



# ACCG2004

## Business Ethics and Risk Management

Session 2, Special circumstance 2020

*Department of Accounting & Corporate Governance*

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#### Disclaimer

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#### Notice

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group learning activities on campus for the second half-year, while keeping an online version available for those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face and online activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

## General Information

Unit convenor and teaching staff

Unit Convener

Dr Dale Tweedie

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4ER342

Moderator

A/Prof James Hazelton

[james.hazelton@mq.edu.au](mailto:james.hazelton@mq.edu.au)

Credit points

10

Prerequisites

50cp at 1000 level or above

Corequisites

Co-badged status

Unit description

This unit is designed to present students with an understanding and wide appreciation of business ethics and risk management. A variety of ethical perspectives and topics are covered such as sweatshops, the environment and whistleblowing. Students are encouraged to discuss different ethical positions and to explore their own topics utilising the theoretical frameworks provided in this unit. By completing the unit, students will be equipped to engage with the ethical and risk management issues crucial to their future success.

## 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:

**ULO2:** Demonstrate a sound understanding of the major ethical theories that inform the literature.

**ULO1:** Describe the major issues in contemporary business ethics and risk management.

**ULO3:** Apply ethical theories to relevant case studies and current events.

**ULO4:** Develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and defend views with clarity and rigour.

## General Assessment Information

### Marking criteria and academic integrity

Marking criteria and/or rubrics for written assessment tasks, including requirements for academic honesty, will be provided online with the detailed questions. Essay questions and rubrics will be released at least four weeks before the due date.

### Extensions and penalties

All assignments and essays must be submitted through the turn-it-in link on iLearn. 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 (in accordance with the policies and procedures). Note: applications for [Special Consideration Policy](#) must be made within 5 (five) business days of the due date and time.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#">Class Participation</a>	10%	No	Ongoing
<a href="#">Tutorial Assignment</a>	20%	No	Monday 24th August
<a href="#">Case Study Essay</a>	30%	No	Friday 2nd October
<a href="#">Final Essay</a>	40%	No	Friday 6th November

### Class Participation

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

Indicative Time on Task <sup>2</sup>: 39 hours

Due: **Ongoing**

Weighting: **10%**

Active participation is expected of students as discussion is an essential part of developing ethical sensitivity and skill. Tutorials should be used by students to test their understanding of the unit in an environment where immediate feedback is available from the convenor or tutor. Students should prepare well for tutorials by watching lectures, reading prescribed chapters and articles, and preparing answers to discussion questions (available each week on iLearn), in advance of the tutorial. Students should be engaged with the issues relevant to the seminar and

be involved in tutorial activities, particularly, responding to, and asking, questions. Being active is an important aspect of both study and professional practice, and tutorials will be of more benefit to all students if each individual is willing to participate.

On successful completion you will be able to:

- Demonstrate a sound understanding of the major ethical theories that inform the literature.
- Apply ethical theories to relevant case studies and current events.
- Develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and defend views with clarity and rigour.

## Tutorial Assignment

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

Indicative Time on Task <sup>2</sup>: 40 hours

Due: **Monday 24th August**

Weighting: **20%**

Short answer questions available on iLearn. The task will be a maximum of 1,200 words, and entail a set of short answer questions covering material discussed in lectures and tutorials in Weeks 1-4.

On successful completion you will be able to:

- Demonstrate a sound understanding of the major ethical theories that inform the literature.
- Describe the major issues in contemporary business ethics and risk management.
- Apply ethical theories to relevant case studies and current events.

## Case Study Essay

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

Indicative Time on Task <sup>2</sup>: 15 hours

Due: **Friday 2nd October**

Weighting: **30%**

One essay of 1,200-1,500 words. Questions will be available on iLearn by at least four weeks in advance of the due date. The questions will require applying ethics theory to a contemporary case.

On successful completion you will be able to:

- Demonstrate a sound understanding of the major ethical theories that inform the literature.
- Describe the major issues in contemporary business ethics and risk management.
- Apply ethical theories to relevant case studies and current events.
- Develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and defend views with clarity and rigour.

## Final Essay

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

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

Due: **Friday 6th November**

Weighting: **40%**

One essay of 2,000 words. Questions will be available on iLearn by at least four weeks in advance of the due date. The questions will require an extended application of ethics and risk management theory to a contemporary case.

On successful completion you will be able to:

- Demonstrate a sound understanding of the major ethical theories that inform the literature.
- Describe the major issues in contemporary business ethics and risk management.
- Apply ethical theories to relevant case studies and current events.
- Develop one's own view or perspective, through consideration and analysis of the views and arguments presented in the unit, and defend views with clarity and rigour.

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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

ACCG 2004 will be presented via lectures and tutorials. **All lectures will be online.** Tutorials of 1.5 hours, which may be undertaken either online or face-to-face, will operate throughout the semester. The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>.

