

**ACCT 70751**  
**ACCT 40750**  
**Ethics in Accounting**  
Department of Accountancy  
Mendoza College of Business, University of Notre Dame  
Spring 2022

**GENERAL**

Professor: Brian R. Levey

Office: 229 Mendoza College of Business

Tel.: 574 631 3560 (office)  
574 807 4708 (cell)  
574 204 2305 (home)

E-mail: blevey@nd.edu

Schedule: MSA: TR 3:30-4:45pm, 122 Mendoza College of Business  
UG: TR 5:05-6:20pm, 210 DeBartolo Hall

Office Hours: Meeting with students is an important part of my job and so please do make an appointment if there is something you would like to discuss. I have found that most students do not take advantage of pre-set office hours and so mutually convenient appointments—typically on a Friday for me—seem to work best. I’ve included the Zoom link for this course in Appendix A, if you would prefer to meet that way. Just let me know.

LinkedIn: If you are on LinkedIn, and so inclined, please send me an invitation to connect. Like taking advantage of office hours, this is completely voluntary. I have found that LinkedIn is a good way to connect with current students, e.g., at the beginning of the semester. It’s also a good way to stay connected with former students, especially after they have graduated.

**REQUIRED MATERIALS**

*Business & Professional Ethics for Directors, Executives and Accountants*, Brooks & Dunn, Cengage Learning; 9th edition (March 2, 2020), ISBN-10 : 0357441885, ISBN-13 :978-0357441886

A limited number of materials available for purchase through Harvard Business Publishing at:

- MSA: <https://hbsp.harvard.edu/import/890300>
- UG: <https://hbsp.harvard.edu/import/890301>

## **LEARNING OBJECTIVES**

Upon successful completion of this course, you will have enhanced your ability to act with:

### **Ethical Awareness**

Increase your ability to recognize ethical issues, especially those facing the accounting profession and accounting practitioners.

### **Ethical Knowledge**

1. Increase your ability to identify key concepts and understand different ethical approaches and theories.
2. Ensure that you know the ethical guidance available in accounting practice.

### **Ethical Judgment**

Improve your moral reasoning and ethical decision making skills with objectivity, especially with regard to issues encountered in accounting practice.

### **Integrity**

1. Increase your ability to act with integrity despite any costs of doing so.
2. Ensure you know how to establish and sustain personal, organizational and professional support structures that encourage making decisions with integrity.

### **General**

Finally, this course also seeks to develop your skills in the following more-general areas:

1. critical thinking and problem solving;
2. oral and written communication; and
3. research.

## **LEARNING APPROACHES**

### **Seminar Format**

Ethics is a subject that does not lend itself solely to lecture. Thus, the class will be conducted with a lecture and discussion format.

### **Participation**

1. General: To succeed in this course I strongly recommend that you attend every class, be on time for every class, be prepared for every class, and make meaningful contributions to our class discussions. Consequently, 50 points (out of 300) are allocated to participation, primarily based upon prepared, quality participation during class and attendance. You are a student in the college of business, a professional school; you might find it helpful to think of yourself as a professional as you prepare for, attend and participate in class. In particular, please be on time for class. Finally, I should note that I reserve the right to award bonus points for outstanding participation.
2. Poll Everywhere & Computer Use: In order to enhance class participation, we are going to use text messaging to answer multiple-choice and true/false questions during some

classes. You will be able to text using your cell phone or laptop. Feel free to use laptops during class for this and other **class-related purposes**, e.g., taking notes, looking up issues that arise during class. **Please do not otherwise operate laptops, cell phones, iPads or other electronic devices during class or exams.** No recording or photography.

3. Cases & Reading Assignments: For most classes there is a homework assignment, typically consisting of a reading and/or a case study and related problems. I will not collect homework. However, each student should complete all homework in advance of class so that the student is able to participate in class. I encourage you to discuss the readings, cases and questions with classmates, but please do not copy the answers of any other person – in the end, the homework should be your own. In addition, the exams will draw heavily from assigned homework.

### **Brief Presentation<sup>1</sup>**

Each team of three students will find a recent news article (e.g., re a current event) dealing with any area of ethics and give a 10-15 minute presentation at the beginning of class, including, at minimum, the following elements:

1. Describe the key facts;
2. Describe the ethics issue(s) presented;
3. Apply the four ethical paradigms (egoism, deontology, utilitarianism, and virtue ethics) to the issue;
4. Answer any questions from the class;
5. Pose two questions to the class, which someone from the class must answer; and
6. State what you would do about the issue, and explain why.

Students are free to use any medium of presentation they choose, although historically most students have used PowerPoint. If you are going to use PowerPoint (or similar), please also email your presentation to me no later than 2:00pm the day of class so that I may print out a copy and save it along with my files to open them up in class. Please read the syllabus carefully and make sure you address all the elements of the presentation. I should note that I will be looking at style (e.g., organization, delivery) in addition to substance. I will grade your presentation using the attached rubric (or similar). I will leave the choice of attire / dress up to you: business, business casual, casual, something else – you decide. I should note that the better topics typically present an ethical dilemma, i.e., a topic over which reasonable people will disagree.<sup>2</sup>

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<sup>1</sup> There may need to be a limited number of teams of two depending on enrollment.

<sup>2</sup> If you took Ethics in Sports with me previously, please select a different topic from your presentation in that course.

## Formal Presentation

Each team of three students<sup>3</sup> will identify an ethical dilemma in accounting and give a 15-20 minute presentation, including, at minimum, the following elements:

1. Describe the key facts;
2. Describe the ethics issue(s) presented;
3. Apply any one of the decision models to the issue (the Mendoza Model, Modified 5-Question Approach, Modified Moral Standards Approach and Modified Pastin's Approach);
4. Answer any questions from the class;
5. Pose two questions to the class, which must be answered; and
6. State what you would do about the issue, and explain why.

