ACCG848

Business and Professional Ethics

S1 Evening 2019

Dept of Accounting & Corporate Governance

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General Information

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Credit points
4

Prerequisites
ACCG611 or (admission to MAdvProfAcc or MBkgFin or MMgmt)

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. This will equip them to 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:

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

Critical engagement with the major ethical theories that have informed the development of the business ethics literature.

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

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

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

Assessment Tasks

Name	Weighting	Hurdle	Due
1. Assessed Coursework	20%	No	8am 4th March, then weekly
2. Class participation	10%	No	Ongoing
3. Essay proposal	15%	No	Week 6 (Monday)
4. Final Essay	55%	No	Week 10 (Pt 1); Week 12 (Pt 2)

1. Assessed Coursework

Due: **8am 4th March, then weekly**
Weighting: **20%**

Submission

Weekly assignments must be submitted on iLearn. Four (4) mini assignments will be marked in total, and one will be marked in the first three weeks of the session to provide students with early feedback on their performance.

Estimated student workload

Students are expected to spend 3-6 hours per week reviewing prescribed readings and preparing their weekly materials. These materials will be relevant for the 3 assignments.

Marking criteria

Refer to the ACCG 848 Assessment Guide, available on iLearn.

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”
- the assignment number

Extension

No extensions will be granted. Students who have not completed the task by the due date will be awarded a mark of 0 for the task, except for cases in which an Application for Special Consideration is made and approved (in accordance with the policies and procedures).

Penalties

Late work will not be accepted.

Feedback

Feedback will be provided via an iLearn marking rubric.

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 have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.

2. Class participation

Due: **Ongoing**
Weighting: **10%**

Submission

Active participation is expected of ACCG 848 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.

Estimated student workload

Students are expected to spend approximately 2 hours re-reading their assignment and related materials before attending class.

Marking criteria

Refer to the ACCG 848 Assessment Guide, available on iLearn.

Extension and penalties

A specific penalty applies where a student misses seminars unless
a Special Consideration application is approved. For example if a student attends less than 50% of the allotted seminars the total available mark for seminar participation will be reduced by 50%.

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 have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.

3. Essay proposal

Due: **Week 6 (Monday)**
Weighting: **15%**

Submission

The essay proposal must be submitted via iLearn and will be reviewed by Turnitin.

Estimated student workload

Students are expected to spend approximately 10 hours developing their essay proposal.

Marking criteria

Refer to the ACCG 848 Assessment Guide, available on iLearn.

Deliverables

Essay Proposal document (including coversheet).

Preparation instructions

Refer iLearn.

Extension and penalties

No extensions will be granted unless a Special Consideration application has been approved. Late submissions be penalised with a deduction of 10% of the total marks for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission = 20% of marks deducted).

Feedback

Feedback will be provided via an iLearn marking rubric.

On successful completion you will be able to:

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

4. Final Essay

Due: **Week 10 (Pt 1); Week 12 (Pt 2)**
Weighting: **55%**

Submission

The essay must be submitted via iLearn and Turnitin.

Estimated student workload

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

Marking criteria

Refer to the ACCG 848 Assessment Guide, available on iLearn.

Deliverables

Written essay (including coversheet).

Preparation instructions

Refer iLearn.

Extensions and Penalties

No extensions will be granted unless a Special Consideration application has been approved. Late submissions be penalised with a deduction of 10% of the total marks for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission = 20% of marks deducted).

Feedback

Final essay feedback will be provided via an iLearn marking rubric. As the essay is the equivalent of the final exam, this feedback will only become available after the final grades for

the unit have been released.

On successful completion you will be able to:

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

Delivery and Resources

Classes and schedule

ACCG 848 utilises a combination of video lectures and class seminars. Lecture videos will be posted on iLearn. For class times, refer to the Macquarie University timetable.

Required and Remmended Texts and/or Materials

The prescribed text for this unit is:

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

The material in this text is fundamental to the concepts covered in the unit and should be read carefully.

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* (4th 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 via an essay proposal. They will then develop this proposal into a full essay, submitted in two parts during the semester.

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 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. 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	Professional topic	Assign Due
1	**Is business ethics a science or an art?**	Introduction	Introduction	Introduction	
2	**When in Rome, do – uh, what, exactly?**	Globalisation and bribery	Ethical relativism	Professional goals	A1 (Introduction)
3	**Should we sweat about sweatshops?**	Labour outsourcing	Utilitarian ethics	Sleep	A2 (Globalisation)
4	**What happens at Fight Club . .**	Employee responsibilities & whistleblowing	Kantian ethics	Sleep	A3 (Outsourcing)
5	**Customers – always right or routinely ripped off?**	Customers	Virtue ethics	Diet	A4 (Employees)
6	**Who to believe: the Pencil or the Piano Man?**	Corporate Social Responsibility	Critical Theory	Diet	A5 (Customers) Essay proposal due
7	**So long and thanks for all the fish**	The environment	Environmental ethics	Exercise	A6 (CSR)
		Recess - private study			
		Recess - private study			

8	**How simple is safety?**	Workplace Health and Safety	Discourse ethics	Exercise	A7 (Environment)
9	**Fair trade**	Fair trade	Revision	Mindfulness	A8 (Employees)
10	**Why your first day could be your last**	Peer pressure	Situationist ethics	Mindfulness	A9 (Fair trade)
11	**Current topics 1**	Workplace Sexual Harassment			A10 (Situationism)
12	**Current topics 2**	Self-driving cars			A11 (Cars) Essay due
13	**Conclusions**				A12 (Harassment)

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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 *(**Note:** The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.)*

Undergraduate students seeking more policy resources can visit the Student Policy Gateway (https://students.mq.edu.au/support/study/student-policy-gateway). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit Policy Central (https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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

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) 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

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.

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 have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 3. Essay proposal
- 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 have informed the development of the business ethics literature.

- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 3. Essay proposal
- 4. Final Essay

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Assessment task

- 3. Essay proposal

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 have informed the development of the business ethics literature.
- An ability to analyse and critically evaluate moral theories and arguments.
- An ability to relate ethical theories to relevant business case studies and current events.
- The ability to undertake qualitative research, including analysing previous literature and applying theoretical frameworks to a real-world business ethics issue.

Assessment tasks

- 1. Assessed Coursework
- 2. Class participation
- 4. Final Essay

Changes from Previous Offering

Weekly assignments have been split into 'submission' and 'discussion' questions. The final essay has been split into two parts with staggered submission dates to help ensure it does not become a last minute rush. Additional suggested topics have been added to reflect recent business ethics issues such as the Financial Services Royal Commission.

Research and practice

ACCG 848 makes extensive use of contemporary research in business ethics, including research by Associate Professor 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. Sustainability principles are also considered in the unit and a sustainability-related topic may be chosen as the focus of the final essay.