



ACCG8048

Business and Professional Ethics

Session 1, Special circumstances 2021

Department of Accounting & Corporate Governance

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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.

Notice

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

To check the availability of face-to-face 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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E4A342

Moderator

A/Prof. James Hazelton

james.hazelton@mq.edu.au

Credit points

10

Prerequisites

20cp at 6000 level or above including ACCG611 or ACCG6011 or ACCG614 or ACCG6014 or MGNT603 or ACCG6003

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. After completing the unit, students will be able to recognise and confidently 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:

ULO1: Investigate major issues in contemporary business and professional ethics and articulate a clear and informed ethical position on these issues.

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

ULO3: Analyse and critically evaluate moral theories and arguments.

ULO4: Relate ethical theories to relevant real-world business cases and current events.

General Assessment Information

Submission and marking criteria

Refer to the detailed guidance for each assessment task on iLearn, which will be released 2-4 weeks prior to each assessment task as outlined in the assessment information. This guidance will include submission details and marking criteria. Feedback will be provided via an iLearn marking rubric.

Late submission(s)

Late assessments must also be submitted through Turnitin. There will be a deduction of 10% of the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission incurs a 20% penalty). Late submissions will not be accepted after solutions have been discussed and/or made available.

Late penalties do not apply for cases in which an application for [Special Consideration](#) is made and approved. Note that:

1. No extensions will be granted by the unit convener or teaching staff - all applications for extension must be submitted through the [Special Consideration](#) process.
2. Applications for [Special Consideration](#) must be made within a set period. This is currently 15 (fifteen) business days of the due date and time, but as some changes have been made due to COVID19 please check the latest information on the special consideration policy at the link above if you are planning to apply.

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 |
|-------------------------------------|-----------|--------|-----------------------------|
| Participation | 10% | No | Ongoing |
| Tutorial assignment | 20% | No | Monday 29th March (Week 6). |
| Ethics theory essay | 30% | No | Friday 30th April (Week 8) |

| Name | Weighting | Hurdle | Due |
|-------------------------|-----------|--------|---------------------------|
| <u>Case study essay</u> | 40% | No | Friday 4th June (Week 13) |

Participation

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 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 and professional ethics and articulate a clear and informed ethical position on these issues.
- Critically interpret the major ethical theories that have informed the development of the business ethics literature and articulate their own ethical perspective.
- Analyse and critically evaluate moral theories and arguments.

Tutorial assignment

Assessment Type ¹: Participatory task

Indicative Time on Task ²: 20 hours

Due: **Monday 29th March (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 and professional ethics and articulate a clear and informed ethical position on these issues.
- Critically interpret the major ethical theories that have informed the development of the business ethics literature and articulate their own ethical perspective.
- Analyse and critically evaluate moral theories and arguments.

Ethics theory essay

Assessment Type ¹: Essay

Indicative Time on Task ²: 25 hours

Due: **Friday 30th April (Week 8)**

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 at least 4 weeks prior to the due date.

On successful completion you will be able to:

- Critically interpret the major ethical theories that have informed the development of the business ethics literature and articulate their own ethical perspective.
- Analyse and critically evaluate moral theories and arguments.
- Relate ethical theories to relevant real-world business cases and current events.

Case study essay

Assessment Type ¹: Essay

Indicative Time on Task ²: 35 hours

Due: **Friday 4th June (Week 13)**

Weighting: **40%**

This task requires students to undertake a detailed analysis of an ethical issue and draw upon the major ethical theories covered in the unit in order to arrive at a position. Students are also expected to extend their analysis by engaging with relevant academic literature and offer concrete recommendations as a result of their conclusion. The essay should be a maximum of 2000 words (excluding references). Questions and a marking rubric will be available on iLearn at least 4 weeks prior to the due date.

On successful completion you will be able to:

- Investigate major issues in contemporary business and professional ethics and articulate a clear and informed ethical position on these issues.
- Critically interpret the major ethical theories that have informed the development of the business ethics literature and articulate their own ethical perspective.
- Analyse and critically evaluate moral theories and arguments.
- Relate ethical theories to relevant real-world business cases and current events.

¹ 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.

² 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

Delivery and Resources

Classes

ACCG8048 uses a combination of video lectures and class seminars. Lecture videos will be posted on iLearn. Seminars may be offered either face-to-face or online via Zoom (refer to eStudent for class availability). **Seminars start in week 1.** For seminar 2 onwards, students are required to watch lectures, read the set readings and prepare answers to the discussion questions 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 either in person or online (as enrolled). However, **please do not attend face-to-face seminars if you feel unwell.** Instead, please attend the online alternative, making yourself known to the seminar leader. If you are unable to attend an online seminar, please contact your tutor. 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.

Required and Recommended Texts and/or Materials

The prescribed text for this unit is:

Joseph DesJardins An Introduction to Business Ethics (6th Edition), (McGraw-Hill, New

York, 2019).

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.

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* (5th edition), (Oxford University Press, Melbourne, 2013).

Teaching and learning activities

This unit provides an opportunity for students to research ethical issues after demonstrating an understanding of the core moral theory. Having obtained an understanding of the basic moral theories, students will have an opportunity to develop their understanding of a topic through two essays, in which it is expected that students engage with academic research as well as the lectures and readings provided in the course. 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 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

| Week | Seminar topic | Ethical issue | Ethical theory |
|-------------------------------|---|--|----------------------|
| 1 | Is business ethics a science or an art? | Introduction | Introduction |
| 2 | When in Rome, do –uh, what exactly? | Globalisation and bribery | Ethical relativism |
| 3 | Should we sweat about sweatshops? | Labour outsourcing | Utilitarian ethics |
| 4 | Rights and responsibilities at work | Employee responsibilities and whistleblowing | Kantian ethics |
| 5 | Customers – always right or routinely ripped off? | Customers | Virtue ethics |
| 6 | Who to believe: the Pencil or the Piano Man? | Corporate social responsibility | Critical theory |
| 7 | Whose planet? Which sustainability? | Ethics and the environment | Environmental ethics |
| Recess – private study | | | |
| 8 | How simple is safety? | Workplace health and safety | Discourse ethics |

| | | | |
|----|---------------------------------------|-----------------------------|---------------------|
| 9 | Fair Trade | Fair Trade | Eastern Ethics |
| 10 | Why your first day could be your last | Peer pressure | Situationist ethics |
| 11 | Current topic 1: | Workplace sexual harassment | Revision |
| 12 | Current topic 2: | Sustainability reporting | Stakeholder theory |
| 13 | Conclusions | | |

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](#)
- [Grade Appeal Policy](#)
- [Complaint Management 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 or if you are a Global MBA student contact 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) 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

If you are a Global MBA student contact 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/.

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

While the course assessment remains a combination of short and long (essay) written tasks, changes have been made to the weighting and requirements of each task. Some topics and materials have been updated to reflect contemporary developments and materials.