Students are free to use any medium of presentation they choose, although historically most students have used PowerPoint. If you are going to use PowerPoint (or similar), please also email your presentation to me no later than 2:00pm the day of class so that I may print out a copy and save it along with my files to open them up in class. Please read the syllabus carefully and make sure you address all the elements of the presentation. I should note that I will be looking at style (e.g., organization, delivery) in addition to substance. I will grade your presentation using the attached rubric (or similar).<sup>4</sup> I will leave the choice of attire / dress up to you: business, business casual, casual, something else – you decide.

I should note that the better topics typically present an ethical dilemma, i.e., a topic over which reasonable people will disagree. If you took the one-credit version of this course as an undergraduate, please select a new topic.

## Examinations

There will be two exams: a midterm and a partially cumulative final. The exams will focus on the readings and other homework assignments in the syllabus, additional materials distributed during the semester, ethical paradigms and the application of decision models. The Academic Code of Honor, of course, is in effect; accordingly, you may not give or receive unauthorized aid on any exam.<sup>5</sup>

## GRADING

### Criteria

Participation	50 points
Brief Presentation re Current Ethics Issue(s)	20 points
Formal Presentation re Current Accounting Issue(s)	30 points
Exams	<u>200</u> points
Total	300 points

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<sup>3</sup> There will probably need to be a limited number of teams of four depending on enrollment. Please follow the guidance re the numbers of team members in the Google Sheets form that I will circulate.

<sup>4</sup> I may also seek input from your classmates.

<sup>5</sup> Note that the use of (1) test banks or other similar solution manuals and (2) old tests from this course are prohibited.

## Grades

Historically, this course has been graded using the following scale, with no rounding:

A	100-95.00%
A-	94.99-92.00%
B+	91.99-89.00%
B	88.99-86.00%
B-	85.99-83.00%
C+	82.99-80.00%
C	79.99-77.00%
C-	76.99-74.00%
D	73.99-70.00%
F	69.99% and below

## Grading Guidelines

Notwithstanding this scale, the Mendoza College of Business has adopted GPA guidelines. In order to make the final grades for this course consistent these guidelines, I may grade the course on a curve, upward or downward, as appropriate.

### WARNING: Potentially Sensitive Content

I try to maintain a positive learning environment that promotes open communication, mutual respect and non-discrimination. Any suggestions towards achieving these goals would be appreciated and given serious consideration. At the risk of stating the obvious, I would like students to enjoy this class and feel welcome and comfortable. Having said that, in order to reflect the broad range of topics that students may encounter in the workplace, and in life, this course will address potentially sensitive topics like drug pricing, product liability, personal injury, calculating the value of a human life, race, gender and the like. In addition, I would imagine that student presentations may raise other sensitive issues. On balance, I think the merits of addressing such issues outweigh any downside. However, if you are not comfortable with such content, I respectfully suggest that you should not take this elective course.

## SCHEDULE

### #1 January 11 (Tuesday): Introduction & Syllabus

- Read the syllabus and prepared to:
  - Identify scheduling conflicts re exams, out of class activities (if any), etc.
  - Sign up for a date/team for a Brief Presentation
- In class:
  - Seating chart
  - Background
    - Mine
    - Yours
  - Review syllabus
    - Sign up for a date/team for a Brief Presentation
  - David Brooks Ted Talk: Should you live for your résumé ... or your eulogy?
  - I Love South Bend

- Be prepared to share with the class one activity that you enjoy in South Bend
  - It could be anything – cheap eats, volunteering, entertainment, outdoor activity, etc.

## #2 January 13 (Thursday): Ethics Expectations

- Read and be prepared to discuss:
  - Chap. 1 Ethics Expectations (Brooks p. 1-32) - Questions 3, 4, 6, 8, 12 & 14 (p. 27)
  - Statement on Corporate Governance, The Business Roundtable, Introduction, Introduction p. 1-4, September 1997 (available on Sakai)<sup>6</sup>
  - Statement on Corporate Governance, The Business Roundtable, Introduction, August 2019 (available on Sakai)
  - Key Principles of Catholic Social Teaching, Catholic Charities of St. Paul and Minneapolis (available on Sakai)
  - Pope’s Address to Participants of the World Congress of Accountants, Vatican City, November 14, 2014 (available on Sakai)
  - In anticipation of reflecting on your principles, values, mission and purpose, you may find this reading helpful: “Ikigai: The Japanese Secret to a Long and Happy Life Might Just Help You Live a More Fulfilling Life,” *Medium.com*, January 10, 2018, available at <https://medium.com/thrive-global/ikigai-the-japanese-secret-to-a-long-and-happy-life-might-just-help-you-live-a-more-fulfilling-9871d01992b7> (and also available on Sakai)
- Read, reflect and be prepared to spend time during class completing:
  - Worksheets 1 and 2 (available on Sakai)
    - Identify the universal principles and core values that you embrace (“Core Values”)
    - My purpose in life is . . . .
    - My most important life goals are . . . .
  - I encourage you to bring the completed worksheets to class and use them to help you evaluate your responses to ethical dilemmas

## #3 January 18 (Tuesday): Ethical Paradigms & Foundations

- Read and be prepared to discuss:
  - Chap. 4 Practical Ethical Decision Making (p. 196-214) - Questions 1-2 (p. 225)
  - *The Complete Idiot’s Guide to Understanding Ethics*, Second Edition, Ingram & Parks, Alpha (2010) (p. 65-76) (available on Sakai)
  - *Martha Stewart Lost Reputation* case (p. 44-48) - Questions 1-2, 8 (p.48). What ethical paradigm did Martha Stewart follow?
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

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<sup>6</sup> Where the syllabus says “available on Sakai,” I will post the reading / assignment on Sakai in advance of class. I will leave it up to you as to whether you print it out or read it on-line, both for purposes of completing the assignment and having access to it during class.

