



ACCG848

Business and Professional Ethics

S2 Day 2017

Dept of Accounting & Corporate Governance

Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	9
<u>Unit Schedule</u>	10
<u>Policies and Procedures</u>	11
<u>Graduate Capabilities</u>	13
<u>Changes from Previous Offering</u>	15
<u>Research and practice</u>	15

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General Information

Unit convenor and teaching staff

Unit Convenor

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Refer iLearn

Seminar Leader

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Credit points

4

Prerequisites

ACCG611 or (admission to MAdvProfAcc or MBkgFin)

Corequisites

Co-badged status

Unit description

The principal aim of this unit is to provide students with an understanding of the main ethical issues raised by the activities of the business and corporate sphere, both in relation to the society and environment within which they operate, and in relation to individuals employed within corporations. The unit has a strong research focus and students will apply the theoretical knowledge gained in the course to real-world situations. This will equip them to engage with the complex ethical issues that will inevitably arise during the course of 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:

Critical engagement with the major issues in contemporary business and professional ethics.

Critical engagement with the major ethical theories that have informed the development of the business ethics literature.

An ability to analyse and critically evaluate moral theories and arguments.

An ability to relate ethical theories to relevant business case studies and current events.

The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>1. Assessed Coursework</u>	24%	No	Ongoing - see Unit Schedule
<u>2. Class participation</u>	10%	No	Ongoing
<u>3. Presentation</u>	16%	No	Slides 11pm 2/10/17; ongoing
<u>4. Final Essay</u>	50%	No	Final 11pm 5/11/17; see below

1. Assessed Coursework

Due: **Ongoing - see Unit Schedule**

Weighting: **24%**

Submission

Assignments must be submitted on iLearn by 11pm on the day prior to the seminar. Students should also bring a copy of their assignments to class. Four (4) assignments worth 6 marks each will be marked at random. One assignment will be marked in the first three weeks of the session to provide students with early feedback on their performance. Assignments should be a maximum of three (3) A4 pages (excluding references).

Estimated student workload

Students are expected to spend 3-6 hours per week reviewing prescribed readings and preparing their weekly assignment.

Marking criteria

The assessment criteria for seminar assignments is as follows:

0/6 – Assignment is incomplete. One or more questions have not been attempted.

1/6 – Assignment is incomplete. All questions have been attempted, but some sub-parts of questions have not been addressed.

2/6 – All questions have been attempted but some answers are incorrect and / or superficial.

3/6 – All questions have been attempted and are substantially correct.

4/6 – All questions have been attempted and are substantially correct. The student has included their own opinions and/or analysis where appropriate.

5/6 - All questions have been attempted and are substantially correct. The student has included their own opinions and/or analysis where appropriate. The student has related appropriate questions to other materials either in the unit or in the wider context. For example the student has related the question to a previous reading referred to a current event / media article.

6/6 - In addition to fulfilling the criteria for scoring 5/6, the student has provided an original insight in their assignment and/or identified a resource that will be helpful to other students.

The three page assignment limit (excluding references) means that only the first three pages of assignments will be marked.

One mark will be deducted for non-compliance with the Preparation Instructions requirements stated below.

Note that students submitting the same or similar seminar assignments to others in the unit risk disciplinary action. Students must also ensure that they do not inadvertently plagiarise material from textbooks or other readings. Copying material verbatim from the textbook or readings is also a form of plagiarism.

Deliverables

Written assignment.

Preparation instructions

Assignment questions will be posted on the unit webpage.

On the front page of each weekly assignment that you submit include the following:

- your student name
- your student number
- the following statement: “This assignment is my own work”

Extension

No extensions will be granted. Students who have not completed the task by the due date will be awarded a mark of 0 for the task, except for cases in which an Application for Disruption of Studies is made and approved (in accordance with the policies and procedures).

Penalties

Late work will not be accepted.

On successful completion you will be able to:

- Critical engagement with the major issues in contemporary business and professional

ethics.

- Critical engagement with the major ethical theories that have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.

2. Class participation

Due: **Ongoing**

Weighting: **10%**

Submission

Active perception is expected of ACCG 848 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.

Estimated student workload

Students are expected to spend approximately 2 hours re-reading their assignment and related materials before attending class.

Marking criteria

The mark for participation includes the aspect of attendance in that students who do not attend obviously do not participate and this will be reflected in their mark but participation is more than mere attendance. Examples of conduct that may indicate participation include: preparing for class, reading appropriate material, being prepared to contribute to discussion of seminar questions; bringing relevant materials (including assignments) to class; asking questions relevant to the material being discussed; responding to questions or requests and displaying an understanding of the relevant examples and concepts; forming and expressing an opinion in relation to the issues arising from the material being discussed; being engaged in the progress of the seminar and following the seminar discussion.

