



# ACCT19083 Corporate Governance & Ethics

## Term 2 - 2020

Profile information current as at 20/06/2021 10:30 pm

All details in this unit profile for ACCT19083 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

## General Information

### Overview

This unit aims to develop an understanding of the underlying concepts of corporate governance, ethics and organisational citizenship which are relevant to the contemporary business environment. To do this, the unit will focus on values, philosophies, theories and models of corporate governance and ethical practice. By using a combination of case study analysis and role-play, you will develop an awareness of the role that ethical issues play in business governance and management, and develop an ability to critically analyse ethical issues that arise in business life.

### Details

Career Level: *Undergraduate*

Unit Level: *Level 3*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

There are no requisites for this unit.

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

### Offerings For Term 2 - 2020

- Brisbane
- Melbourne
- Online
- Rockhampton
- Sydney

### Attendance Requirements

All on-campus students are expected to attend scheduled classes - in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

### Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

## Class and Assessment Overview

### Recommended Student Time Commitment

Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

### Class Timetable

#### [Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

#### [Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

### Assessment Overview

#### 1. **Written Assessment**

Weighting: 30%

#### 2. **Group Discussion**

Weighting: 10%

#### 3. **Written Assessment**

Weighting: 40%

#### 4. **Online Quiz(zes)**

Weighting: 20%

### Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

## CQUniversity Policies

**All University policies are available on the [CQUniversity Policy site](#).**

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

## Previous Student Feedback

### Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

#### Feedback from Unit evaluations

##### Feedback

Clarity needed over the requirements for the final assessment.

##### Recommendation

More information will be provided on Moodle relating to the final assessment.

## Unit Learning Outcomes

### On successful completion of this unit, you will be able to:

1. Apply the fundamental principles of business ethics and corporate governance in a range of contexts
2. Given a case study, analyse ethical decision-making issues at the individual, group, and organisational levels
3. Practice ethical decision-making using appropriate strategies and models in a given context
4. Formulate solutions to ethical problems in organisations using effective ethics programs
5. Discuss and debate business ethics in a culturally-diverse global environment
6. Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes					
	1	2	3	4	5	6
1 - Written Assessment - 30%	•	•	•		•	•
2 - Group Discussion - 10%	•	•	•		•	•
3 - Written Assessment - 40%	•	•	•	•	•	•
4 - Online Quiz(zes) - 20%	•			•		

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
1 - Communication					•	•
2 - Problem Solving						

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
3 - Critical Thinking						
4 - Information Literacy						
5 - Team Work					•	
6 - Information Technology Competence						
7 - Cross Cultural Competence					•	•
8 - Ethical practice	•	•	•	•	•	•
9 - Social Innovation						

### Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes								
	1	2	3	4	5	6	7	8	9
1 - Written Assessment - 30%	•						•	•	
2 - Group Discussion - 10%	•				•		•	•	
3 - Written Assessment - 40%	•			•			•	•	
4 - Online Quiz(zes) - 20%		•	•				•	•	

## Textbooks and Resources

### Textbooks

ACCT19083

#### Prescribed

##### **Moral Issues in Business** 3rd Revised Edition (2016)

Authors: Barry, V, Issa, T, Catley, B, Shaw, WH & Muntean, D

Cengage Learning

Melbourne, Vic, Australia

ISBN 9780170366694

Binding: Paperback

#### Additional Textbook Information

Paper texts can be purchased at the CQUniversity Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code).

eBooks can be purchased at the publisher's website.

[View textbooks at the CQUniversity Bookshop](#)

### IT Resources

#### You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Microsoft Office or equivalent (wordprocessing)

## Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Gerard Ilott** Unit Coordinator

[g.ilott@cqu.edu.au](mailto:g.ilott@cqu.edu.au)

## Schedule

### Week 1 - 13 Jul 2020

Module/Topic	Chapter	Events and Submissions/Topic
The moral dimension of business	Chapter 1	In this module you will begin to explore the importance of ethics in business, as well as some of the moral or ethical codes we live by.