#### #4 January 20 (Thursday): Ethical Paradigms & Ethical Decision Making Models

- Brief Presentation:

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- Read and be prepared to discuss:
  - Application of Ethics Paradigms: the Individual Mandate (available on Sakai) (we will break into groups to discuss and so please be prepared)
  - *Sunbeam Corporation and Chainsaw Al* case (available on Sakai) - Questions 5-7, 9
    - What ethical paradigm did Al Dunlap follow?
    - Independence
    - Confidentiality
    - Duties of management accountants
    - Revenue recognition
  - “Albert Dunlap Compared Himself to Springsteen, Then Came a Steep Fall,” *The Wall Street Journal*, January 31, 2019 (available on Sakai)
  - “Money Stuff: Under Armour Sold Some Clothes Early,” *Bloomberg Opinion*, May 4, 2021 (available on Sakai) (“Short-termism” section only)
  - “Accounting's Crisis Killer; Tumult Eases for PwC's Nally,” *The Wall Street Journal*, March 23, 2007 (available on Sakai)
- Independent study – read and answer on own:
  - Chap. 4 Practical Ethical Decision Making (p. 215-225) - Questions 4, 6 & 11 (p. 225-226)
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

#### #5 January 25 (Tuesday): Ethics, Accounting & Governance Scandals – Part I Enron & Arthur Andersen

- Brief Presentation:

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- Read and be prepared to discuss:
  - Chap. 2 Ethics & Governance Scandals (p. 76-85)
    - Independence
  - *Arthur Andersen's Troubles* case (p. 122-130) - Questions 3-6 (p. 130)
    - Independence
  - *Enron's Questionable Transactions* case (p. 117-122) – Questions 2, 4-6 & 8 (p. 122)
    - Independence
  - “New Skills for Auditors,” *Accounting Today*, August 2020 (available on Sakai)
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#6 January 27 (Thursday): Ethics, Accounting & Governance Scandals – Part II WorldCom & the Sarbanes-Oxley Act (SOX)**

- Read and be prepared to discuss:
  - Chap. 2 Ethics & Governance Scandals (p. 85-89)
    - Was the enactment of SOX necessary? Why? Why not?
    - What are the three most important improvements in the governance structure that result from SOX? Why?
    - Independence
  - *WorldCom: The Catalyst* case (p. 130-136) - Questions 2-6 (p. 136)
    - Independence
  - “Ordered to Commit Fraud, A Staffer Balked, Then Caved,” *The Wall Street Journal*, June 23, 2003 (available on Sakai)
  - “Bernie Ebbers, ‘Telecom Cowboy’ Who Built WorldCom, Dies at 78,” *The Wall Street Journal*, February 3, 2020 (available on Sakai)
  - “Iconic Fraud Triangle Endures,” *Fraud Magazine*, July/August 2014 (available on Sakai)
  - Starting Assumptions for *Giving Voice to Values* & assigned questions (available on Sakai)
  - “Epilogue” from *Extraordinary Circumstances* (available on Sakai)
  - “Bernie Ebbers, ‘Telecom Cowboy’ Who Built WorldCom, Dies at 78,” *The Wall Street Journal*, February 3, 2020 (available on Sakai)

**#7 February 1 (Tuesday): Ethics, Accounting & Governance Scandals – Part III Tyco & Adelphia**

- Brief Presentation:

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- Read and be prepared to discuss:
  - *Tyco – Looting Executive Style* case (p. 352-355) - Questions 1, 3, 6 (p. 355)
    - Duties of management accountants
  - *Adelphia – Really the Rigas’ Family Piggy Bank* case (p. 348-351) - Questions 1-2, 4 (p. 351)
    - Independence
  - “John Rigas, Who Built Cable Firm Adelphia Before Fraud Felled It, Dies,” *The Wall Street Journal*, October 1, 2021 (available on Sakai)
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate



**#8 February 3 (Thursday): Ethics, Accounting & Governance Scandals – Part IV  
HealthSouth & Bernie Madoff**

- Brief Presentation:

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- Read and be prepared to discuss:
  - *HealthSouth – Can 5 CFOs Be Wrong?* case (p. 356-361) - Questions 1-4, 10 (p. 360-361)
    - Duties of management accountants, Independence
  - Chap. 2 Ethics & Governance Scandals (p. 95-96)(re Bernie Madoff)
  - *Bernie Madoff Scandal* case (p. 136-146) – Questions 4-5, 8 & 14 (p. 146)
    - Identify and describe the ‘red flags’ that should have alerted investors, competitors and regulators to the fact that Bernie Madoff was running a Ponzi scheme or some other fraud.
    - Conflict of Interest
  - “The Original Ponzi Schemer,” *The Wall Street Journal*, October 15, 2020 (available on Sakai)
  - “Bernie Madoff Dead at 82; Disgraced Investor Ran Biggest Ponzi Scheme in History,” *The Wall Street Journal*, April 14, 2021 (available on Sakai)
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#9 February 8 (Tuesday): Ethics, Accounting & Governance Scandals – Part V Subprime Meltdown**

- Read and be prepared to discuss:
  - Chap. 2 Ethics & Governance Scandals (p. 91-95, 96-103, 107-114)
  - Chap. 8 Subprime Lending Fiasco – Ethics Issues (p. 637-667) – Questions 1 & 15, 7, 9, & 10 (p. 667-668)
  - In previous scandals, e.g., WorldCom, the Department of Justice (DOJ) charged companies and individuals civilly and criminally. In the wake of the subprime meltdown, DOJ largely pursued civil penalties only. Did DOJ get it right?
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#10 February 10 (Thursday): Corporate Ethical Governance & Accountability – Part I: Leadership, Core Values, Role of the Board and Senior Management, Creating an Ethics & Compliance Function**

- Read and be prepared to discuss:
  - Chap. 5 Corporate Ethical Governance & Accountability (p. 254-279), Questions 1-3, 5 (p. 290) (note that answers for these are included in the slides posted on Sakai in an effort to save time in class)
    - Conflict of Interest

- *Fannie Mae Code of Conduct* (available on Sakai)
- Research and be prepared to discuss whether Notre Dame has a set of core values. If so, what are they? What do you think of them? Why? If not, what should they be? Why?
- Read and be prepared to discuss
  - CPA Firm Core values vignette (available on Sakai)
  - Gifts and entertainment vignette (available on Sakai)
    - Review your Core Values in connection with answering the vignette
    - Conflict of Interest
- In class:
  - Ethics & Compliance Programs
  - Leadership & Organizational Core Values
  - Ethics Function
  - Gifts & Entertainment
  - Conflict of Interest
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#11 February 15 (Tuesday): Corporate Ethical Governance & Accountability – Part II: Risk Assessment, Codes of Conduct, Communication & Training**

