



# ACCG848

## Business and Professional Ethics

S1 Evening 2015

*Dept of Accounting & Corporate Governance*

### Contents

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<u>General Information</u>	2
<u>Learning Outcomes</u>	2
<u>Assessment Tasks</u>	3
<u>Delivery and Resources</u>	9
<u>Unit Schedule</u>	10
<u>Policies and Procedures</u>	11
<u>Graduate Capabilities</u>	12
<u>Changes from Previous Offering</u>	14
<u>Research and practice</u>	14

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## General Information

Unit convenor and teaching staff

Unit Convenor

James Hazelton

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

E4A 239

5-6 Monday during teaching weeks (please email beforehand)

Credit points

4

Prerequisites

ACCG611 or admission to MAdvProfAcc or MCorpGvnce prior to 2013

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.

## 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:

Critical engagement with the major issues in contemporary business and professional ethics.

Critical engagement with the major ethical theories that inform the literature.

An ability to analyse and critically evaluate moral theories and arguments.

An ability to relate ethical theories to relevant case studies and current events.

The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world issue.

## Assessment Tasks

Name	Weighting	Due
<u>1. Assessed Coursework</u>	15%	Weekly (weeks 2-6)
<u>2. Ethical theory summaries</u>	25%	9am 20/04/15
<u>3. Presentation</u>	20%	4/5/15
<u>4. Final Essay</u>	40%	Dft 25/5; Cs 1/6; Fin 8/6

### 1. Assessed Coursework

Due: **Weekly (weeks 2-6)**

Weighting: **15%**

#### Submission

Assignments must be submitted on iLearn by 11pm on the Sunday prior to the Monday tutorials. Students should also bring a copy of their assignments to class. Three (3) assignments will be marked at random. One assignment will be marked in the first weeks of the semester to provide students with early feedback on their performance. Assignments should be a maximum of two (2) typewritten pages.

#### Estimated student workload

Students are expected to spend 3-6 hours per week reviewing prescribed readings and preparing their weekly assignment.

#### Marking criteria

During the semester **three assignments will be collected at random and marked out of five**. The assessment criteria for tutorial assignments is as follows:

0/5 – Assignment is incomplete. One or more questions have not been attempted.

1/5 – Assignment is incomplete. All questions have been attempted, but some sub-parts of questions have not been addressed.

2/5 – All questions have been attempted but some answers are incorrect and / or superficial.

3/5 – All questions have been attempted and are substantially correct.

4/5 – All questions have been attempted and the student has answered questions in detail and has included their own opinions and/or analysis where appropriate.

5/5 - All questions have been attempted and in addition to providing their own analysis the student has related appropriate questions to other materials either in the unit or in the wider context. For example the student has related the question to a previous reading referred to a current event / media article.

Note that students submitting the same or similar tutorial assignments to others in the unit risk disciplinary action. Students must also ensure that they do not inadvertently plagiarise material from textbooks or other readings. Copying material verbatim from the textbook or readings is also a form of plagiarism.

Deliverables

Written assignment.

Preparation instructions

Assignment questions will be posted on the unit webpage.

On the front page of each weekly assignment that you submit include the following:

- your student name
- your student number
- the following statement: "This assignment is my own work"

Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

Penalties

Late work will not be accepted.

On successful completion you will be able to:

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.

## 2. Ethical theory summaries

Due: **9am 20/04/15**

Weighting: **25%**

Submission

Drafts will be submitted via iLearn (and Turnitin).

Estimated student workload

Students are expected to spend approximately 20 hours developing their summaries.

Marking criteria

Students will be given a mark out of 25 based on the following criteria:

**Explanation of utilitarian ethics (7/25)** – The extent to which you have clearly explained utilitarian ethics, including both the basic elements of the theory and more sophisticated elements; the extent to which you have consulted a variety of sources.

**Explanation of Kantian ethics (7/25)** – The extent to which you have clearly explained Kantian ethics, including both the basic elements of the theory and more sophisticated elements; the extent to which you have consulted a variety of sources.

**Explanation of virtue ethics (7/25)** – The extent to which you have clearly explained virtue ethics, including both the basic elements of the theory and more sophisticated elements; the extent to which you have consulted a variety of sources.

**Writing style (4/25)** – The extent to which the essay is free from bibliographical, grammatical and typographical errors

Deliverables

Written essay.

Preparation instructions

Your essay should be a maximum of six (6) pages typed in 12 point font, excluding the title page and bibliography.