Students will be marked based on the following criteria:

0/10 – No participation - No substantial contribution to class discussions

2-4/10 - Limited participation - for example, occasionally contributing to class discussions

5-7/10 – Good participation – for example, regularly contributing to class discussions

8-10/10 – Excellent participation – for example, regularly contributing to class discussions and sharing relevant examples from current media or personal experience and online forum

Extension and penalties

A specific penalty applies where a student misses seminars unless a Disruption to Studies application is approved. For example if a student attends less than 50% of the allotted seminars the total available mark for seminar participation will be reduced by 50%.

On successful completion you will be able to:

- Critical engagement with the major issues in contemporary business and professional ethics.
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- An ability to analyse and critically evaluate moral theories and arguments.

3. Presentation

Due: **Slides 11pm 2/10/17; ongoing**

Weighting: **16%**

Submission

A copy of the final presentation slides should be submitted on iLearn by 11pm on 2 October 2017.

Estimated student workload

Students are expected to spend approximately 10 hours developing their presentations.

Marking criteria

Final presentation (16%):

Quality of slides (4/16) - The extent to which your slides are clear and visually appealing. You should minimise the use of text.

Quality of vocal projection (4/16) - The extent to which your voice is of sufficient volume, you are speaking at an appropriate speed and are speaking fluently.

Quality of eye contact (4/16) - The extent to which you are making regular eye contact with the entire audience, including those seated at the corners of the room.

Quality of audience engagement (2/16) - The extent to which you involve the audience in your presentation, e.g. by asking them a question, having them imagine themselves in a particular scenario or by performing some sort of activity.

Use of time (2/16) - The extent to which you used the time available but did not go over time.

Deliverables

Oral presentation, PowerPoint slides

Preparation instructions

Your presentation should have supporting PowerPoint slides. Further details (including duration) will be posted on iLearn.

Extension and penalties

In relation to the slides, late submissions be penalised with a deduction of 10% of the total presentation marks for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission = 20% of marks deducted). In relation to the presentation no marks will be awarded to students who do not attend the class they are scheduled to present in unless a Disruption to Studies application has been approved.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

4. Final Essay

Due: **Final 11pm 5/11/17; see below**

Weighting: **50%**

Submission

The draft essay topic and draft essay must be submitted via iLearn. The final essay must be submitted via iLearn and will be reviewed by Turnitin.

Estimated student workload

Students are expected to spend approximately 40 hours developing their final essay.

Marking criteria

Students will be given a mark out of 50 based on the following criteria:

Topic background and ethical issue (5/50) – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

Application of key ethical theories (15/50) – The extent to which you have used the key ethical

theories to investigate the ethical issue you have identified. The extent to which you have applied the more sophisticated aspects of the theories and used an appropriate methodology.

Theory extension (5/50) – The extent to which you have summarised and applied one academic paper to extend either your utilitarian, Kantian or virtue analysis.

Conclusions and recommendations (10/50) – The extent to which you have provided a logical conclusion based on your ethical analysis. The extent to which you have developed recommendations - e.g. ethical principles and/or policy recommendations - that would help address the ethical issue you have identified.

Writing style (5/50) – The extent to which the essay is free from bibliographical, grammatical and typographical errors. Referencing should follow APA 6th style. Marks will be deducted where the essay exceeds the word count by 5% or more.

Peer review comments (7/50) – The extent to which you have made appropriate and constructive comments on the essays which you reviewed as part of the peer-review process.

Topic proposal (3/50) - The extent to which you have identified a specific and controversial ethical issue; a relevant media article and two arguments for and two arguments against the proposition.

Deliverables

- Topic proposal
- Draft peer essays with your comments in tracked changes
- Written essay

Preparation instructions

You are required to submit the following elements:

- an essay proposal by 11pm on 27/8/17 - this comprises the proposed title of your essay: "Should ____"; the background media article and at least two arguments for and two arguments against the topic.
- a draft of Part 1 of the essay by 11pm on 2/10/17 - this comprises the introduction, utilitarian analysis, Kantian analysis and virtue analysis sections;
- peer review feedback by 11pm on 15/10/17 - your essay will be randomly assigned to two classmates who are required to give you feedback by 11pm on 15/10/17. Similarly you will be assigned two draft essays to provide feedback by the same date. You are expected to consider this feedback (but you do not have to follow the suggestions received) for your final essay.
- the final essay with all sections at 11pm on 5/11/17.

Your final essay should be a maximum of 4,000 words **including** references. The suggested structure is: Introduction (1 page), utilitarian analysis (1.5 pages), Kantian analysis (1.5 pages), virtue ethics analysis (1.5 pages); theory extension (1 page); conclusion and recommendations

(1.5 pages). Note that you are NOT required to restate the main points of the ethical theories. Note also that you are NOT required to submit your peer feedback with your final essay - this will already have been lodged by you on iLearn.

