probation may be varied, depending on the circumstances. Examples of conditions might include obtaining drug or alcohol counseling or treatment, obtaining a psychiatric evaluation, refraining from certain activities or contact with certain persons, redoing assignments, and attending programs.
10. Suspension from the program
11. Expulsion from the program
12. Revocation of admission to the program
13. Revocation of a Master Life or MAcc/BAP scholarship
13. Suspension or revocation of a degree or other award conferred by the School of Business Administration

**B. Effective date of sanctions:** All sanctions are effective immediately, unless stayed by the Investigator or department chair, or otherwise set by the Investigator. In cases of suspension, expulsion, revocation of admission, or suspension or revocation of a degree, the student may request that the Investigator stay the sanction during the review process.

**C. Mitigating and aggravating factors:** In determining the sanction, the Investigator may consider mitigating and aggravating factors. A non-exhaustive list of factors that may be considered include the following:

1. **Pre-referral admission.** When a student voluntarily admits misconduct before learning that someone has referred the matter or is about to refer the matter, the Investigator may consider the admission as a mitigating factor. A student who has the courage and integrity to come forth with a good-faith admission has reaffirmed a personal commitment to honor. Any student interested in making such an admission should contact the department chair or the Honor Code Investigator.

2. **Other admissions.** Even an admission made after a referral may have some mitigating value. This type of admission shows acknowledgment of the inappropriate nature of the student's conduct. However, a post-referral admission is not as strong a mitigating factor as a pre-referral admission.

3. **Cooperation.** The Investigator may consider how cooperative, or uncooperative, the student was during the process, including whether the student responded timely to inquiries and requests for meetings, provided requested information, and dealt honestly and civilly with the Investigator and others involved with the process.

4. **Intent.** Conduct falls on an intent continuum that ranges from malicious, willful, intentional, reckless, and grossly negligent conduct on the more serious end, to merely negligent, careless, and accidental conduct on the less serious end. Where conduct falls on this continuum may be considered when determining sanctions. Conduct that is malicious, willful, intentional, reckless, or grossly negligent may justify a more serious sanction. Less intentional conduct may be a mitigating factor.

5. **Degree of harm or seriousness of offense.** The degree of harm to others and the seriousness of the conduct are relevant factors in determining sanctions.

6. **Prior violations.** Prior violations of the Honor Code may be considered as aggravating factors.

7. **Nexus to professional standards.** The nexus between the student's conduct and the question of character and fitness of the student to practice public accountancy is a relevant factor in determining sanctions.

8. **Willingness to make restitution.** A student's willingness to make restitution may be considered as a mitigating factor in appropriate cases. Restitution refers to compensation for loss, damage, or injury; compensation may take the form of appropriate service and/or monetary or material replacement.

9. **Discriminatory motive.** If a student, in engaging in conduct prohibited under the Honor Code, is also found to have intentionally directed the conduct toward a person or group because of the race, color, religion, age, national origin, ancestry, disability, gender, sexual orientation, marital, or parental status of the targeted person or group, that discriminatory motive may be an aggravating factor in determining sanctions.

**D. Authority of faculty:** This Code does not diminish or modify a faculty member's authority to formulate grades. Although faculty members may choose to defer an academic assessment pending a decision made under this Code, they have the independent authority to assign a reduced or failing grade when, in their professional judgment, the student's work deserves such a grade based on lack of professional competency or insufficiency in performing course requirements. Faculty are encouraged to publish their policy on this Academic Honor Code in their course syllabus.

## **VIII. Procedures**

### **A. Referrals**

1. **Method of referral:** Students in the Master of Accountancy program or faculty may consult with the department chair, the Director of the MAcc Program, or the appointed Honor Code Investigator about possible academic misconduct or dishonesty. To determine whether an investigation or intervention is necessary, it is helpful for the person to provide names, dates, locations, and descriptions of the possible misconduct.

2. **Additional referrals:** If the Investigator finds information that suggests the student or another person may have violated other provisions of the Honor Code, the Investigator may treat this information as an additional referral.