On the front page of your draft essay include the following:

- your student name
- your student number
- the following statement: “This assignment is my own work”

Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

Penalties

Late tasks will be accepted up to 72 hours after the submission deadline. 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.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and

applying theoretical frameworks to a real-world issue.

### 3. Presentation

Due: **4/5/15**

Weighting: **20%**

#### Submission

Presentation will take place in class. Note that if there are too many students to present on 4 May an additional presentation date of 11 May will be convined. If this occurs all students are expected to attend both presentation days.

**A copy of the presentation should also be submitted on iLearn by 9am on 4 May.**

#### Estimated student workload

Students are expected to spend approximately 10 hours developing their research topic and presentation.

#### Marking criteria

Students will be given a mark out of fifteen based on the following criteria:

**Topic background and ethical issue (5/20)** – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

**Relevant academic literature identified (4/20)** – The extent to which you have identified and explained academic literature relevant to your ethical issue. Note that this requires critical evaluation of the literature as opposed to merely a chronological description of relevant studies.

**Ethical analysis (6/20)** – The extent to which you have analysed the relevant ethical issues from the perspective of utilitarian, Kantian and virtue perspectives.

**Presentation style (5/20)** – The clarity and style of your presentation, including engaging visual aids, effective eye contact and so on.

#### Deliverables

Oral presentation.

Note that it is recommended that a draft presentation be submitted on iLearn one week prior to the presentation to obtain informal feedback.

#### Preparation instructions

Your presentation should have supporting PowerPoint slides and be no longer than 5 minutes in duration.

#### Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

## Penalties

Late work will not be accepted.

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world issue.

## 4. Final Essay

Due: **Dft 25/5; Cs 1/6; Fin 8/6**

Weighting: **40%**

### Submission

Essays will be submitted via iLearn (and Turnitin).

### Extension

Extensions must be applied for in advance from the Unit Convenor, and will only be granted in exceptional circumstances.

### Estimated student workload

Students are expected to spend approximately 40 hours developing their final essay.

### Marking criteria

Students will be given a mark out of 40 based on the following criteria:

**Topic background and ethical issue (5/40)** – The extent to which you have clearly explained the background to your topic and identified a clear and focused ethical issue.

**Application of key ethical theories (15/40)** – The extent to which you have used the key ethical theories to investigate the ethical issue you have identified. The extent to which you have applied the more sophisticated aspects of the theories and also utilised the relevant academic identified to add sophistication to your analysis. You are encouraged to use literature that you used in the summary of ethical theories assignment as well as literature that is of particular relevance to your topic.

**Conclusions and recommendations (10/40)** – The extent to which you have provided a logical conclusion based on your ethical analysis. The extent to which you have developed recommendations - e.g. ethical principles and/or policy recommendations - that would help address the ethical issue you have identified.

**Writing style (5/40)** – The extent to which the essay is free from bibliographical, grammatical

and typographical errors

**Peer review comments (5/40)** – The extent to which you have made appropriate and constructive comments on the essay which you reviewed as part of the peer-review process. Penalties will be deducted from this aspect of the assessment if you did not submit your draft essay or feedback comments on time.

Deliverables

Written essay.

Draft peer essay with your comments in tracked changes.

Preparation instructions

Your essay should be a maximum of seven (7) pages (not including references). The suggested structure is: Introduction (1 page), utilitarian analysis (1.5 pages), Kantian analysis (1.5 pages), virtue ethics analysis (1.5 pages); conclusion (1.5 pages). Note that you are NOT required to restate the main points of the ethical theories.

On the front page of your draft essay include the following:

- your student name
- your student number
- the following statement: “This assignment is my own work”
- the essay word count

You are required to submit a draft essay by 9am on 25/5/15. Your essay will be randomly assigned to a classmate who is required to give you feedback by 9am on 1/6/15. Similarly you will be assigned a draft essay to provide feedback by the same date. You are expected to consider this feedback (but you do not have to follow the suggestions received) for your final essay, which is due at 9am on 8/6/15.

Penalties

Late tasks will be accepted up to 72 hours after the submission deadline. 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

On successful completion you will be able to:

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and

applying theoretical frameworks to a real-world issue.