- Brief Presentation:

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- Read and be prepared to discuss:
  - Chap. 5 Corporate Ethical Governance & Accountability (p. 279-306) – Questions 10-12 (p. 306)
  - *Fannie Mae Code of Conduct* (available on Sakai)
- In class:
  - Risk Assessment vignette (Handout)
  - Code of Conduct
  - Communication & Training vignette (Handout)
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#12 February 17 (Thursday): Corporate Ethical Governance & Accountability – Part III: Providing Ethics Advice, Whistleblowing, Internal Investigations, Rewards & Discipline**

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &  
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- Be prepared to identify and discuss personal, organizational and societal factors that encourage and discourage whistleblowing

- Read and be prepared to discuss:
  - Chap. 5 Corporate Ethical Governance & Accountability - Questions 13-14 (p. 306)
  - *Fannie Mae Code of Conduct* (available on Sakai)
- Background Reading
  - SAI Global Whitepaper: “Reporting of Wrongdoing, and Using Hotline Data to Improve the Organization” (available on Sakai)
  - Lighthouse Whitepaper: “Best Practices for Handling an Ethics Hotline Report: Developing Policies and Procedures for Conducting an Effective Ethics Investigation” (available on Sakai)
- In class:
  - Ethics Helplines
  - Internal Investigation vignette
  - Monitoring & Auditing
  - Incentives & Discipline
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate
- **MSAs ONLY – INDEPENDENT STUDY: Read and answer questions relating to *Megatron* case (available on Sakai) - Questions 1-6**
  - I recommend watching the related Panopto videos available via Sakai
  - Revenue Recognition, Disclosure, Internal Controls, Duties of Management Accountants, and Various Elements of a Corporate Compliance & Ethics Program including Monitoring, Auditing, Whistleblowing, Internal Investigations, Discipline and Training

**#13 February 22 (Tuesday): “Reflections from a former CFO”**

- Guest: Peter J Bensen, CPA, retired Chief Administrative Officer and former CFO, McDonald's Corporation
  - Professionalism, Duties to Public, Duties to Client, Independence, Conflict of Interests

**#14 February 24 (Thursday): Midterm Exam during regular class time and location**

- **NOTE THAT THIS IS MY CURRENT UNDERSTANDING, BUT THAT THE SPECIFIC DATE, TIME AND LOCATION ARE YET TO BE DETERMINED.**
- **MSAs: PLEASE DO NOT BOOK INTERTERM TRAVEL ARRANGEMENTS UNTIL WE HAVE CONFIRMATION OF MIDTERM EXAM DATE/TIME FROM THE GRADUATE BUSINESS PROGRAMS OFFICE – IT MAY TURN OUT TO BE FRIDAY FEBRUARY 25.**

**MSAs ONLY: March 1, 3, Interterm, No Class**

**UNDERGRADS ONLY: #15 March 1 (Tuesday): Ethical Decision Making in Other Contexts – Part I**

- *Chariots of Fire* is a dramatic version of the true story of two sprinters on the 1924 British Olympic team: Eric Liddell, a Christian missionary who runs for the glory of God, and Harold Abrahams, a Jew who runs to overcome prejudice.

- Prior to class, spend some time:
  - Researching the people and events depicted in the movie
  - Reflecting on the applicability of the *Chariots of Fire* to ethical decision making in general, and in business and accounting more specifically
  - Re-reading *Starting Assumptions for Giving Voice to Values* (available on Sakai)
  - Reading “How Will You Measure Your Life?” by Clayton Christensen, available for purchase via Harvard Business Publishing
  - Reading “Remembering Allan McDonald: He Refused To Approve Challenger Launch, Exposed Cover-Up,” npr.org, March 7, 2021, available at <https://www.npr.org/2021/03/07/974534021/remembering-allan-mcdonald-he-refused-to-approve-challenger-launch-exposed-cover>
- In class: *Chariots of Fire* & related discussion
  - Identify and be prepared to take a position with respect to the ethical decisions confronting Liddell and Abrahams, in particular Liddell’s dilemma regarding running on the Sabbath.
    - What are his options?
    - What would you do? Why?
    - What, if anything, that we have studied in this course helps inform your decision?
    - Why is this relevant to accounting, business and life?
  - Review your Core Values in connection with answering these questions

### **UNDERGRADS ONLY: #16 March 3 (Thursday): Ethical Decision Making in Other Contexts – Part II**

- In class: *Chariots of Fire* & related discussion continued

### **#17 March 15 (Tuesday): International Operations**

- Read and be prepared to discuss:
  - “CEO Terminated for Allegedly Lying About Sales,” Daniels Fund Ethics Initiative Case & Discussion Points (available via Sakai)
  - “Luckin Coffee Terminates CEO Jenny Qian Amid Investigation Into Fabricated Sales,” *The Wall Street Journal*, May 12, 2020 (available via Saka)
    - Spend some time before class researching the latest updates to this case
    - What conditions appear to have led the situation to get out of control?
    - Where were the outside auditors?
    - What similarities and differences do you see between this case and other cases we have studied?
    - Are there any unique international or Chinese dimensions to this fraud? Or is fraud essentially the same across borders and cultures?
  - “Statement by Chair Gensler on Investor Protection Related to Recent Developments in China,” *Harvard Law School Forum on Corporate Governance*, July 31, 2021, available at <https://corpgov.law.harvard.edu/2021/07/31/statement-by-chair-gensler-on-investor-protection-related-to-recent-developments-in-china/>
  - “Money Stuff: Chinese Stocks Will Get More Warnings,” *Bloomberg Opinion*, August 2, 2021 (available on Sakai) (“VIEs” section only)

