



# ACCG8048

## Business and Professional Ethics

Session 1, In person-scheduled-weekday, North Ryde 2024

*Department of Accounting and Corporate Governance*

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## General Information

Unit convenor and teaching staff

Unit Coordinator

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Unit Moderator

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Credit points

10

Prerequisites

(10cp from ACCG or ACST or AFIN or BUSA or ECON or MGMT or MKTG units at 6000 level or above) or (20cp at 8000 level)

Corequisites

Co-badged status

Unit description

This unit aims to provide students with an understanding of the main ethical issues raised by business and corporate activities, including understanding businesses' role in ensuring sustainable environments and societies. Core ethical issues include businesses' obligations to external stakeholders and individuals employed within corporations. Sustainability incorporates how businesses impact shared natural systems and respond to societal issues like inequality, poverty, and access to education. The unit has a strong research focus and students will apply the theoretical knowledge gained in the course to real-world situations. After completing the unit, students will recognise and confidently engage with the complex issues in ethics and sustainability that will inevitably arise during their careers.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

On successful completion of this unit, you will be able to:

**ULO1:** Investigate major issues in contemporary business ethics and sustainability and

articulate a clear and informed position on these issues.

**ULO2:** Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.

**ULO3:** Analyse and critically evaluate ethics and sustainability theories and arguments.

**ULO4:** Relate relevant theories in business ethics and sustainability to decision-making in real-world cases.

## General Assessment Information

### Late Assessment Submission Penalty (for written assessments).

Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests/exams, performance assessments/presentations, and/or scheduled practical assessments/labs, students need to apply for [Special Consideration](#).

### Requirements to satisfactorily complete the unit

Satisfactory completion of ACCG8048 is an overall passing grade. There is no requirement to achieve a passing grade in each individual assessment component. However, since each assessment component contributes to the overall learning outcomes of the unit, students are expected to complete each assessment task in order to maximise their educational experience.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Participation</a>	10%	No	Ongoing
<a href="#">Tutorial assignment</a>	20%	No	Week 6
<a href="#">Theory Essay</a>	30%	No	Week 9
<a href="#">Final exam</a>	40%	No	Exam period

### Participation

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 26 hours

Due: **Ongoing**

Weighting: **10%**

Active participation is expected of students as discussion is an essential part of developing ethical sensitivity and skill. Seminars should be used by students to test their understanding of the unit in an environment where immediate feedback is available from the convenor and students should be well prepared for seminars. Students should be engaged with the issues relevant to the seminar and be involved in seminar activities, particularly, responding to, and asking, questions – being active is an important aspect of both study and professional practice and seminars will be of more benefit to all students if each individual is willing to participate. Marks will be released within 1 week of the last tutorial.

On successful completion you will be able to:

- Investigate major issues in contemporary business ethics and sustainability and articulate a clear and informed position on these issues.
- Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.
- Analyse and critically evaluate ethics and sustainability theories and arguments.

## Tutorial assignment

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Week 6**

Weighting: **20%**

The tutorial assignment requires students to write short responses to questions based on the weekly lectures and readings. The task will also require students to engage with contemporary ethics cases and events in the workplace. The task will be short answer questions with a maximum of 1200 words. Questions will be available on iLearn at least two weeks prior to the due date.

On successful completion you will be able to:

- Investigate major issues in contemporary business ethics and sustainability and articulate a clear and informed position on these issues.
- Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.
- Analyse and critically evaluate ethics and sustainability theories and arguments.

## Theory Essay

Assessment Type <sup>1</sup>: Essay

Indicative Time on Task <sup>2</sup>: 25 hours

Due: **Week 9**

Weighting: **30%**

This assignment requires that students write an essay that demonstrates understanding of the core ethics theories and frameworks covered in the course, and a capacity to see how these theories and frameworks would apply to contemporary business ethics issues. The task should be essay format, and is a maximum of 1500 words (excluding references). Questions and a marking rubric will be available on iLearn.

On successful completion you will be able to:

- Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.
- Analyse and critically evaluate ethics and sustainability theories and arguments.
- Relate relevant theories in business ethics and sustainability to decision-making in real-world cases.

## Final exam

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 35 hours

Due: **Exam period**

Weighting: **40%**

The final examination will be of two hours duration (plus ten minutes reading time). Calculators and dictionaries will not be permitted.

All topics will be examinable. A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

On successful completion you will be able to:

- Investigate major issues in contemporary business ethics and sustainability and

articulate a clear and informed position on these issues.

- Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.
- Analyse and critically evaluate ethics and sustainability theories and arguments.
- Relate relevant theories in business ethics and sustainability to decision-making in real-world cases.

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<sup>1</sup> If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Writing Centre](#) for academic skills support.

<sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

## Delivery and Resources

**Classes.** Seminars start in week 1. For seminar 2 onwards, students are required to read the set readings before they attend the seminar. For class times, refer to the Macquarie University timetable, available at <http://www.timetables.mq.edu.au/>.

**Note:** In order to pass the participation section of the course, students must attend at least 80% of their scheduled seminars. Higher marks for participation are awarded for active participation, which includes asking and answering questions and participating in in-class activities.

### Required and Recommended Texts and/or Materials

The prescribed text for this unit is: Joseph DesJardins An Introduction to Business Ethics (7th Edition), (McGraw-Hill, New York, 2023). The material in this text is fundamental to the concepts covered in the unit and should be read carefully. A reading list will be provided on Leganto (accessed via iLearn), with additional readings for each week.

**Technology used and required** The unit web page can be accessed from [ilearn.mq.edu.au](http://ilearn.mq.edu.au). Please note that student activity on the unit web page is logged, and may be utilized by the unit convenor and other university staff in resolving student disputes regarding such issues as assignment submission. Instructions for obtaining help with accessing the unit web page can also be found at the above URL.

## Unit Schedule

Topic	Seminar topic	Ethics/sustainability issue	Theory
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1	Business ethics: Science or art?	Introduction	Introduction
2	When in Rome, do what exactly?	Labour outsourcing	Ethical relativism
3	How simple is safety?	Workplace health and safety	Utilitarian ethics
4	Ethics in digital environments	Privacy and surveillance	Kantian ethics
5	Customers – Right, or ripped off?	Customers	Virtue ethics
6	Does business serve shareholders or stakeholders?	Corporate social responsibility	Stakeholder theory
7	Diversity and discrimination at work	Discrimination and harassment	Discrimination Law
8	Acting ethically in organisations	Organisational ethics	Situationism
	<b>Recess</b>		
9	Whose planet, which sustainability?	Introducing sustainability ethics	Environmental ethics
10	Green companies or greenwash?	Sustainability reporting	Critical theory
11	What's mine is mine? Fairness in sustainable societies	Income inequality	Theories of justice
12	Business and a better world	Climate change	Transition theories
13	Exam revision	Revision	Revision

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about

throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

## Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](http://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

## The Writing Centre

[The Writing Centre](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Workshops](#)
- [Chat with a WriteWISE peer writing leader](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:



- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

## Student Enquiries

Got a question? Ask us via [AskMQ](#), or contact [Service Connect](#).

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/).

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

## Changes from Previous Offering

The unit learning outcomes and content have been changed to focus more strongly on business ethics in sustainability contexts in addition to broader business and professional ethics issues. The final assessment task has also been changed from an essay worth 40% to a final exam with the same weighting

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Unit information based on version 2024.05 of the [Handbook](#)