## **Delivery and Resources**

### **Classes and schedule**

ACCG 848 requires that students attend classes as follows:

Before mid-semester break - all classes (i.e. weeks 1-6)

After mid-semester break:

Monday 4/5 (week 9) - Presentations

Monday 1/6 (week 13) - Discussion of peer-review comments; unit evaluation

### **Required and Remmended Texts and/or Materials**

The prescribed text for this unit is:

Joseph DesJardins *An Introduction to Business Ethics* (5<sup>th</sup> Edition), (McGraw-Hill, New York, 2014)

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* (4<sup>th</sup> edition), (Oxford University Press, Melbourne, 2010).

### **Teaching and Learning Activities**

This unit provides an opportunity for students to research an ethical issue of their choosing after providing some background in moral theory. Having obtained an understanding of the basic moral theories in the first half of the semester, students will select an individual topic to pursue (with the approval of the UC). They will discuss the topic in the ACCG 848 seminars and make a presentation to the class in the week 9 seminar. Students will submit a draft essay at the beginning of week 12 and obtain (and provide) comments from their peers. The final essay is due on Monday 8/6.

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](https://ilearn.mq.edu.au). Please note that student activity on the unit web page is logged, and may be utilised 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.

## Requirements to satisfactorily complete the unit

Satisfactory completion of ACCG 848 is an overall passing grade. There is no requirement to achieve a passing grade in each individual assessment component, including the final exam. 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	Lecture topic	Ethical issue topic	Ethical theory topic	Assign Due
1	<b>Is business ethics a science or an art?</b>	Introduction	Introduction	No tuts
2	<b>Who to believe: the Pencil or the Piano Man?</b>	Corporate Social Responsibility	Critical Theory	Assign 1 due
3	<b>When in Rome, do – uh, what, exactly?</b>	Globalisation and bribery	Ethical relativism	A2
4	<b>Should we sweat about sweatshops?</b>	Labour outsourcing	Utilitarian ethics	A3
5	<b>Is Fair Trade fair?</b>	Fair Trade	Kantian ethics	A4
6	<b>Customers – always right or routinely ripped off?</b>	Customers	Virtue ethics	A5
		Recess - private study		
		Recess - private study		
7		Work on presentations / essay		
8		Work on presentations / essay		
9	<b>Class presentations</b>	Work on essay		Presentations due
10		Work on essay		
11		Work on essay		
12		Work on essay		Draft essay due

13	Peer review session	Work on essay	Draft essay peer review comments due;  Final essays due following Monday
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Note: The above schedule may change - any amendments will be posted on the unit webpage.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of 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/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Results

Results shown in *iLearn*, 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).

### Supplementary Examination

If a Supplementary Examination is granted as a result of the Disruption to Studies Policy the examination will be scheduled after the conclusion of the official examination period. Please note that

the supplementary examination will be of the same format as the final examination.

## 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 improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

## 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](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

## Graduate Capabilities

### PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

### Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world issue.

## Assessment tasks

- 1. Assessed Coursework
- 2. Ethical theory summaries
- 3. Presentation
- 4. Final Essay

## PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

### Learning outcomes

- Critical engagement with the major issues in contemporary business and professional ethics.
- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world issue.

## Assessment tasks

- 1. Assessed Coursework
- 2. Ethical theory summaries
- 3. Presentation
- 4. Final Essay

## PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

### Learning outcomes

- Critical engagement with the major issues in contemporary business and professional

ethics.

- Critical engagement with the major ethical theories that inform the literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world issue.

## **Assessment tasks**

- 1. Assessed Coursework
- 2. Ethical theory summaries
- 3. Presentation
- 4. Final Essay

## **Changes from Previous Offering**

Unit content has been updated to reflect recent developments in business ethics. An opportunity for students to obtain feedback on their essay from their peers has been added. The timing of the presentation has been changed to the second half of the semester to enable students to more fully refine their essay ideas before presentation.

## **Research and practice**

ACCG 848 makes extensive use of contemporary research in business ethics, including research by Dr Hazelton, the Unit Convenor. The unit also examines contemporary practices in business ethics and requires students to examine a contemporary business ethics issue as their research topic. The unit provides students with a grounding in qualitative research methods appropriate to examining an ethical issue through gaining an understanding of various ethical frameworks and how to apply these frameworks in practice. Students are also required to engage with contemporary academic literature and ultimately produce work which can be used as a basis for further academic research. The unit promotes a global outlook as examples throughout the unit are from a variety of countries and students may choose an international topic to research. Similarly sustainability principles are considered in the unit - particularly in relation to social equity - and a sustainability related topic may be chosen as the focus of the final essay.