- "The Parable of the Sadhu," available for purchase via Harvard Business Publishing
  - What are at least 5 insights you get from this case concerning the resolution of ethical dilemmas?
- In class: international ethics vignette
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate
- Return midterm exam[?]
- **MSAs ONLY – INDEPENDENT STUDY: Read and answer questions relating to Parmalat case (p. 478-484) - Questions 1, 2, 5 & 10 (p. 483-484)**
  - I recommend watching the related Panopto videos available via Sakai
  - Independence

**MSAs #18 March 17 (Thursday): Keeping the Profession Professional**

- Guest: Mark Sever, C.P.A., Retired Partner, EY
  - Professionalism, Duties to Public, Duties to Client, Independence, Conflict of Interests
- Read, watch related Panopto video available via Sakai, and be prepared to discuss:
  - "Rules of Professional Conduct, Texas State Board of Public Accountancy"
    - [http://texreg.sos.state.tx.us/public/readtac\\$ext.ViewTAC?tac\\_view=4&ti=22&pt=22&ch=501](http://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=4&ti=22&pt=22&ch=501)
      - How and why do Texas state rules: (a) complement and overlap, (b) supersede, and (c) get superseded by AICPA Code of Professional Conduct?
- Read Chap. 6 Professional Accounting in the Public Interest (p. 400-452), and be prepared to discuss the concepts embedded in the Summary of the *AICPA Code of Professional Conduct* (p. 432-434)
- Read and be prepared to discuss:
  - *Financial Reporting Problems at Molex, Inc.* (A) & (B), available for purchase at Harvard Business Publishing
  - Molex SEC Form 8-K, dated November 13, 2004, November 30, 2004, and December 9, 2004 (available on Sakai)
    - What did each of the following do? Why?
      - Molex CFO & CEO
      - Molex Audit Committee & Board
      - Deloitte
      - EY
    - Should they have done anything different? Why?
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**Undergrads #18 March 17 (Thursday): Ethically Managing Accounting Ethics Risks**

- Brief Presentation:

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- Read and be prepared to discuss:
  - *To Qualify or Not* case (p. 512-515) – Question 1 (p.515)
    - Materiality, Independence, Conflict of Interests, Duties to Client, Duties to Public, Professionalism
  - *Jose Gomez* – Video and analysis in-class
    - Independence, Conflict of Interests, Duties to Client, Duties to Public, Professionalism, Discipline
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**MSAs #19 March 22 (Tuesday): Ethically Managing Accounting Ethics Risks**

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

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- Read and be prepared to discuss:
  - *To Qualify or Not* case (p. 512-515) – Question 1 (p.515)
    - Materiality, Independence, Conflict of Interests, Duties to Client, Duties to Public, Professionalism
  - *Jose Gomez* – Video and analysis in-class
    - Independence, Conflict of Interests, Duties to Client, Duties to Public, Professionalism, Discipline
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate
- **MSAs ONLY – INDEPENDENT STUDY: Read and answer questions relating to *When Is Resignation Not Enough?* Case (available on Sakai) – Questions 1-7**
  - I recommend watching the related Panopto videos available via Sakai
  - Duties of Management Accountants, Duties to Public, Duties to Client, Confidentiality

**#19 March 22 (Tuesday): Keeping the Profession Professional**

- Guest: Wayne Ebersberger, C.P.A., Retired Partner, EY
  - Professionalism, Duties to Public, Duties to Client, Independence, Conflict of Interests
- Read, watch related Panopto video available via Sakai, and be prepared to discuss:

- "Rules of Professional Conduct, Texas State Board of Public Accountancy"  
[http://texreg.sos.state.tx.us/public/readtac\\$ext.ViewTAC?tac\\_view=4&ti=22&pt=22&ch=501](http://texreg.sos.state.tx.us/public/readtac$ext.ViewTAC?tac_view=4&ti=22&pt=22&ch=501)
  - How and why do Texas state rules: (a) complement and overlap, (b) supersede, and (c) get superseded by AICPA Code of Professional Conduct?
- Read Chap. 6 Professional Accounting in the Public Interest (p. 400-452), and be prepared to discuss the concepts embedded in the Summary of the *AICPA Code of Professional Conduct* (p. 432-434)

## #20 March 24 (Thursday): Ethical Decision Making in the Pharmaceutical Industry

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

\_\_\_\_\_

- Read and be prepared to discuss:
  - *The Betaseron Decision* case (p. 62-63) - specifically, be prepared to discuss how Berlex should have handled the supply limitations, the distribution, and the price of the drug
  - "Should Star Athletes Get the Covid Vaccine Early?," *The Wall Street Journal*, December 6, 2020 (available on Sakai)
  - Chap. 2 Ethics & Governance Scandals (p. 60-61)(Drugmakers Raise Prices Gouging Patients)
  - Chap. 3 Ethical Behavior – Philosopher’s Contributions: John Rawls, Justice as Fairness & The Veil of Ignorance (p. 178-180). What does Rawls add to drug pricing decisions?
  - "Gilead Is Wise to Leave Remdesivir Money on the Table," *The Wall Street Journal*, June 29, 2020 (available on Sakai)
  - *Merck and River Blindness* case (available on Sakai) – Questions 2-8
  - "A battle is brewing at the WTO. Here's why it matters for a global Covid-19 response," *CNN Business*, December 2, 2021, available at [https://www.cnn.com/2021/12/02/intl\\_business/wto-trips-waiver-ip-india-south-africa-coronavirus-pandemic/index.html](https://www.cnn.com/2021/12/02/intl_business/wto-trips-waiver-ip-india-south-africa-coronavirus-pandemic/index.html)
- Watch in advance of class: *Political Theory: John Rawls*, School of Life, January 9, 2015, available at <https://www.youtube.com/watch?v=5-JQ17X6VNg>
- Be prepared to apply the Mendoza Ethical Decision Making Model, Modified 5-Question Approach, Modified Moral Standards Approach, and Modified Pastin's Approach to ethical dilemmas
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate
- **MSAs ONLY – INDEPENDENT STUDY: Read and answer questions relating to *Valeant Pharmaceuticals vs. Coca Cola—Which Business Model Is Worse: Price Gouging or Fostering Obesity & Diabetes?* (p. 57-58) - Questions 5, 1 & 3 (p. 58)**
  - I recommend watching the related Panopto videos available via Sakai