### Week 2 - 20 Jul 2020

Module/Topic	Chapter	Events and Submissions/Topic
The study of ethics and its theories	Chapter 2	Welcome to the exploration of theories of ethics. The study of ethics has been under way for thousands of years. Moral philosophy was the first branch of philosophy started by the Greeks in 3rd century BC. Its come a long way since then!

**Week 3 - 27 Jul 2020**

Module/Topic	Chapter	Events and Submissions/Topic
The nature of capitalism	Chapter 3	In this module you will apply a critical and ethical blowtorch to the practice of capitalism. What works, what doesn't work? What do you think can be improved? What are the ethical issues involved in a capitalist society?

**Week 4 - 03 Aug 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Corporate governance and social responsibility	Chapter 4	In module you will begin to investigate the broad and narrow views of corporate social responsibility (CSR). CSR is a big issue in today's world of business and it is something you should have an understanding of. Do you think that a company should just focus on making money for its shareholders, or do you think it should make society its main focus? These are important and interesting questions to consider.

**Week 5 - 10 Aug 2020**

Module/Topic	Chapter	Events and Submissions/Topic
The morality of consumption	Chapter 5	In module 5 you will begin to investigate the issues involved in having a consumer society. What are the responsibilities of businesses, the regulators and us, the consumers? What are the ethics of marketing campaigns that keep telling us that we need more "stuff"? You will find this an interesting and highly relevant topic.  <b>Group Discussion (10%)</b> Due: Week 5 Friday (14 Aug 2020) 11:55 pm AEST

**Vacation Week - 17 Aug 2020**

Module/Topic	Chapter	Events and Submissions/Topic

**Week 6 - 24 Aug 2020**

Module/Topic	Chapter	Events and Submissions/Topic
Ethics and international business	Chapter 6	In module 6 you will begin to realise the ethical pressures and dilemmas inherent in doing business across countries and cultures. The multinational corporations often get a lot of criticism, but it is a very difficult business model to get right when your stakeholders are so culturally diverse. You will find the discussion on cultural relativism vs moral absolutism very interesting.

**Week 7 - 31 Aug 2020**

Module/Topic	Chapter	Events and Submissions/Topic

Business ethics and the environment Chapter 7

In module 7 we consider the impact and responsibilities of business to the environment. When you consider the issues of global warming, rising sea levels, air pollution, land clearing and declining water quality, then you must realise that these are the great problems of our time. For example, should Australia continue to mine coal, or should we be more mindful of the predicament of our neighbours in the Pacific?

**Individual Assessment - Report (30%)** Due: Week 7 Friday (4 Sep 2020) 11:55 pm AEST

#### Week 8 - 07 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
The ethics of the organisation	Chapter 8	You will begin by looking at the employment relationship, and the rights and responsibilities of both the employer and employee. Can you be sacked for bagging your boss on Facebook? Yep, you can. Want to know more?

#### Week 9 - 14 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
Ethics in the workplace	Chapter 9	In this module you will continue to explore current ethical issues in the workplace. What is informed consent? When is it needed? When is a gift not a bribe? What should you do if you are considering blowing the whistle?

#### Week 10 - 21 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
Ethics, leadership and culture	Chapter 10	Module 10 is all about the interaction between ethics, culture and leadership. This is quite a dynamic mix and you can imagine the impact on the workplace of ethical leaders, just as you can imagine the impact of leaders with low character. Hint: try to avoid those if you can.

#### Week 11 - 28 Sep 2020

Module/Topic	Chapter	Events and Submissions/Topic
Ethical decision-making	Chapter 11	Module 11 provides insights into some internationally accepted models for ethical decision-making, especially the American Accounting Association (AAA) model. Ethical decision-making is also contrasted with ordinary, or common decision-making. You will find this module very useful for your professional life.

