



ACCG848

Business and Professional Ethics

S2 Day 2014

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>	8
<u>Unit Schedule</u>	10
<u>Policies and Procedures</u>	11
<u>Graduate Capabilities</u>	13
<u>Changes from Previous Offering</u>	14
<u>Research and practice</u>	15

Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

General Information

Unit convenor and teaching staff

Unit Convenor

James Hazelton

james.hazelton@mq.edu.au

Contact via james.hazelton@mq.edu.au

E4A 239

11-12 Tuesday during teaching weeks (please email beforehand)

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 (weeks 2-7)
<u>2. Presentation</u>	15%	8/9/14 (and possibly 15/9/14)
<u>3. Essay Draft</u>	25%	9am 7/10/14
<u>4. Final Essay</u>	45%	9am 14/11/14

1. Assessed Coursework

Due: **Weekly (weeks 2-7)**

Weighting: **15%**

Submission

Assignments must be submitted on iLearn by 11pm on the Sunday prior to the Monday tutorials. Students should also bring a copy of their assignments to class. Three (3) assignments will be marked at random. One assignment will be marked in the first weeks of the semester to provide students with early feedback on their performance.

Estimated student workload

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

Marking criteria

During the semester **three assignments will be collected at random and marked out of five**. The assessment criteria for tutorial assignments is as follows:

0/5 – Assignment is incomplete. One or more questions have not been attempted.

1/5 – Assignment is incomplete. All questions have been attempted, but some sub-parts of questions have not been addressed.

2/5 – All questions have been attempted but some answers are incorrect and / or superficial.

3/5 – All questions have been attempted and are substantially correct.

4/5 – All questions have been attempted and the student has answered questions in detail and has included their own opinions and/or analysis where appropriate.

5/5 - All questions have been attempted and in addition to providing their own analysis 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.

Note that students submitting the same or similar tutorial 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

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: **8/9/14 (and possibly 15/9/14)**

Weighting: **15%**

Submission

Presentation will take place in class. Note that if there are too many students to present on 8 September an additional presentation date of 15 September will be convined. If this occurs all students are expected to attend both presentation days.

A copy of the presentation should also be submitted on iLearn by 9am on 8 September.

Estimated student workload

Students are expected to spend approximately 10 hours developing their research topic and presentation.

Marking criteria

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

Topic background and ethical issue (5/15) – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

Relevant academic literature identified (5/15) – The extent to which you have identified and explained academic literature relevant to your ethical issue. Note that this requires critical evaluation of the literature as opposed to merely a chronological description of relevant studies.

Presentation style (5/15) – The clarity and style of your presentation, including engaging visual aids, effective eye contact and so on.

Deliverables

Oral presentation.

Note that it is recommended that a draft presentation be submitted on iLearn one week prior to the presentation to obtain informal feedback.

Preparation instructions

Your presentation should have supporting PowerPoint slides and be no longer than 5 minutes in duration.

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 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: **9am 7/10/14**

Weighting: **25%**

Submission

Drafts will be submitted via iLearn (and Turnitin).

Estimated student workload

Students are expected to spend approximately 20 hours developing their draft essay.

Marking criteria

Students will be given a mark out of 25 based on the following criteria:

Topic background and ethical issue (5/25) – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

Relevant academic literature identified (5/25) – The extent to which you have identified and explained academic literature relevant to your ethical issue. Note that this requires critical evaluation of the literature as opposed to merely a chronological description of relevant studies.

Summary of key ethical theories provided (5/25) – The extent to which the main feature of the theories have been identified and more sophisticated aspects of the theories discussed (e.g. the Bentham vs. Mill/quantity vs. quality aspect of utilitarianism).

Initial application of key ethical theories (5/25) – Initial thoughts as to how the ethical theories might be applied to your case. Note that the detailed analysis of your ethical question is not required, but the more developed your ideas the better feedback you can obtain.

Writing style (5/25) – The extent to which the essay is free from bibliographical, grammatical and typographical errors

Deliverables

Written essay.

Preparation instructions

Your essay should be a minimum of 2,000 words. If you want additional feedback you can submit a longer draft, up to the word limit for the final essay (4,500 words).

On the front page of your draft essay include the following:

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

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: **9am 14/11/14**

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.

