

**Board Approved Ethics Courses  
Meeting Education Requirements for the  
Uniform CPA Examination**

**June 10, 2022**

The following ethics courses were evaluated and approved to meet the criteria as defined by Board Rule 511.58 shown below:

*(d) In addition to the 24 hours required in subsection (c) of this section, the board requires that 3 passing semester hours be earned as a result of taking a standalone course in accounting or business ethics. The course must be taken at a recognized educational institution and should provide students with a framework of ethical reasoning, professional values, and attitudes for exercising professional skepticism and other behavior in the best interest of the public and profession. The ethics course shall:*

- (1) include the ethics rules of the AICPA, the SEC, and the board;*
- (2) provide a foundation for ethical reasoning, including the core values of integrity, objectivity, and independence; and*
- (3) be taught by an instructor who has not been disciplined by the board for a violation of the board's rules of professional conduct, unless that violation has been waived by the board.*

**NOTE: Only courses that contain the ethics rules of the AICPA, the SEC and the Texas State Board of Public Accountancy along with the curriculum shown above may be considered to meet the ethics course requirements. Ethics courses that include the rules of other boards of accountancy shall not replace the requirement for coverage of the Texas State Board of Public Accountancy Rules of Professional Conduct. (Chapter 501).**

**NOTE: The modality for teaching the ethic course is determined by the educational institution.**

If a significant change is made to the course that directly relates to the Board’s definition of an acceptable ethics course, the Board should be notified. Reportable changes include the instructor, syllabus, course content, the course number, or course title; or, if the university adds instructors or chooses not to offer the course.

Courses that are not shown on the listing below may be considered after information documenting the requirements is provided and approved. The ” Educators” tab of the Board’s website offers additional information that is required for a course to be considered. [TSBPA - Ethic Course Requirements \(texas.gov\)](http://www.tsbpa.org/ethic-course-requirements)

| <b>UNIVERSITY</b>                   | <b>COURSE TITLE</b>   | <b>INSTRUCTOR</b>  |
|-------------------------------------|---|--|
| <b>Abilene Christian University</b> | MACC 622/640.01 – Ethics and the Accounting Profession              | Scott Stoval, PhD  |
| <b>Amberton University</b>          | ACC 4036 Ethics for Accountants                                     | Sharon Price, CPA, DBA   |
| <b>Angelo State University</b>      | ACCT 6332 – Ethics in Accounting                                    | Chuck Pier PhD<br>Renee Foshee, CPA<br>Rusty Calk, CPA<br>Jenny Davis, CPA |
| <b>Arizona State University</b>     | ACC 591 – Corporate Governance, Ethics and Sustainability Reporting | Steven Orpurt, PhD   |
| <b>Auburn University</b>            | ACCT 5810/6810 – Corporate Governance & Accounting Ethics           | Greg Jenkins   |
| <b>Austin Community College</b>     | ACNT 1335/1370 – Accounting Ethics                                  | Larry Stephens, CPA<br>Reed Peoples, PhD                                   |
| <b>Baylor University</b>            | ACC 4350 & 5335 – Business & Professional Ethics for Accountants    | Marty Stuebs, PhD  |