#### Week 12 - 05 Oct 2020

Module/Topic	Chapter	Events and Submissions/Topic
Revision		<b>Individual Assessment - Case Study (40%)</b> Due: Week 12 Friday (9 Oct 2020) 11:55 pm AEST

## Review/Exam Week - 12 Oct 2020

Module/Topic	Chapter	Events and Submissions/Topic
		<b>Online Quizzes (20%)</b> Due: Review/Exam Week Friday (16 Oct 2020) 11:45 pm AEST

## Exam Week - 19 Oct 2020

Module/Topic	Chapter	Events and Submissions/Topic
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## Assessment Tasks

### 1 Individual Assessment - Report (30%)

#### Assessment Type

Written Assessment

#### Task Description

This assessment item involves a written report on a contemporary topic based on one or more of the first five modules in this unit. The specific topic will be presented for you in Moodle in Week 1. The topic will require a critique of a particular scenario through the lens of one or more theories of ethics.

In your report, you are expected to draw on a number of sources for information in your business report such as textbooks, newspapers, magazine articles and academic journals. **A minimum of three academic journals** should be used for your report. The [CQUni library database](#) is a good starting point. *Wikipedia is not an acceptable source of information for academic purpose.*

You are required to answer these questions in the form of a report, in the following form:

Title page

Table of Contents

Executive summary

Introduction

Report body, with a maximum of 2,000 words

Conclusion

References

#### Assessment Due Date

Week 7 Friday (4 Sep 2020) 11:55 pm AEST

#### Return Date to Students

Week 9 Friday (18 Sep 2020)

This return date only applies to assignments submitted by the due date and time.

#### Weighting

30%

#### Assessment Criteria

##### You will be assessed on:

- Quality of your scholarship (80%)
- Quality of your English expression (10%)
- The readability (presentation) of your report (10%).

Use APA style of referencing.

#### Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

#### Submission

Online

#### Submission Instructions

Submission must be made by the secure upload facility in Moodle.

#### Learning Outcomes Assessed



- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Given a case study, analyse ethical decision-making issues at the individual, group, and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Discuss and debate business ethics in a culturally-diverse global environment
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

### Graduate Attributes

- Communication
- Cross Cultural Competence
- Ethical practice

## 2 Group Discussion (10%)

### Assessment Type

Group Discussion

### Task Description

## Group Presentation

This assessment item is a study group exercise. Each member of the group will find **three academic journal articles** that are relevant to the topic provided for Assessment Item 2. Each member will either present to their group during set group discussion time in class or if a Distance student, uses the group discussion facility provided on Moodle to summarise each article for the group and provide a properly formatted reference list for the three articles to the group (in APA format).

Once all members have presented their three relevant articles to the group, each member of the group is free to use any or all of the articles presented by the group in their individual submission for Assessment Item 2.

### The organisation of groups

Groups will be self-selecting and will consist of (no more than) four students each.

**On-campus students** will have the first four weeks of term to organise themselves into groups which must be within the same class. The local lecturer will be able to help students find groups. The local lecturer will also advise the unit coordinator about the numbers of groups in their classes and the membership of each group.

**Distance students** will be able to liaise with the unit coordinator to help find a group. An online discussion and collaboration space for distance students will be provided in Moodle in Week 1. This will enable them to find fellow distance students willing to team up.

**All students** will submit their properly formatted reference list using the secure submission link provided in Moodle. **All students** will then use the same link to assess the contribution of each member of the team.

### Assessment

This assessment item is worth 10% overall. This will consist of:

- 6% for the quality of your presentation and reference list, as assessed by your team members, and
- 4% will be for the quality of your participation and review of your team members' contributions.

### Assessment Due Date

Week 5 Friday (14 Aug 2020) 11:55 pm AEST

You will upload your Literature Review Sheet and reference list into the secure link provided in Moodle, then review the contribution of your team members.

### Return Date to Students

Week 6 Monday (24 Aug 2020)

### Weighting

10%

### Assessment Criteria

You must be present and actively engaged in the scheduled presentation. Your local lecturer or tutor will assess the presentation and award marks on the basis of the following criteria:

- 1. Quality of research as evidenced by the properly formatted reference list: 6 marks**
- 2. Quality of contribution to the team: 4 marks.**

### Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

### Submission

Online Group

### Learning Outcomes Assessed

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Given a case study, analyse ethical decision-making issues at the individual, group, and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Discuss and debate business ethics in a culturally-diverse global environment
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

### Graduate Attributes

- Communication
- Team Work
- Cross Cultural Competence
- Ethical practice

## 3 Individual Assessment - Case Study (40%)

### Assessment Type

Written Assessment

### Task Description

## Individual written assignment

### Assessment requirements

This assessment item is made up of two parts. Both parts are based on one or more case studies.