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 45 based on the following criteria:

Topic background and ethical issue (5/45) – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

Relevant academic literature identified (5/45) – The extent to which you have identified and explained academic literature relevant to your ethical issue. Note that this requires critical evaluation of the literature as opposed to merely a chronological description of relevant studies.

Summary of key ethical theories provided (5/45) – The extent to which the main feature of the theories have been identified and more sophisticated aspects of the theories discussed (e.g. the Bentham vs. Mill/quantity vs. quality aspect of utilitarianism).

Application of key ethical theories (15/45) – 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 also utilised the relevant academic identified

to add sophistication to your analysis.

Conclusions and recommendations (10/45) – 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 (5/45) – The extent to which the essay is free from bibliographical, grammatical and typographical errors

Deliverables

Written essay, including a section which briefly details the response to feedback received on the essay draft (maximum 1 page).

Preparation instructions

Your essay should be a maximum of 4,500 words (not including references or the response to feedback section).

On the front page of your draft essay include the following:

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

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 and schedule

ACCG 848 requires that students attend classes as follows:

1/ 4-5 Monday 4 August (introduction to the unit)

2/ 4-5 Monday 18 August (initial discussion about topics)

3/ 4-5 Monday 25 August (more detailed discussion about topics and presentation expectations)

[Send draft presentations to Unit Convenor by Monday 1 September for feedback]

4/ 4-5 Monday 8 September (presentations)

5/ 4-5 Monday 15 September (additional time for presentations if required)

[Feedback will be provided on your presentations to help with preparation of your draft essay]

[Note draft essay due 9am 7 October]

5/ 4-5 Monday 3 November (peer-review session)

6/ 4-5 Monday 10 November (be prepared to give a 3-minute overview of your work and provide feedback on the unit)

[Note final essay due 9am 14 November]

In addition, students will review the lecture material and complete the first 6 weeks of assignments from BUSL 204 together with additional questions relevant to their research topic. This will require either attendance at the BUSL 204 lectures (5-6:30pm on Mondays) or use of iLearn recordings.

Students must also attend one of the BUSL 204 tutorials for the first half of the semester (i.e. up to the mid-semester break).

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. Essentially students will undertake the lectures and tutorials of BUSL 204 for the first half of the semester while selecting a topic for their final essay. Students will complete at least three of the BUSL 204 weekly assignments and are encouraged

to actively participate in class discussions.

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 discuss the topic in the ACCG 848 seminars and make a presentation to the class in the 8 September seminar. 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 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, including the final exam. 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	Date	ACCG 848 topic	BUSL 204 lecture topic	Ethical issue topic	Ethical theory topic	Assign Due
1	4/8	Introduction	Is business ethics a science or an art?	Introduction	Introduction	No tuts
2	11/8	No meeting	Who to believe: the Pencil or the Piano Man?	Corporate Social Responsibility	Critical Theory	Assign 1 due
3	18/8	Initial discussion about topics	When in Rome, do – uh, what, exactly?	Globalisation and bribery	Ethical relativism	A2
4	25/8	Topics and presentation expectations	Should we sweat about sweatshops?	Labour outsourcing	Utilitarian ethics	A3

5	1/9	No meeting	Is Fair Trade fair?	Fair Trade	Kantian ethics	A4, Submit draft presentation for feedback
6	8/9	Presentations	Customers – always right or routinely ripped off?	Customers	Virtue ethics	A5
7	15/9	Presentations (if required)		Essay draft		A6
	22/9			Recess - private study		
	29/9			Recess - private study		
8	6/10			Labor day		Draft essays due Tuesday
9	13/10	No meeting (one-on-one meetings as required)				
10	20/10	No meeting (one-on-one meetings as required)				
11	27/10	No meeting (one-on-one meetings as required)				
12	3/11	Peer-review session				
13	10/11	Brief topic presentation and unit feedback				Final essays due Friday

Note: The above schedule may change - any amendments will be posted on the unit webpage.

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/

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://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 - 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 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 - 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 - 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

Changes from Previous Offering

Unit content has been updated to reflect recent developments in business ethics and risk management. An opportunity for students to obtain feedback on their draft presentation and obtain peer review of their work has been added.

Research and practice

ACCG 848 makes extensive use of contemporary research in business ethics, including research by Dr 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.