In order to pass the tutorial participation section of the course, students must attend at least 80% of their scheduled tutorials in person or online. However, **please do not attend face-to-face tutorials if you feel unwell.** Instead, please contact your tutor as soon as you feel unwell to arrange an alternative - you will not be penalised for ensuring other students and staff are safe.

Teaching staff will also ensure they do not attend classes when feeling unwell, so class arrangements may change at short notice on health and/or safety grounds. Please monitor iLearn regularly, and before attending any face-to-face classes, to check for any changes or updates to face-to-face classes.

### Lectures

Video lectures will be available from iLearn.

### Tutorials

Tutorials begin in Week 2 and are based on the previous week's lecture topic. Set readings for each week are available online, and discussion questions for tutorials will be released on iLearn in the week prior to the respective tutorial. Students are required to watch lectures, read the set readings, and prepare answers to the discussion questions before they attend their tutorial (in person or online).

### Prizes

Prizes for this unit are detailed on the following website:

<https://students.mq.edu.au/admin/scholarships-and-financial-support/prizes>

## Required and Recommended Texts and/or Materials

The prescribed text for this unit is:

Joseph DesJardins *An Introduction to Business Ethics* (6<sup>th</sup> Edition), (McGraw-Hill, New York, 2019).

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* (5<sup>th</sup> edition), (Oxford University Press, Melbourne, 2013).

## Technology Used and Required

### iLearn

To access the unit's online website on iLearn, students need to navigate to the following website <http://ilearn.mq.edu.au>.

As iLearn will be used extensively in this subject, students need to ensure that you access this website on a regular basis by using your university username/password details. Always check the website for important information regularly as this is our main way of communicating with you.

### Additional Resources

Discussion questions for tutorials, along with extra readings and references will be placed on a links under each week's topic on iLearn alongside the lectures and links to online classes and/or resources. Students need to download all relevant information to complete their tutorial questions and their learning objectives.

A reading list will be provided on Leganto (accessed via iLearn), with additional readings for each week.

## Requirements to satisfactorily complete the unit

Satisfactory completion of ACCG 2004 is an overall passing grade. There is no requirement to achieve a passing grade in each individual assessment component, including the final essay. 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	Title	Topic	Theory	Tutorials & Events
1	27-Jul-20	<b>An introduction to Business Ethics</b>	Introduction	Introduction to main ethics theories	No tutorials
2	03-Aug-20	<b>Is Shareholder Value Enough? Capitalism and its Critics</b>	Corporate Social Responsibility (CSR)	Critical Theory 1	Tutorial 1
3	10-Aug-20	<b>A third way? Stakeholder ethics</b>	Sustainability Reporting	Stakeholder Theory	Tutorial 2
4	17-Aug-20	<b>Globalisation and sweatshops</b>	Labour Outsourcing	Utilitarian ethics	Tutorial 3

5	24-Aug-20	<b>Rights at work</b>	Discrimination	Kantian ethics	Tutorial 4  <b>** Tutorial Assignment Due (Monday 24<sup>th</sup> August) **</b>
6	31-Aug-20	<b>Customers – right, or ripped off?</b>	Customers	Virtue ethics	Tutorial 5
7	7-Sep-20	<b>Whose planet? Which sustainability? Ethics and the Environment</b>	The Environment	Deep Ecology	Tutorial 6
	14-Sep-20	<b>BREAK</b>			
	21-Sep-20				
8	28-Sep-20	<b>Are you talking to me? Rights, responsibilities and respect at work.</b>	Employee Rights and Responsibilities	Critical Theory 2	Tutorial 7.  <b>** Case Study Essay Due (Friday 2<sup>nd</sup> October) **</b>
9	5-Oct-20	<b>Understanding Risk</b>	Risk Management I	Organized Uncertainty and COSO	Tutorial 8
10	12-Oct-20	<b>Applied Risk Management</b>	Risk Management II	COSO	Tutorial 9
11	19-Oct-20	<b>Risk Management and Safety</b>	Risk Management III	WHS Act (2017)	Tutorial 10
12	26-Oct-20	<b>You did what?! Ethics and risk in organizations</b>	Organizational Behaviour	Situationism	Tutorial 11.
13	2-Nov-20	<b>Contemporary Issues in Ethics &amp; Risk Management</b>	Current Issues	TBC	Tutorial 12  <b>** Final Essay Due (6<sup>th</sup> November) **</b>

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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](#)



- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Students seeking more policy resources can visit the [Student Policy Gateway](https://students.mq.edu.au/support/study/student-policy-gateway) (<https://students.mq.edu.au/support/study/student-policy-gateway>). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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)

## 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](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [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

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](https://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@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/](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.