ACCG8048

Business Ethics and Sustainability

Session 1, In person-scheduled-weekday, North Ryde 2025

Department of Accounting and Corporate Governance

Contents

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General Information

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Credit points
10

Prerequisites
(10cp from ACCG or ACST or AFIN or BUSA or ECON or MGMT or MKTG units at 6000 level
or above) or (20cp at 8000 level)

Corequisites

Co-badged status

Unit description
This unit aims to provide students with an understanding of the main ethical issues raised by
business and corporate activities, including understanding businesses' role in ensuring
sustainable environments and societies. Core ethical issues include businesses' obligations to
external stakeholders and individuals employed within corporations. Sustainability
incorporates how businesses impact shared natural systems and respond to societal issues
like inequality, poverty, and access to education. 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 recognise and confidently engage with the complex
issues in ethics and sustainability that will inevitably arise during 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 ethics and sustainability and articulate a clear and informed position on these issues.

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

ULO3: Analyse and critically evaluate ethics and sustainability theories and arguments.

ULO4: Relate relevant theories in business ethics and sustainability to decision-making in real-world cases.

General Assessment Information

Late Assessment Submission Penalty (for 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, students need to apply 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
Skills development: Business ethics and sustainability in practice	30%	No	Week 6
Skills development: Applying frameworks and theories	30%	No	Week 9
Professional practice: Case analysis	40%	No	Week 13

Skills development: Business ethics and sustainability in practice

Assessment Type [1]: Case study/analysis
Indicative Time on Task [2]: 20 hours
Due: **Week 6**
Weighting: **30%**

The purpose of this assessment is for you to gain awareness of, and expertise in, analysing the impact of business ethics and sustainability issues and events.

You will apply core ethics and sustainability concepts to business scenarios.

Skills in focus: - Ethical and global awareness - Critical thinking - Communication skills

Deliverable: Written submission [max: 1,200 words] Individual assessment

On successful completion you will be able to:

- Investigate major issues in contemporary business ethics and sustainability and articulate a clear and informed position on these issues.
- Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.
- Analyse and critically evaluate ethics and sustainability theories and arguments.

Skills development: Applying frameworks and theories

Assessment Type [1]: Essay
Indicative Time on Task [2]: 25 hours
Due: **Week 9**
Weighting: **30%**

The purpose of this assessment is for you to develop a deeper understanding of the core ethics and sustainability theories and frameworks covered in the course, and extend your capacity to use these perspectives to interpret and assess businesses' ethics principles and/or strategies.

You will submit a written essay based on your research and application of these core theories to a specific case study.

Skills in focus: - Ethical and global awareness - Critical thinking - Communication skills

Deliverable: Written submission [max: 1,500 words] Individual assessment

On successful completion you will be able to:

- Critically interpret major theories that have informed the development of business ethics and sustainability literature and articulate their own perspective.
- Analyse and critically evaluate ethics and sustainability theories and arguments.
- Relate relevant theories in business ethics and sustainability to decision-making in real-world cases.

Professional practice: Case analysis

Assessment Type [1]: Essay
Indicative Time on Task [2]: 35 hours
Due: **Week 13**
Weighting: **40%**

The purpose of this assessment is for you to undertake an in-depth analysis of ethical and/or sustainability issues in a complex, real-life case.

You will draw upon the major theories covered in the unit in order to provide a structured and detailed analysis of the case.

Skills in focus: - Critical thinking - Analytical skills - Research skills

Deliverable: Written submission [max: 2,000 words] Individual assessment

On successful completion you will be able to:

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

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[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. Seminars start in week 1. For seminar 2 onwards, students are required to read the set readings before they attend the seminar. For class times, refer to the Macquarie University timetable, available at http://www.timetables.mq.edu.au/.

Required Text and materials: The prescribed text for this unit is: Joseph DesJardin's *An Introduction to Business Ethics,* 7th Edition (McGraw-Hill, New York, 2023). 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.

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
TOPIC 1: BUSINESS ETHICS			
1	Business ethics: Science or art?	Introduction	Introduction
2	Ethics across cultures	Labour outsourcing	Ethical relativism
3	Safety at work	Workplace health and safety	Utilitarian ethics
4	Ethics in digital environments	Privacy and surveillance	Kantian ethics
5	Marketing ethics	Ethics in products and advertising	Virtue ethics
6	Shareholders or stakeholders?	Is business responsible to shareholder or stakeholders	Stakeholder theory
7	Diversity and discrimination at work	Discrimination at work	Discourse ethics
	Recess		
INTERLUDE: ANALYSING ETHICS ISSUES			
8	Essay skills - Analyse & write well in business ethics & sustainability contexts		
TOPIC 2: SUSTAINABILITY IN BUSINESS ETHICS			

9	Whose planet? Which sustainability?	Introducing sustainability ethics	Environmental ethics
10	Green company or greenwash?	Greenwashing	Critical theory
11	Fairness in sustainable societies	Income & wealth inequality	Theories of justice
12	Changing complex systems: Business and a better world	Organisational change towards sustainability	System theories
FINAL: ETHICS AND SUSTAINABILITY IN PRACTICE			
13	Acting ethically and sustainably in organisations	Ethics and sustainability in practice	Situationist ethics

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 connect.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 the Service Connect Portal, 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 assessment for this unit has been changed with participation and final exam tasks removed and replaced with a final case study essay. Some topics have been changed, amended and/or updated to integrate new material.

Unit information based on version 2025.06 of the Handbook