| <b>UNIVERSITY</b>                                     | <b>COURSE TITLE</b>   | <b>INSTRUCTOR</b>  |
|---|---|--|
| <b>Brigham Young University</b>                       | MSB 571 – Ethics for Accounting   | Jeff Thompson, PhD<br>Carol Ellertson, PhD<br>Brad Agle, PhD<br>Aaron Miller, PhD<br>Lori Wadsworth, PhD<br>Jim Harmon |
| <b>Calvin College</b>                                 | ACCT 562 – Accounting Ethics  | Jason Stansbury, PhD   |
| <b>Catholic University of America</b>                 | ACCT 542-01 – Accounting Ethics   | Michael Pakaluk  |
| <b>City University of New York – Brooklyn College</b> | ACCT 7190X – Ethics for Accountants                                       | Michael Grayson, DBA, CPA  |
| <b>Clemson University</b>                             | ACCT 8540 – Ethical, Professional & Societal Responsibilities             | Robin Radtke, PhD<br>James Barnes, CPA   |
| <b>College of the Holy Cross</b>                      | ACCT 360 - Ethics, Accounting & Organizations                             | Karen Teitel, PhD<br>Allison Richardson  |
| <b>Creighton University</b>                           | MAC 756 Research & Analysis of Ethical Issues in Accounting               | Tom Purcell, PhD<br>Abe Carr, PhD  |
| <b>Dallas Baptist University</b>                      | MANA 4342/6320 – Business Ethics – mini-terms available                   | Ross O'Brien<br>Stephen Crane, JD<br>Jeffrey P Johnson, PhD, CPA<br>Kimberly Bates, CPA<br>Justin Gandy, PhD           |
| <b>DeVry University</b>                               | ACCT 439/530 – Professional Ethics for Accountants                        | Julia Woodward, CPA<br>Shane R. Ball<br>Michael D. Woodard<br>Robert Scott Howard, CPA                                 |
| <b>East Texas Baptist University</b>                  | ACCT 5304 – Accounting Ethics<br>BUAD 3367 – Business & Accounting Ethics | Barry Evans, PhD<br>Sarah Palmer   |
| <b>Evangel University</b>                             | MGMTACCT 435 – Business Ethics  | Sandra Ohern   |
| <b>Florida State University</b>                       | ACG 5695 – Challenges in Professional Accounting                          | Rhoda Icerman, CPA, PhD  |
| <b>Ft. Hays State University</b>                      | ACCT 409 Ethics for Accountants   | Charles Gnizak, PhD  |
| <b>Grambling State University</b>                     | ACCT 408 – Contemporary Issues – Accounting Ethics                        | Terence P. Bradford Sr.  |
| <b>Grand Valley State University</b>                  | ACC 607-01 Ethics for Accountants   | Steve Goldberg, PhD  |
| <b>Hardin Simmons University</b>                      | BSAD 3305 – Business Ethics   | Michael L. Monhollon, JD<br>John N. Davis, PhD<br>Thomas Wier, PhD, CPA  |
| <b>Harding University</b>                             | Bus 435 – Christian Business Ethics                                       | Jim Shelton, PhD   |
| <b>Houston Baptist University</b>                     | BUSA 3320 – Business Ethics<br>PHIL 3320 – Business Ethics                | Jeremy Neill, PhD  |
| <b>Houston Community College</b>                      | ACNT 1335 – Accounting Ethics   | Marina Grau, EdD, CPA<br>Glenn McQueary, II, CPA<br>William C. Nantz, CPA, JD<br>Donald Bond, CPA<br>Hong Phan, CPA    |
| <b>Howard Payne University</b>                        | BUS 3351 – Business Ethics  | Lois Patton, PhD   |
| <b>Kansas State University</b>                        | MANGT 897 – Professional Ethics   | Diane Swanson, PhD   |
| <b>Keller Graduate School of Management</b>           | AC 530 – Accounting Ethics & Related Regulatory Issues                    | Michael Woodard<br>Shane Ball<br>Julia Woodward, CPA<br>Robert Scott Howard, CPA                                       |
| <b>Lamar University</b>                               | BULW 5340 – Business Ethics   | Marleen Swerdlow, JD<br>Kip Glasscock, JD<br>Tim McCoy, PhD, CPA<br>Ann Watkins, PhD                                   |
| <b>LeTourneau University</b>                          | ACCT 4423 – Accounting Ethics   | Beverly Rowe, PhD, CPA   |
| <b>Lone Star College</b>                              | ACNT 1340 – Accounting Ethics   | Mark Whitten, PhD<br>Jacqueline T Pierson, CPA<br>James McGloin, CPA   |

