Ethical and Professional Standards

Professor: Oriol Amat
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Office hours: by appointment

Course Description
This short course shall discuss ethics, the role of a code of ethics in defining a profession, and the importance of ethics in the finance profession. The course also covers the practical application of an ethic code and standards of professional conduct. The course prescribes methodology and standards that are consistent with clear and honest presentations of results.

Objectives
The objective of the course is to introduce the student in the ethical dimension of the finance profession. In particular, by the end of the course the student is expected to be able to:

- Identify challenges to ethical behavior.
- Describe the role of a code of ethics in defining a profession.
- Understand the need for high ethical standards in the finance profession.
- Describe and apply a framework for ethical decision making.
- Identify the main tools to detect financial fraud.

Methodology
There will be 3 sessions of three hours each, each of which will consist of two 1.5 hour sessions with a 15 minute break. The course will combine lectures with case discussions, and presentation of reports about cases made by groups of students. During the discussion of some cases, the students will be divided in groups using the role playing approach.

Evaluation criteria
Grading will be done through:
- Class participation (20%).
**-Report of Cases (80%):** Some cases will be presented in class by a group of students and (when asked) in written format by all students.

Students are required to attend 80% of classes. Failing to do so without justified reason will imply a Zero grade in the participation/attendance evaluation item and may lead to suspension from the program.

### Calendar and Contents (tentative)

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<td>The ethical dimension of the finance profession</td>
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<td>Relationship between ethics and fraud</td>
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<td>Code of ethics and standards of professional conduct</td>
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<td>3</td>
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### Reading Materials / Bibliography/ Resources

**Textbooks**

*Slides provided by the professor.*

**Bio of Professor**

Professor of Financial Economics and Accounting, Universitat Pompeu Fabra

**Studies**

Degree in Business Administration and MBA by ESADE (1979)
Degree in Economic Sciences, UAB (1985)
Doctor in Business Administration, UAB (1991)
International Teachers Programme Stockholm School of Economics (1982)

**Other present Professional activities**

President Catalan Accounting Association (ACCID)
Board member of different organizations.

**Past Professional activities**

Member of the Catalan parliament
Board member of CNMV (Spanish Stock Exchange Supervisor)
President of the Spanish Register of Accounting Experts
Director of the Department of Economy and Business (UPF)
Vicerector of Economy and Information Systems of UPF