### **B. Investigation and decision**

1. After receiving a referral, the Investigator...

- a. will determine whether the referral states a sufficient basis to believe that a violation of the Honor Code may have occurred;
- b. may interview the person making the referral and other persons with information, and may seek additional information regarding the referral.

2. If the Investigator determines that the Code has not been violated or that a violation cannot be substantiated, the investigation will end and the Investigator will follow the reporting and record-keeping provisions noted below.

3. The referral will be considered an allegation under this Code only after the Investigator determines that a sufficient basis exists to believe that the Honor Code may have been violated.

4. If the Investigator believes that a violation of the Code may have occurred, then the Investigator will promptly notify the student, in writing, of the alleged violation, will set a time to meet with the student in person, and will gather any other information needed to resolve the matter. The student may elect to bring a personal adviser to the meeting with the Investigator; however, the personal adviser will not be permitted to speak to the Investigator. The Investigator will invite a full-time Stetson faculty member to attend the meeting as an observer.

5. At the meeting with the Investigator, the student will be provided with...

- a. an explanation of any Honor Code section at issue and the nature of the conduct that is the basis for invoking those Code sections;
- b. a summary of the information gathered;
- c. a reasonable opportunity to respond; and
- d. an explanation of the applicable disciplinary procedures.

6. During the meeting with the student, both the Investigator and the student may have witnesses available, but the witnesses need not be in the same room as the student, and the student, while having the right to understand the witnesses' positions, does not have a right to examine the witnesses. The Investigator will audiotape the meeting.

7. A student who fails to attend a scheduled meeting with the Investigator will forfeit the right to respond regarding the alleged violation, unless excused by the Investigator. If the student fails to attend the meeting, the Investigator may proceed to issue a decision and impose a sanction.

8. After carefully considering the information gathered, the Investigator will determine whether it is more likely than not that a violation of the Honor Code has occurred and, if so, the appropriate sanction or sanctions to apply.

9. The Investigator will notify the department chair and the Director of the MAcc Program of the decision and sanction, if any.

10. Then, the Investigator will inform the student of the decision, in writing. The written decision will describe the violation, the determination, and any sanctions. When feasible, the Investigator also should communicate the decision and sanction to the student in a face-to-face meeting.

11. Except as noted under "Review" below, the decision of the Investigator is final.

12. If all parties agree that an Honor System violation has occurred and are in agreement regarding appropriate sanctions, then the case may be resolved through an expedited process, and no formal hearing of the case is needed. The Instructor will draft a letter outlining the nature of the offense and the agreed-upon sanctions. The letter will be signed by the Instructor(s) and Student(s) involved. Instructor(s) and Student(s) will receive copies of the letter; a copy will also be kept on file by the Graduate Business Office.

13. If either party to the case is in disagreement with the procedures and/or findings of the expedited process outlined above, then the case will proceed to a formal investigation, with a referral to the Investigator.

### **C. Review**

1. A student who has been suspended or expelled, had admission revoked, or had a previously granted degree suspended or revoked may request review of the decision.

2. The request for review should be in writing and should be delivered to the department chair within five days of the Investigator issuing the decision and sanctions. The Investigator, at the student's request, has the authority to extend this deadline.
3. After receiving the request for review, the department chair will review the referring document, any written response from the student, any written materials shared by the Investigator with the student, and the Investigator's decision and sanctions. The chair may review the audiotape of the Investigator's meeting with the student, but may not conduct his or her own investigation. If the chair concurs with the Investigator's decision and sanctions, they become final. If the chair disagrees with the decision or sanctions, the chair may recommend to the Investigator that the decision or sanctions be amended. If the Investigator agrees with the chair's recommendations, the decision and sanctions become final. If the Investigator and chair cannot agree, the matter will be referred to the Dean, who will make the final determination. The Dean or the Dean's designee may supplement the investigation or the findings.
4. The Dean has discretion to review any decision or sanction, but is not required to do so. When the Dean undertakes a review, the review will be limited to a determination that the process has been properly completed and that an appropriate sanction has been imposed.