| <b>UNIVERSITY</b>                           | <b>COURSE TITLE</b>  | <b>INSTRUCTOR</b>   |
|---|--|---|
|   |  | Jennifer Heller, CPA<br>Okera Bishop, CPA   |
| <b>Louisiana State University</b>           | ACCT 7401 – Ethics for Professional Accountants                                      | Jacquelyn Sue Moffitt, PhD<br>Thomas Phillips, PhD<br>Laura DeLaune, PhD                                  |
| <b>Louisiana Tech University</b>            | ACC 542 – Ethics in Professional Development   | Andrea Drake, PhD.<br>William Stammerjohan,<br>PhD  |
| <b>Lubbock Christian University</b>         | ACC 3320 – Business Ethics   | Josh Saurwein   |
| <b>Maryville University</b>                 | ACCT 555 – Ethics & Professional Responsibilities for Accountants                    | Karen Tabek, PhD  |
| <b>McMurry University</b>                   | BUSI 4385 – Business Ethics<br>ACCT 5399 – Ethical & Legal Environment of Accounting | George Starbuck, CPA<br>Kimberly Tribou, PhD  |
| <b>Metropolitan State College of Denver</b> | ACC 4440 – Accounting Ethics & Professionalism                                       | Rick L. Crosser, PhD  |
| <b>Midwestern State University</b>          | BUAD 3323 – Business Ethics  | Kris Tilker, PhD<br>Barry Macha, JD<br>Susan Anders, PhD, CPA   |
| <b>Mountain View College</b>                | ACNT 1335 – Accounting Ethics  | Craig Black, CPA, CPA   |
| <b>Murray State University</b>              | BPA 442 – Business Ethics & Environments   | Leigh Johnson, PhD  |
| <b>New Mexico State University</b>          | ACCT 459/559 – Ethics in Accounting  | Robert Ewing, PhD   |
| <b>Northwood University</b>                 | ACC 4080 – Accounting Ethics   | Jane Konditi, PhD<br>Carla Allen, CPA<br>Kouri Hastings, CPA<br>Lisa Prue                                 |
| <b>Oklahoma State University</b>            | ACCT 4553/5840 – Ethical Issues in Accounting  | Rachel Cox<br>Elizabeth Tori  |
| <b>Our Lady of the Lake University</b>      | ACCT 4320/8325 – Professional Ethics   | Kathryn Winney, CPA<br>Michelle Avila, CPA<br>Ankur Chopra, CPA   |
| <b>Park University</b>                      | ACC 435 – Ethics for Accountants   | Jolene Lampton, PhD, CPA  |
| <b>Prairie View A&amp;M University</b>      | ACCT 3243 – Ethics for Accountants   | Limin (Priscilla) Zhu   |
| <b>Rice University</b>                      | MACC 501 – Accounting Ethics and Professionalism                                     | Lee Ann Butler, JD<br>Kelly Drakey, CPA<br>Jon Miles, PhD<br>Duane Windsor, PhD<br>V. Richard Viebig, CPA |
| <b>Rhodes College</b>                       | BUS 680 – Business Ethics  | Joe Duncan, JD  |
| <b>St. Edward's University</b>              | ACCT 3320 – Accounting Ethics  | Fred Tedesco, CPA   |
|   | ACCT 6312 – Accounting Ethics  | Katherine Lopez, PhD,<br>CPA  |
| <b>St. Louis University</b>                 | ACCT 614-01 – Seminar in Accounting and Society                                      | John P. Keithley, PhD   |
| <b>St. Mary's University</b>                | BA 4333/5333 – Business and Professional Ethics                                      | Suzanne Oliva, JD, CPA<br>Kent Royalty, LLM   |
| <b>Sam Houston State University</b>         | ACCT 5379 – Professional Ethics and Responsibilities                                 | Taylor Klett, JD, CPA   |
| <b>Schreiner University</b>                 | ACCT 4306.0 – Ethics and Professional Responsibilities for Accountants               | Serge Ryno, PhD, CPA  |
| <b>Southeastern Louisiana University</b>    | ACCT 695 – Ethical Decision Making in Accounting                                     | Robert Braun, PhD   |
|   | ACCT 395/395H – Business Ethics  | Robert Braun  |
| <b>Southern Methodist University</b>        | ACCT 3391 – Ethics for Accountants   | Catherine D. Weber, JD  |
|   | BL 6325 – Ethics & Related Legal Issues for Accountants                              | Catherine D. Weber, JD  |
| <b>Southwestern Adventist University</b>    | BUAD 541 – Legal & Ethical Values in Management                                      |   |
| <b>Southwestern College – Kansas</b>        | ACCT 355 – Ethics for Professional Accounting  | Patrick Lee, CPA  |
| <b>Southwestern University</b>              | BUS 30-514 – Business Ethics & Social Responsibility                                 | Mary Grace Neville, EdD<br>Franz Schubert   |