## #21 March 29 (Tuesday): Ethical Decision Making in the Sports Industry

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

- **In-class:**

- Selected topics including:
  - tax exemptions
  - impact of personal conduct on professional standing
  - workplace safety

- **Read and be prepared to discuss:**

- “U.S. Congressman cites football coach deals in questions to schools about tax-exempt status,” *USA TODAY*, December 21, 2021, available at <https://www.usatoday.com/story/sports/ncaaf/2021/12/17/l-su-brian-kelly-usc-lincoln-riley-deals-schools-tax-status-congress/8939143002/>
- “Our Views: A busybody Yankee congressman should not take on LSU coach Brian Kelly,” *The Advocate*, December 21, 2021, available at [https://www.theadvocate.com/baton\\_rouge/opinion/our\\_views/article\\_afcf0b2a-61a6-11ec-81d6-c7cb5350d51a.html](https://www.theadvocate.com/baton_rouge/opinion/our_views/article_afcf0b2a-61a6-11ec-81d6-c7cb5350d51a.html)
- *Tiger Woods: “Winning Takes Care of Everything”* case (p. 39-40) – Questions 1-3 (p. 40)
- *Concussions in the NFL* case (p. 238-239) – Questions 1-4 (p. 239)

## #22 March 31 (Thursday): Ethical Decision Making in the Oil Industry

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

- **Read and be prepared to discuss:**

- *Texaco's Jelly Beans* case (p. 599-604) Questions 1-4 (p. 604)
- “The Roots of Implicit Bias,” *The New York Times*, December 9, 2016, available at <https://www.nytimes.com/2016/12/09/opinion/sunday/the-roots-of-implicit-bias.html>
- “The 10 Commitments Companies Must Make to Advance Racial Justice,” *Harvard Business Review*, June 4, 2020, available at <https://hbr.org/2020/06/the-10-commitments-companies-must-make-to-advance-racial-justice>
- “Nasdaq Seeks Board-Diversity Rule That Most Listed Firms Don’t Meet,” *The Wall Street Journal*, December 1, 2020 (available on Sakai)
- “Nasdaq Defends Its New Diversity Mandate,” *The Wall Street Journal*, December 6, 2020 (available on Sakai)
- “Nasdaq’s Board-Diversity Proposal Wins SEC Approval,” *The Wall Street Journal*, August 6, 2021 (available on Sakai)
- *BP’s Corporate Culture* case (p. 620) Questions 1-3 (p. 620)



- “Ethics Training is Broken. Can Storytelling Fix It?,” *Notre Dame Deloitte Center for Ethical Leadership*, March 2018, available at <https://ethicalleadership.nd.edu/news/the-power-of-storytelling/>
- Watch in advance of class:
  - *Ethics Unwrapped: Implicit Bias*, McCombs School of Business, 0:00-0:58 only, available at <https://ethicsunwrapped.utexas.edu/video/implicit-bias>
  - *The Spill*, PBS Documentary, available at <http://www.pbs.org/wgbh/pages/frontline/the-spill/>
- In class: view excerpts from *The Blowout*, 60 Minutes
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#23 April 5 (Tuesday): Ethical Decision Making in the Automotive Industry**

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

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- Read and be prepared to discuss:
  - *Ford Pinto* case (p. 250-251) - Questions 1-3 (p. 251)
    - Duties of Management Accountants
  - “Why the Government Puts a Dollar Value on Life: To analyze the benefits of high-cost regulations, pricing the priceless is a necessary calculation,” *The Wall Street Journal*, March 25, 2016 (available on Sakai)
  - Chap. 2 Ethics & Governance Scandals (p. 103-106)(Automaker’s Sins Come Home to Roost)
  - “Hoaxwagen: How the massive diesel fraud incinerated VW’s reputation--and will hobble the company for years to come,” *Fortune*, March 15, 2016 (available on Sakai)
  - “Whistleblower gets more than \$24M for reporting Hyundai and Kia over engine fires,” *npr.org*, November 9, 2021, available at <https://www.npr.org/2021/11/09/1053985268/whistleblower-gets-more-than-24m-for-reporting-hyundai-and-kia-over-engine-fires>
  - “What Is Servant Leadership?,” *Ivestopedia.com*, updated May 5, 2020, available at <https://www.investopedia.com/articles/financialcareers/10/servant-leadership.asp>
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

**#24 April 7 (Thursday): Accounting for Climate Change**

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

- Prior to class:
  - Spend some time researching climate change
    - What is it?
    - How does it impact business?
  - Review and reflect on climate-change-related resources from other courses you've taken
    - With respect to your accounting courses in particular, review and reflect on materials relating to
      - Audit as it relates to climate change
      - Voluntary disclosure as it relates to climate change
      - Mandatory disclosure as it relates to climate change
    - In particular, be prepared to discuss the general requirements of the SEC's Guidance Regarding Disclosure Related to Climate Change, dated February 8, 2010, 17 CFR PARTS 211, 231 and 241 [Release Nos. 33-9106; 34-61469; FR-82] (available on Sakai, along with related press release)
  - Consider registering with Ceres, a sustainability nonprofit organization, to access its SEC sustainability search disclosure tool:  
<https://www.ceres.org/index.php/resources/tools/sec-sustainability-disclosure-search-tool>
  - Read:
    - "Corporate Green 'Disclosures' Are Often Mere Marketing," *The Wall Street Journal*, March 25, 2020 (available on Sakai)
    - "The SEC's Recent and Planned Activity on Climate Change Disclosures: What Companies Can Do To Prepare," *Kirkland & Ellis*, October 1, 2021, available at <https://www.kirkland.com/publications/kirkland-alert/2021/09/sec-climate-change-disclosures>
    - "Global Accounting Organization Launches Climate-Disclosure Rule Maker," *The Wall Street Journal*, November 3, 2021 (available on Sakai)
- In-class:
  - What is climate change and how does it impact business?
    - Materials from Climate Reality Leadership Corps, Atlanta Training, March 14-16, 2019
  - Bring your laptop or other electronic device and be prepared to work with others to select a company that is publicly traded in the U.S. and with respect to climate change research:
    - Whether it's made any mandatory disclosures, e.g., in its financial reports filed with the SEC?