## **IX. Reporting and Record-keeping**

- A. The Investigator's written decision will be placed in the student's file in the Graduate Business Office. A separate file with documents and information relating to the matter will be maintained in a confidential file in the department chair's office.
- B. If the Investigator determines that the Code has not been violated or that a violation cannot be substantiated, the Investigator may prepare a summary of the matter and provide it to the department chair. The department chair will maintain this information in a confidential file and will use it only to respond to specific inquiries about that matter received from the student whose conduct was at issue.
- C. Any finding of an Honor Code violation may be reported by the department to any state board of accountancy or similar organization to which the student applies.

## **X. Confidentiality**

The accounting department considers referrals and procedures under the Honor Code to be confidential. All participants should respect the confidentiality of this information and disclose it only to those who have a legitimate and necessary need to know.

## **XI. Publication of Results**

By May 31 of each academic year, the Investigator or another person designated by the department chair should compile a list of all referrals in which decisions were issued. This list, which should not contain names, but which should list the violation and any sanction issued, should be made available to the accounting faculty and all enrolled Master of Accountancy students.

## **XII. Honor Code Advisory Committee**

- A. The department chair, on a periodic basis, which ordinarily should be bi-annually, will appoint a committee to review all decisions rendered under the Honor Code since the last review.
- B. The committee will include a majority of full-time faculty members, but also may include students, staff, alumni, practicing CPAs, national experts, and others the department chair considers appropriate.
- C. Information provided to the committee should not contain names of any persons involved with the matter.
- D. The committee should prepare a written report that privately advises the department chair about whether, overall, the sanctions issued under the Code were appropriate. No individual result can be changed as a result of this review and report.
- E. The committee also may make recommendations to the department chair about possible amendments to the Honor Code. These recommendations will be published to the accounting faculty and Master of Accountancy students.

## **XIII. Amendments**

Amendments to the Honor Code may be made by members of the full-time accounting faculty at a duly noticed faculty meeting. A simple majority is required to amend the Code.

*Attribution:* Very significant portions of this Code were adapted or derived from the Stetson University College of Law's Honor Code (adopted in 2004), which was partially derived from DePauw University's 2004-2005 Student Handbook, Emory University School of Law's honor code, and The Honor Code of Washburn University School of Law.

**Adopted, including Addendum, by the accounting faculty on October 17, 2012; effective January 1, 2013. Amended by the accounting faculty and SoBA Graduate Committee on November 10, 2021.**

## **ADDENDUM**

### **Amendments to Admission Application**

Students have an ongoing obligation to amend their application for admission to the Master of Accountancy program. A student who needs to amend his or her application should follow the procedures below.

A. Within 30 days of learning of a necessary amendment, the student must submit a signed statement to the Director of the MAcc Program, with a copy submitted to the Graduate Business Office. The statement should detail the circumstances of any incident and should describe and attach documentation that reflects how the incident was resolved (such as a charge being dismissed).

B. If the matter is not completely resolved, then the student will have an ongoing obligation to update the department chair at least once each semester.

C. The department chair will review all amendments and determine whether the M.E. Rinker, Sr. Institute of Tax and Accountancy will take any action.

1. If the event or circumstances occurred before the student was admitted to the program, the department chair should consult with the Director of the MAcc Program and the Master of Accountancy Admissions Committee regarding whether the new information would have affected the admissions decision. The department chair may also develop, in connection with the Director of the MAcc Program and the Master of Accountancy Admissions Committee, a list of events and circumstances that typically would not affect the admissions decision; the department chair could then act on these matters without further consultation.

2. If the event occurred after the student was admitted to the program, the department chair may determine what action should be taken and/or may refer the matter to the Honor Court Investigator for further action. The department chair must refer the matter to the Honor Court Investigator if he or she believes that the student should be suspended or expelled, or if a graduate's diploma should be revoked.

D. The department chair will prepare a written letter to the student indicating whether action will or will not be taken. If action is taken, the letter will specify that action. A copy of the letter will be placed in the student's permanent file.