| <b>UNIVERSITY</b>                                 | <b>COURSE TITLE</b>  | <b>INSTRUCTOR</b>   |
|---|--|---|
| <b>Stephen F. Austin State University</b>         | ACC 5365 – Accounting Ethics   | Marie Kelly, CPA  |
| <b>Sul Ross University</b>                        | ACC 4336 – Business & Professional Ethics  | Robert C. Matthews, CPA   |
| <b>Tarleton State University</b>                  | ACC 4323 – Ethics for Accountants<br>ACC 5323 – Ethics for Accountants   | Karen Varnell, PhD, CPA<br>Charles Thomas, CPA<br>Dan Puhl, CPA   |
| <b>Texas A&amp;M International University</b>     | ACC 3344 – Ethics for Accountants  | Oscar Cisneros  |
|   | ACC 5344 – Seminar in Ethics for Accountants   | Jui-Chin Chang  |
| <b>Texas A&amp;M University – Central Texas</b>   | ACC 4323/5340 – Ethics for Accountants   | Robert Tennant, PhD   |
| <b>Texas A&amp;M University – College Station</b> | ACC 450 and ACC 650 – Accounting Ethics  | Michael Shaub, PhD, CPA<br>Casey Kyllonen, CPA<br>Michael Head, CPA<br>Karen Farmer                       |
| <b>Texas A&amp;M University – Commerce</b>        | ACC 430/530 – Business Ethics for Accountants  | Caroline Hartmann, CPA  |
| <b>Texas A&amp;M University – Corpus Christi</b>  | ACCT4345/5345 – Ethics for Accountants and Business Executives   | Anita Reed, PhD, CPA<br>L. Murphy Smith, CPA<br>Hsiao-Tang (Tom) Hsu<br>Jean Phelps, CPA, JD              |
| <b>Texas A&amp;M University – Kingsville</b>      | ACC 4305 – Accounting Ethics   | Kendra Huff, CPA, PhD<br>Genevieve Scalan, PhD<br>Karen Cicala, JD  |
| <b>Texas A&amp;M University – San Antonio</b>     | AC 5308 – Accounting Ethics  | Dennis Elam, PhD  |
| <b>Texas A&amp;M University – Texarkana</b>       | GBUS 450 – Ethics in Business  | Salena Jefferies, CPA<br>Terry Bechtel, PhD<br>Fred Norton  |
| <b>Texas Christian University</b>                 | ACCT 70450 – Moral Reasoning & ACCT 70460 – Ethics for Accounting Professionals<br><b>Both Courses Must be Taken</b> | Marc Neri, PhD<br>William Wempe, PhD  |
| <b>Texas Lutheran University</b>                  | ACCT 571 – Accounting Ethics   | Sally Cook, JD, CPA   |
| <b>Texas Southern University</b>                  | ACC 430/630 – Ethics for Accountants   | Richard Pitre, PhD, CPA   |
| <b>Texas State University – San Marcos</b>        | ACC 5389 – Corporate Governance and Ethics   | Kasey Martin, CPA<br>Ann Watkins, PhD<br>Kristy McDermott, CPA<br>Michael Stern<br>Carolyn Conn, CPA, PhD |
| <b>Texas Tech University</b>                      | ACCT 5332 – Business Ethics  | Robin Romanus, PhD<br>Robert Ricketts, CPA<br>Jason Rinaldo, PhD  |
| <b>Texas Wesleyan University</b>                  | ACC 4336/5336 – Ethics & Professionalism in Accounting   | Kimberly Webb, PhD, CPA<br>Bonnie Albritton, PhD, CPA<br>Matthew Herring, CPA                             |
| <b>Texas Women’s University</b>                   | BUS 3263/5903/5563 – Accounting Ethics   | Pamela Smith Baker, PhD, CPA  |
| <b>Trinity University</b>                         | BUSN 5349 – Seminar in Law, Ethics, & Professional Responsibilities  | Linda B. Specht, JD, CPA<br>Blaise Bender, CPA  |
| <b>Tulane University</b>                          | ACCN 7100 – Ethics in Accounting & Finance   | Kimberly Min, JD<br>Laura White, JD   |
| <b>University of Arizona</b>                      | ACCT 515 – Ethics for Professional Accountants   | Ann McGrath   |
| <b>University of Arkansas</b>                     | ACCT 4123H/5123 – Corporate Governance & Professionalism   | Gary Peters, PhD  |
| <b>University of California – Irvine</b>          | MPAC 239 – Ethics in Accounting and Business   | Radhika Lunawat, PhD  |
| <b>University of California – San Diego</b>       | MGTP 416 – Ethics in Accounting & Business   | Wade Lindenberger, PhD  |