- Whether the company has made any voluntary disclosures, e.g., in its corporate social responsibility report?
- Whether those disclosures have been audited?
  - By whom?
  - According to what standards?
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

## #25 April 12 (Tuesday): Choosing & Being Role Models

- Brief Presentation:

NAMES: \_\_\_\_\_, \_\_\_\_\_ &

\_\_\_\_\_

- In-class:
  - Ethics Approaches: Normative v. Behavioral
- Read and be prepared to discuss:
  - “Ohio St. fans pull off trick play, get into title game,” *Cleveland Plain Dealer*, August 17, 2007 (available on Sakai)
  - “Why Do Good, Smart People Do Bad Things?,” *Notre Dame Magazine*, published Spring 2006 (available on Sakai)
  - “Motivated Blindness and the Slippery Slope,” *Mendoza Business*, Spring 2019, available at <https://bizmagazine.nd.edu/issues/2019/spring-2019/research-motivated-blindness-and-the-slippery-slope//BizmagPrintArticle>
  - “Banker who dodged \$66,000 in train fares banned from London’s finance industry,” *The Washington Post*, December 15, 2014 (available on Sakai)
  - “Former Deloitte vice chairman get 21 months for insider trading,” *Chicago Tribune*, October 26, 2012 (available on Sakai)
  - “Inappropriate Relationship Unravels Two Years of EY Audits,” *Compliance Week*, July 11, 2014 (available on Sakai)
  - “Fired KPMG Audit Head: How Did Scott Marcello Fall From Grace?,” *The Wall Street Journal*, November 16, 2017 (available on Sakai)
  - “I was a wealthy suburban woman. Then I went to federal prison for bank fraud.” *The Washington Post*, February 20, 2020 (available on Sakai)
  - “U.S. Naval Academy expels 18 midshipmen for cheating on exam,” *Navy Times*, August 20, 2021, available at <https://www.navytimes.com/news/your-navy/2021/08/20/us-naval-academy-expels-18-midshipmen-for-cheating-on-exam/>
  - “The Banality of Heroism,” *Greater Good*, Fall/Winter 2006-2007 (available on Sakai)
  - In connection with each of these readings, be prepared to describe and agree or disagree with the actions of the parties, and explain the basis for your position.
- Watch in advance of class: *Ethics Unwrapped: Conformity Bias*, McCombs School of Business, available at <https://ethicsunwrapped.utexas.edu/glossary/conformity-bias>
- Review your Core Values in connection with answering the assigned questions

- Consider writing your answers in advance of class so that you are prepared to participate
- Note: **Formal Presentation topics due no later than next class**

## #26 April 14 (Thursday): Ethical Considerations in Tax Practice

- **Formal Presentation topics are due no later than today (in class)**
- In-class:
  - Roles of CPA in Tax Matters (Handout)
  - “The new tax havens,” *60 Minutes*, March 27, 2011
  - “Greed and Taxes in Business: A Panel Discussion – A Lawyer’s View,” Berges Lecture, September 18, 2013
- Read and be prepared to discuss:
  - “How Does Apple Avoid Taxes?,” *Forbes*, May 28, 2013 (available on Sakai)
    - Be prepared to describe and agree or disagree with Apple’s tax practices, and explain the basis for your position
  - “How to stop the inversion perversion: Restricting companies from moving abroad is no substitute for corporate-tax reform,” *The Economist*, July 2014 (available on Sakai)
  - “Positively Un-American: Bigtime Companies Are Moving Their ‘Headquarters Overseas to Dodge Billions in Taxes... That Means the Rest of Us Pay Their Share,” *Fortune*, July 2014 (available on Sakai)
  - “Tax responsibility: The business case for making tax a corporate responsibility issue” (available on Sakai)
  - “Global corporate minimum tax plan explained: How the G20-backed tax would work,” *Chicago Sun Times*, November 3, 2021, available at <https://chicago.suntimes.com/business/2021/11/3/22762344/corporate-minimum-tax-plan-explained-g20-summit-group-20>
  - *Marketing Aggressive Tax Shelters* (p. 525) (EY only, skip KPMG p. 526)– Questions 1-2 (p. 526)
- Prior to class spend some time researching whether and how Trump Administration tax reform resolved the issues presented in the above articles. What ethical dilemmas remain? What is the Biden Administration proposing? If you were appointed ‘U.S. Tax Czar’ with unlimited power to set tax law, what would you do with respect to the U.S. taxation of offshore income and similar tax issues?
- Independent Study:
  - Chap. 2 Ethics & Governance Scandals (p. 89-91)(Tax Shelters – Not in the Public Interest)
  - Chap. 6 Professional Accounting in the Public Interest (p. 453-466)
- Review your Core Values in connection with answering the assigned questions
- Consider writing your answers in advance of class so that you are prepared to participate

## #27 April 19 (Tuesday): Formal Presentations

- If you are going to use PowerPoint (or similar), please email your presentation to me no later than 2:00pm the day of class so that I may print out a copy and save it along with my other files/documents to open them up in class.