On the front page of all submissions include the following:

- your student name
- your student number
- the following statement: “This assignment is my own work”
- the essay word count

Extensions and Penalties

No extensions will be granted unless a Disruption to Studies application has been approved. Late proposals, peer review comments and essays will be penalised with a deduction of 10% of the awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission = 20% of awarded marks deducted).

On successful completion you will be able to:

- Critical engagement with the major ethical theories that have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Delivery and Resources

Classes and schedule

ACCG 848 utilises a combination of video lectures and class seminars. Lecture videos will be posted on iLearn. For class times, refer to the Macquarie University timetable. The 2017 timetable is available [here](#).

Required and Remmended Texts and/or Materials

The prescribed text for this unit is:

Joseph DesJardins *An Introduction to Business Ethics* (5th Edition), (McGraw-Hill, New York, 2014)

The following text may also be helpful to students that wish to deepen their understanding of business and professional ethics:

Grace, D. & Cohen, S., *Business Ethics* (4th edition), (Oxford University Press, Melbourne,

2010).

Teaching and Learning Activities

This unit provides an opportunity for students to research an ethical issue of their choosing after providing some background in moral theory. Having obtained an understanding of the basic moral theories in the first half of the semester, students will select an individual topic to pursue (with the approval of the UC). They will discuss the topic in the ACCG 848 seminars and make a presentation to the class. Students will submit a draft essay and obtain (and provide) comments from their peers. They will then submit a final essay.

On average the unit will require students to complete between 6 to 8 hours of private study per week.

Technology Used and Required

The unit web page can be accessed from ilearn.mq.edu.au. Please note that student activity on the unit web page is logged, and may be utilised 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.

Requirements to satisfactorily complete the unit

Satisfactory completion of ACCG 848 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.

Unit Schedule

Week	Lecture topic	Ethical issue topic	Ethical theory topic	Professional topic	Assign Due
1	Is business ethics a science or an art?	Introduction	Introduction	Introduction	
2	When in Rome, do – uh, what, exactly?	Globalisation and bribery	Ethical relativism	Professional goals	A1 (Introduction)
3	Should we sweat about sweatshops?	Labour outsourcing	Utilitarian ethics	Sleep	A2 (Globalisation)
4	What happens at Fight Club . .	Employee responsibilities & whistleblowing	Kantian ethics	Sleep	A3 (Outsourcing)

5	Customers – always right or routinely ripped off?	Customers	Virtue ethics	Diet	A4 (Employees) Essay topics due
6	Who to believe: the Pencil or the Piano Man?	Corporate Social Responsibility	Critical Theory	Diet	A5 (Customers)
7	Recap of theories, essay tips			Exercise	A6 (CSR)
		Recess - private study			
		Recess - private study			
8	Class presentations				Presentation slides, Draft essay Part 1 due
9	Class presentations				
10	Extending your essay with a research paper Class presentations (if required)	Draft essay peer review		Mindfulness	Draft essay peer review comments due
11	Final essay tips			Mindfulness	A7 (Essay extension)
12	Why your first day could be your last		Situationist ethics	Professional goals	A8 (Habits, presentation) Final essay due
13	Conclusions				A9 (Situationist ethics)

Policies and Procedures

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

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

Assessment Policy http://mq.edu.au/policy/docs/assessment/policy_2016.html

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy (in effect until Dec 4th, 2017): http://www.mq.edu.au/policy/docs/disruption_studies/policy.html

Special Consideration Policy (in effect from Dec 4th, 2017): <https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/special-consideration>

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Results

Results shown in *iLearn*, 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.

Supplementary Examination

If a Supplementary Examination is granted as a result of the Disruption to Studies Policy the examination will be scheduled after the conclusion of the official examination period. Please note that

the supplementary examination will be of the same format as the final examination.

Student Support

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

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit 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.

Graduate Capabilities

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 3. Presentation
- 4. Final Essay

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that have informed the development of the business ethics literature.

- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 3. Presentation
- 4. Final Essay

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Assessment task

- 3. Presentation

PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 4. Final Essay

Changes from Previous Offering

Unit content has been updated to reflect recent developments in business ethics and the teaching of professional development topics has been moved to earlier in the semester in response to student feedback.

Research and practice

ACCG 848 makes extensive use of contemporary research in business ethics, including research by Associate Professor Hazelton, the Unit Convenor. The unit also examines contemporary practices in business ethics and requires students to examine a contemporary business ethics issue as their research topic. The unit provides students with a grounding in qualitative research methods appropriate to examining an ethical issue through gaining an understanding of various ethical frameworks and how to apply these frameworks in practice. Students are also required to engage with contemporary academic literature and ultimately produce work which can be used as a basis for further academic research. The unit promotes a global outlook as examples throughout the unit are from a variety of countries and students may choose an international topic to research. Similarly sustainability principles are considered in the unit - particularly in relation to social equity - and a sustainability-related topic may be chosen as the focus of the final essay.