| <b>UNIVERSITY</b>                   | <b>COURSE TITLE</b>  | <b>INSTRUCTOR</b>   |
|-------------------------------------|--|---|
| University of Central Oklahoma      | ACC 4113/4910 – Ethics and Professional Responsibility                           | Robert Terrell, PhD<br>Charles Gray<br>Paul Holt, PhD   |
| University of Dallas                | ACCT 6390 – Business Ethics for Accountants                                      | Robert Walsh, PhD<br>Susan Rhame, PhD<br>Joseph Oliveti, CPA<br>Enoch Asare, DBA, CPA<br>Jennifer Bannister, PhD<br>Rodney Jarrell, CPA   |
| University of Georgia               | ACCT 7660 – Special Topics in Accounting: Professional Ethics                    | Carl Duyck, JD<br>Timothy Keadle, CPA   |
| University of Houston – Clear Lake  | ACCT 4346 – Business Ethics for Accountants                                      | Susan Sorenson, CPA, PhD<br>Amanda Bates, CPA   |
| University of Houston – Downtown    | ACC 4306 – Ethical Accounting Practices  | Don Holmes, CPA   |
|                                     | BA 3308 – Business Ethics  | Carolyn Ashe, EdD<br>Craig Hemphill, JD<br>Marvin Williams, JD, CPA<br>Kurt Stanberry, JD<br>Lee Tatum Usnick, JD<br>Carol Anhalt, JD<br>Steven Wales, JD<br>Terry Bruner, JD<br>Paul Fulbright, JD<br>David Maldonado, JD<br>Jane Fly, JD<br>Dietrich Von Biedenfeld, JD |
|                                     | ACC 6320 – Ethics and Legal Issues in Accounting                                 | Don Holmes, CPA   |
| University of Houston – Main Campus | GENB 5304/7304/4397 – Business Ethics for Accountants                            | Mike Spartalis, CPA<br>Michael Newman, CPA, PhD<br>Bill Newman, CPA   |
| University of Houston – Victoria    | ACC 6374 – Seminar in Accounting Ethics  | Yingxu Kuang, DBA   |
| University of Mary Hardin-Baylor    | BACC 4350/6350 – Ethics for Accountants  | Tiffany De Luze, DBA<br>Jerome Lockett, DBA   |
| University of Mississippi           | ACC 690 – Professional Policy & Research   | Jim Crockett, PhD   |
| University of Missouri              | ACCT 8401 – Topics in Accounting – Ethics  | Elise Bartley   |
| University of Nebraska – Lincoln    | ACCT 407 – Ethics and Accountants  | Kathryn Maresh  |
|                                     | ACCT 807 – Professional Responsibilities   | Kathryn Maresh  |
| University of New Mexico            | MGT 550 – Professional Accounting  | Ann Brooks, PhD   |
| University of North Carolina        | MAC 884 & 884A – Ethics and Professionalism<br><b>Both Courses Must be Taken</b> | Tamara Barringer  |
| University of North Texas – Dallas  | ACCT 3380 – Ethics for Accountants   | Pat Wynn, CPA<br>Pam Thompson, CPA  |
| University of North Texas - Denton  | ACCT 5200 – Business Ethics  | Allison McLeod, PhD, CPA<br>Mary Curtis, PhD<br>Don Finn, PhD<br>Roy Rumbough   |
| University of Notre Dame            | ACCT70751/70752 – Ethics in Accounting<br>ACCT 40750 – Accounting Ethics         | Brian Levey, JD   |
| University of Oklahoma – Norman     | ACC 5403 – Ethics & Financial Reporting  | Beth Stetson, PhD   |
| University of Portland              | BUS 421 – Accounting Ethics  | James Jurinski, JD/CPA  |
| University St. Thomas               | ACC 6399 – Professional Ethics & Social Responsibility                           | Michele Simms, PhD<br>John Leavins, PhD<br>John Simms, PhD<br>David Schein, PhD   |
| University of San Diego             | ACC 320 – Ethics for Accountants   | Dana Basney   |