For **Part A**, you are required to answer four (4) short answer questions based on a given case study. Each question will be worth 5 marks, giving a total of **20 marks** for Part A.

For **Part B**, you are to use your research and knowledge gained from the study of this unit to make recommendations on how an organisation involved in this case study could:

1. design and implement an ethics program that would address the issues reported in the case, and/or
2. apply an ethical decision-making approach to achieve better outcomes.

Part B will be worth **20 marks** in total.

### What will be provided for you

1. During **Week 10**, the case study and a study guide will be posted on Moodle to help you prepare for your assignment questions.
2. A MS Word template document will also be provided in Moodle on Monday of **Week 10**. This is a sample of the answer document you will use to submit your responses to Part A and Part B.

### Submission details

Although this is an individual written assignment, you should treat this as a take-home exam. The due date/time provided for this assignment is **absolute**. If you miss the due date/time deadline and you do not have an approved extension, you will not be able to submit. If you are unable to submit in this period through illness or because of some family emergency, you will be able to apply for an extension in the usual way. You will be given details of a deferred assessment item, with a different submission period. You will be given different questions to answer and you will have only 1 week to answer them.

A deferred assessment will be granted only in cases of emergency and the submission facility will shut at the due date/time. All students will have the same amount of time to prepare for this assignment. The questions in the deferred assessment will be different to the standard assessment.

### Assessment Due Date

Week 12 Friday (9 Oct 2020) 11:55 pm AEST

The submission date and time are absolute. The submission facility will close at this time. You will not be able to submit after this happens.

### Return Date to Students

This assessment item will be returned to students after final grades are certified. Students will be notified by email on their assessment release.

**Weighting**

40%

**Assessment Criteria**

You will be assessed on the following criteria:

**For Parts A & B:**

1. Your demonstrated understanding of the unit material and the ability to apply that material to the assessment question (80%).
2. Your ability to write clearly and in a professional manner (20%)

**You must also reference your response to each question using the proper APA style. Failure to do so will result in a penalty of up to three marks per question.**

**Referencing Style**

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

**Submission**

Online

**Submission Instructions**

Submission must be made via the online submission facility in Moodle.

**Learning Outcomes Assessed**

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Given a case study, analyse ethical decision-making issues at the individual, group, and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Formulate solutions to ethical problems in organisations using effective ethics programs
- Discuss and debate business ethics in a culturally-diverse global environment
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

**Graduate Attributes**

- Communication
- Information Literacy
- Cross Cultural Competence
- Ethical practice

## 4 Online Quizzes (20%)

**Assessment Type**

Online Quiz(zes)

**Task Description**

Modules 2-11 will contain short review quizzes. These quizzes will come online at the start of each module and remain open until 11:55 pm on the Friday of Review/Exam Week. They will not be re-opened.

Each Module's Review Quiz will equate to 2 marks, or 2% of total assessment.

**Number of Quizzes**

10

**Frequency of Quizzes****Assessment Due Date**

Review/Exam Week Friday (16 Oct 2020) 11:45 pm AEST

All quizzes close at the same time.

**Return Date to Students**

Results are made available as soon as the test is submitted.

**Weighting**

20%

**Assessment Criteria**

Each question is worth 0.5% of the overall unit assessment. There may be a mixture of question types.

**Referencing Style**

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

**Submission**

Online

**Learning Outcomes Assessed**

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Formulate solutions to ethical problems in organisations using effective ethics programs

**Graduate Attributes**

- Problem Solving
- Critical Thinking
- Cross Cultural Competence
- Ethical practice

## Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

**What is a breach of academic integrity?**

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

**Why is academic integrity important?**

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

**What can you do to act with integrity?**



### **Be Honest**

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own



### **Seek Help**

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)



### **Produce Original Work**

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem

### **Where can I get assistance?**

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.