



ACCG848

Business and Professional Ethics

S1 Evening 2014

Dept of Accounting & Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor

James Hazelton

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Credit points

4

Prerequisites

ACCG611 or admission to MCorpGvnce prior to 2013 or admission to MCom or MIntBus or MEc or MActPrac prior to 2011

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.

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 inform the literature.

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

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

The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

Assessment Tasks

Name	Weighting	Due
<u>1. Assessed Coursework</u>	15%	Weekly
<u>2. Presentation</u>	15%	In class 1/4/14
<u>3. Essay Draft</u>	25%	4pm 29/4/14
<u>4. Final Essay</u>	45%	4pm 10/6/14

1. Assessed Coursework

Due: **Weekly**

Weighting: **15%**

Submission

Assignments must be submitted on iLearn by 5pm on the day of the tutorials. Students should also bring a copy of their assignments to class. Assignment details will be posted on the iLearn website.

Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

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 inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.

2. Presentation

Due: **In class 1/4/14**

Weighting: **15%**

Submission

Presentation will take place in class.

Extension

No extensions will be granted.

Penalties

Late work will not be accepted.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

3. Essay Draft

Due: **4pm 29/4/14**

Weighting: **25%**

Submission

Drafts will be submitted via iLearn (and Turnitin).

Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

Penalties

Late tasks will be accepted up to 72 hours after the submission deadline. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

4. Final Essay

Due: **4pm 10/6/14**

Weighting: **45%**

Submission

Essays will be submitted via iLearn (and Turnitin).

Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

Penalties

Late tasks will be accepted up to 72 hours after the submission deadline. There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for special consideration is made and approved.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

Delivery and Resources

Classes

ACCG 848 requires that students attend classes as follows:

Weeks 1-6: Tuesday 6-9pm (refer timetable for details)

Weeks 7-13: Private study. One-on-one meetings with the Unit Convenor will be arranged at mutually convenient times during this period. These meetings will be for approximately 30 minutes duration and will discuss the feedback provided on the presentation and draft essay, as well as any other issues relevant to the creation of a high quality final essay. The number of meetings will depend on the capability and preference of the student.

Consultation

Consultation with the UC is available by appointment.

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, students will select an individual topic to pursue (with the approval of the UC). They will have an initial discussion on the topic and make a presentation to the class prior to the mid-semester break. Students will submit a draft essay after the mid-semester break and submit a final essay together with a response to the UC's comments on their draft at that conclusion of the semester.

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 www.learn.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.

What has changed

ACCG 848 has been updated to reflect feedback from prior years and recent developments in business ethics and risk management.

Unit Schedule

<u>Week</u>	<u>Ethical issue topic</u>	<u>Ethical theory topic</u>	<u>Tutorial</u>
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1	Introduction and Corporate Social Responsibility	Introduction; Friedman	No tuts
2	Globalisation and bribery	Ethical relativism	Assignment 1 due
3	Labour outsourcing	Utilitarian ethics	Assignment 2 due
4	Customers	Kantian ethics	Assignment 3 due
5	Employee responsibilities & whistleblowing	Virtue ethics	Assignment 4 due Presentation due
6	The environment	Environmental ethics	Assignment 5 due

Students will research their own topic for the second half of the semester.

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.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

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

Grievance Management Policy http://mq.edu.au/policy/docs/grievance_management/policy.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

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/

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://informatics.mq.edu.au/help/>.

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

Graduate Capabilities

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 inform the literature.

- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

Assessment tasks

- 1. Assessed Coursework
- 2. Presentation
- 3. Essay Draft
- 4. Final Essay

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

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 inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

Assessment tasks

- 1. Assessed Coursework
- 2. Presentation
- 3. Essay Draft
- 4. Final Essay

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 inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and the ability to present views with clarity and rigour.

Assessment tasks

- 1. Assessed Coursework
- 2. Presentation
- 3. Essay Draft
- 4. Final Essay

Research and Practice

Current research is used extensively within ACCG 848, and includes peer-reviewed work by the Unit Convenor. The unit is also highly practical, and each week we will apply theoretical concepts to emerging real-world ethical issues.