# ACCG8048

# Business and Professional Ethics

Session 1, Online-scheduled-weekday 2022

*Department of Accounting and Corporate Governance*

# Contents

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# General Information

Unit convenor and teaching staff
Unit Convener
Dr Dale Tweedie
dale.tweedie@mq.edu.au
E4A342

Moderator
Dr Andreas Hellmann
andreas.hellmann@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 submissions of assessments** Unless a Special Consideration request has been submitted and approved, no extensions will be granted. There will be a deduction of 10% of the total available assessment-task marks made from the total awarded mark for each 24-hour period or part thereof that the submission is late. Late submissions will only be accepted up to 96 hours after the due date and time.

**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 28th March, 5pm (Week 6) |
| Ethics theory essay | 30% | No | Friday 29th April, 5pm (Week 8) |
| Case study essay | 40% | No | Friday 3rd June, 5pm (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 28th March, 5pm (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 29th April, 5pm (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 3rd June, 5pm (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 will be 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 htt p://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 online**, with attendance at all classes automatically documented by zoom. Higher marks for participation are awarded for **active participation**, which includes asking and answering questions using the camera, microphone and/or chat function.

**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

| Topic | Seminar topic | Ethical issue | Ethical theory |
|---|---|---|---|
| 1 | Business ethics: Science or art? | Introduction | Introduction |
| 2 | When in Rome, do what exactly? | Globalisation and bribery | Ethical relativism |
| 3 | Should we sweat about sweatshops? | Labour outsourcing | Utilitarian ethics |
| 4 | Rights at work | Employee responsibilities and whistleblowing | Kantian ethics |
| 5 | Customers – Right, or ripped off? | Customers | Virtue ethics |
| 6 | Capitalism and its Critics | Corporate social responsibility | Critical theory |
| 7 | A Third way? Stakeholder Ethics and Moral Imagination | Stakeholder reporting | Stakeholder theory |
| | **Recess** | | |
| 8 | Whose planet? Which sustainability? Ethics and the Environment | The environment | Environmental ethics |
| 9 | How simple is safety? | Workplace health and safety | Discourse ethics |
| 10 | Different like me? Diversity and Discrimination | Discrimination and harassment at work | Discrimination Law |
| 11 | You did what? Ethics and risk in organisations | Organisational ethics | Situationist ethics |
| 12 | Ethics in digital environments | Privacy and consent online | Stoicism |

# Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (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
- Assessment Procedure
- Complaints Resolution 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). 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) 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

# Academic Integrity

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing and maths support, academic skills development and wellbeing consultations.

# Student Support

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

## The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity

- Complete the 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

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues

## Student Enquiries

Got a question? Ask us via AskMQ, or contact Service Connect.

## 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

Some topics and materials have been updated to reflect contemporary developments and materials.