| <b>UNIVERSITY</b>                                      | <b>COURSE TITLE</b>  | <b>INSTRUCTOR</b>   |
|--|--|---|
|  | MACC 501 – Communication and Ethics for Financial Professionals  | Jillian Phillips, PhD   |
| <b>University of Southern California – Los Angeles</b> | ACCT 530 – Ethics for Professional Accountants   | Greg Kling  |
| <b>University of Tampa</b>                             | ACC 635 – Business Ethics & Corporate Governance   | Teresa Pergola, PhD   |
| <b>University of Texas – Arlington</b>                 | ACCT 4380/5380 – Ethics for Accountants  | Richard S. Mark, PhD, CPA   |
| <b>University of Texas – Austin</b>                    | LEB 380.17 – Legal & Ethical Environment of Accounting   | Robert A. Prentice, PhD<br>Frank Cross, PhD<br>Gabrielle Ayeni, JD<br>Jeff Dickerson, JD  |
|  | BGS 381N – Social & Ethical Responsibilities of Accounting   | Dean Bredeson, PhD  |
| <b>University of Texas – Dallas</b>                    | ACCT 6335 – Ethics for Professional Accountants  | Tiffany Bortz, CPA  |
| <b>University of Texas – El Paso</b>                   | ACC 3329/5329 – Ethics in Accounting   | Terry Glandon, PhD, CPA<br>Marjorie Marinovic, CPA<br>Julie Dahlberg, CPA<br>Pauline Motts, CPA<br>Grace Mubako, PhD<br>Patrice Hills<br>Sarah Robertson, CPA |
| <b>University of Texas – Permian Basin</b>             | ACC 6313 – Professional Ethics   | Roy Wayne Counts, PhD, CPA<br>Carol Sullivan, PhD, CPA  |
|  | MGMT 3370 – Business Ethics  | Michele Harman, EdD   |
| <b>University of Texas – Rio Grande Valley</b>         | ACCT 6380 – Professional Ethics  | John Darcy, PhD   |
| <b>University of Texas – San Antonio</b>               | ACC 5163 – Ethics and Accountant's Professional Responsibility   | Marshall Pittman, PhD<br>Linda Vaello, CPA<br>Stacy Conrad, CPA<br>Patrick Lee  |
| <b>University of Texas – Tyler</b>                     | BLAW 4340/5340 – Business Ethics   | Tammy W. Cowart, JD<br>Kathy Kapka, CPA   |
| <b>University of the Incarnate Word</b>                | ACCT 4318/6318 – Ethics for Accounting & Business  | JT Norris, CPA<br>April Poe, CPA<br>Trish Driskell, CPA<br>Robert Gomez   |
| <b>University of the Pacific</b>                       | BUSI 217 – Ethics for Professional Accountants   | Thomas Brierton, JD   |
| <b>University of Tulsa</b>                             | ACC 4083/6083 – Professional Issues in Accounting  | Tracy Manly, PhD<br>J. Michael McCrary, CCPA  |
| <b>University of Virginia</b>                          | GCOM 738 – Ethics in Business, Accounting & Auditing   | Roger D. Martin, PhD, CPA   |
| <b>Wake Forest University</b>                          | ACC 390 – Ethical and Professional Responsibilities of Accountants<br>ACC 393 – Professional and Ethical Responsibilities of Accountants – Case Practicum<br><b>Both courses must be taken</b> | Jack Wilkerson, PhD   |
|  | ACC 690 – Ethical and Professional Responsibilities of Accountants<br>ACC 693 – Professional and Ethical Responsibilities of Accountants – Case Practicum<br><b>Both courses must be taken</b> | Jack Wilkerson, PhD   |
| <b>Wayland Baptist University</b>                      | ACCT 4334/5304 – Business Ethics for Accountants   | George Valentine, CPA   |
| <b>West Texas A&amp;M University</b>                   | ACCT 6321 – Ethical Solutions in Professional Accounting   | William Biggs, JD<br>David Clark, CPA   |
| <b>Wiley College</b>                                   | BUSI 4355 – Business Ethics  | Alison Mukweyi, PhD   |