



ACCG8048

Business and Professional Ethics

Session 2, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Lecturer and Unit Coordinator

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Lecturer

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Unit Moderator

Dr Andreas Hellman

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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 iLearn marking comments and/or rubric.

Late submissions of written assessments Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern. For any late submissions of time-sensitive tasks, such as scheduled tests/exams, performance assessments/presentations, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

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	Week 6
Ethics theory essay	30%	No	Week 8
Case study essay	40%	No	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: **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: **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: **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

Classes ACCG8048 uses a combination of video lectures and in-class seminars. Lecture videos will be posted on iLearn. Seminars will be in person (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. Higher marks for participation are awarded for active participation, which includes asking and answering questions and participating in in-class activities.

Required and Recommended Texts and/or Materials

The prescribed text for this unit is: Joseph DesJardins An Introduction to Business Ethics (7th 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 \(https://policies.mq.edu.au\)](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) (<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

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 Advocacy](#) provides independent advice on MQ policies, procedures, and processes

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

The unit uses a new edition of the textbook (7th edition) from Semester 1, 2023.