**#28 April 21 (Thursday): Presentations**

- Presentations due no later than 2:00pm the day of class
- **LAST DAY OF CLASS FOR THE UNDERGRADS**

**#29 April 26 (Tuesday): NO CLASS, AS THE REGISTRAR'S OFFICE HAS DEEMDED THIS A MWF CLASS DAY FOR UNDERGRADAUTE CLASSES AND SO I WILL BE TEACHING BUSINESS LAW AT THIS TIME**

**MSAs ONLY #30 April 28 (Thursday): Presentations**

- Presentations due no later than 2:00pm the day of class

**#31 Final Exam (tentative dates/times)**

**MSAs:** May 2 (Monday) @3:30-4:45pm (this is my current understanding, based on last year's schedule, but the Graduate Business Programs Office may decide otherwise)

**UNDERGRADS:** May 3 (Tuesday) @ 7:30-9:30pm

## EVALUATION – BRIEF PRESENTATION

Presenters: \_\_\_\_\_, \_\_\_\_\_ & \_\_\_\_\_

Topic: \_\_\_\_\_

Pass/Fail	Criteria
Pass/Fail	<p>Organization</p> <ul style="list-style-type: none"> <li>• Introduction               <ul style="list-style-type: none"> <li>○ Agenda</li> </ul> </li> <li>• Conclusion</li> </ul> <p>Delivery</p> <ul style="list-style-type: none"> <li>• Attention grabbing</li> <li>• Enthusiasm</li> <li>• Presence               <ul style="list-style-type: none"> <li>○ Posture</li> </ul> </li> <li>• Slide style               <ul style="list-style-type: none"> <li>○ Grammar</li> </ul> </li> <li>• Timing</li> <li>• Emailed in advance</li> </ul>
Pass/Fail	<p>Identified key facts &amp; ethics dilemma clearly</p> <ul style="list-style-type: none"> <li>• Facts:               <ul style="list-style-type: none"> <li>○ Clear?</li> <li>○ Confusing?</li> </ul> </li> <li>• Dilemma:               <ul style="list-style-type: none"> <li>○ Clear?</li> <li>○ Confusing?</li> </ul> </li> </ul>
Pass/Fail	<p>Clearly analyze dilemma using four ethical paradigms</p> <ol style="list-style-type: none"> <li>1. Egosim</li> <li>2. Deontology</li> <li>3. Utilitarianism</li> <li>4. Virtue Ethics</li> </ol>
Pass/Fail	<p>Answer questions from class?</p> <p>Pose two questions to class, answered correctly</p>

Pass/Fail	What would you do? Why? <ul style="list-style-type: none"><li>• Well reasoned</li><li>• Reach a conclusion</li></ul>
Pass/Fail	<b>Comments:</b>

## EVALUATION – FORMAL PRESENTATION

Presenters: \_\_\_\_\_, \_\_\_\_\_ & \_\_\_\_\_

Topic: \_\_\_\_\_

Choose one for each criterion	Criteria/Comments
<ul style="list-style-type: none"> <li>– Truly Exceptional</li> <li>– Outstanding</li> <li>– Very Good</li> <li>– Good</li> <li>– Needs Improvement</li> <li>– Fails to meet minimum standards</li> </ul>	<p>Organization</p> <ul style="list-style-type: none"> <li>• Introduction               <ul style="list-style-type: none"> <li>○ Agenda</li> </ul> </li> <li>• Conclusion</li> </ul> <p>Delivery</p> <ul style="list-style-type: none"> <li>• Attention grabbing</li> <li>• Enthusiasm</li> <li>• Presence               <ul style="list-style-type: none"> <li>○ Posture</li> </ul> </li> <li>• Slide style               <ul style="list-style-type: none"> <li>○ Grammar</li> </ul> </li> <li>• Timing</li> <li>• Emailed in advance</li> </ul>
<ul style="list-style-type: none"> <li>– Truly Exceptional</li> <li>– Outstanding</li> <li>– Very Good</li> <li>– Good</li> <li>– Needs Improvement</li> <li>– Fails to meet minimum standards</li> </ul>	<p>Clearly identified key facts &amp; ethics dilemma in <u>accounting</u></p> <ul style="list-style-type: none"> <li>• Facts:               <ul style="list-style-type: none"> <li>○ Clear?</li> <li>○ Confusing?</li> </ul> </li> <li>• Dilemma:               <ul style="list-style-type: none"> <li>○ Clear?</li> <li>○ Confusing?</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>– Truly Exceptional</li> <li>– Outstanding</li> <li>– Very Good</li> <li>– Good</li> <li>– Needs Improvement</li> <li>– Fails to meet minimum standards</li> </ul>	<p>Clearly analyze dilemma using one decision model</p>
<ul style="list-style-type: none"> <li>– Truly Exceptional</li> <li>– Outstanding</li> </ul>	<p>Answer questions from class?</p>



<ul style="list-style-type: none"> <li>- Very Good</li> <li>- Good</li> <li>- Needs Improvement</li> <li>- Fails to meet minimum standards</li> </ul>	<p>Pose two questions to class, answered correctly</p> <p>1. _____</p> <p>2. _____</p>
<ul style="list-style-type: none"> <li>- Truly Exceptional</li> <li>- Outstanding</li> <li>- Very Good</li> <li>- Good</li> <li>- Needs Improvement</li> <li>- Fails to meet minimum standards</li> </ul>	<p>What would you do? Why?</p> <ul style="list-style-type: none"> <li>• Well reasoned</li> <li>• Reach a conclusion</li> </ul>

Your Name: \_\_\_\_\_

## APPENDIX A: ZOOM INFO

For potential use in connection with office hours

Topic: SP22-ACCT-70751-SS-01

Time: This is a recurring meeting Meet anytime

Join Zoom Meeting

<https://notredame.zoom.us/j/99922581541?pwd=c29IcEs2am1CS3lvZ00vWG5YQj9JQT09>

Meeting ID: 999 2258 1541

Passcode: 8391774315

One tap mobile

+16465588656,,99922581541#,,,,\*8391774315# US (New York)

+13017158592,,99922581541#,,,,\*8391774315# US (Washington DC)

Dial by your location

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 999 2258 1541

Passcode: 8391774315

Find your local number: <https://notredame.zoom.us/u/abZCqIADbL>

Join by SIP

99922581541@zoomcrc.com

Join by H.323

162.255.37.11 (US West)

162.255.36.11 (US East)

115.114.131.7 (India Mumbai)

115.114.115.7 (India Hyderabad)

213.19.144.110 (Amsterdam Netherlands)

213.244.140.110 (Germany)

103.122.166.55 (Australia Sydney)

103.122.167.55 (Australia Melbourne)

64.211.144.160 (Brazil)

69.174.57.160 (Canada Toronto)

65.39.152.160 (Canada Vancouver)

207.226.132.110 (Japan Tokyo)

149.137.24.110 (Japan Osaka)

Meeting ID: 999 2258 1541

Passcode: 8391774315