



# ACCT19083 Corporate Governance & Ethics

## Term 1 - 2023

Profile information current as at 06/05/2024 09:00 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

Completion of 48 credit points in the first year of equivalent full-time study.

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 1 - 2023

- Brisbane
- Melbourne
- Online
- 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. **Group Discussion**

Weighting: 10%

### 2. **Written Assessment**

Weighting: 30%

### 3. **Online Test**

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 Student evaluations.

**Feedback**

Peer-based assessment is not perceived as fair.

**Recommendation**

The first assessment will be changed to a group presentation.

## 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. Analyse ethical decision-making issues in the context of a case study 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, debate and reflect on 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.

ACCT19083 supports external accreditation requirements for business acumen, critical thinking and communication competencies.

## 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 - Group Discussion - 10%		•	•		•	•
2 - Written Assessment - 30%	•	•	•		•	•
3 - Online Test - 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						•
3 - Critical Thinking			•	•	•	•
4 - Information Literacy						
5 - Team Work					•	
6 - Information Technology Competence						
7 - Cross Cultural Competence					•	•
8 - Ethical practice		•	•	•	•	•
9 - Social Innovation						
10 - Aboriginal and Torres Strait Islander Cultures						

## Textbooks and Resources

### Textbooks

ACCT19083

#### Prescribed

##### Moral Issues in Business

4th Asia-Pacific Edition (2021)

Authors: Shaw, W. H., Barry, V. E., Muntean, D., Issa, T., Illott, G., & Catley, B.

Cengage Learning

Melbourne, Vic, Australia

ISBN: 9780170441025

Binding: Paperback

#### Additional Textbook Information

Textbooks can be accessed online at the CQUniversity Library website. If you prefer your own copy, you can purchase either paper or eBook versions at the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code)

[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

**Robert Grose** Unit Coordinator

[r.grose@cqu.edu.au](mailto:r.grose@cqu.edu.au)

## Schedule

### Week 1 - 06 Mar 2023

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 - 13 Mar 2023

Module/Topic	Chapter	Events and Submissions/Topic
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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 - 20 Mar 2023

Module/Topic Chapter

#### Events and Submissions/Topic

Corporate governance and business ethics Chapter 5

In this module you will begin to appreciate the central role of good corporate governance in creating and maintaining an ethical organisation. We will focus especially on the board of directors and how they maintain transparency, accountability and control throughout the organisation.

### Week 4 - 27 Mar 2023

Module/Topic Chapter

#### Events and Submissions/Topic

Corporate 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 - 03 Apr 2023

Module/Topic Chapter

#### Events and Submissions/Topic

The ethics of consumption Chapter 6

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.

### Vacation Week - 10 Apr 2023

Module/Topic Chapter

#### Events and Submissions/Topic

### Week 6 - 17 Apr 2023

Module/Topic Chapter

#### Events and Submissions/Topic

Ethics and international business Chapter 7

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.

**Group Presentation** Due: Week 6 Friday (21 Apr 2023) 11:55 pm AEST

### Week 7 - 24 Apr 2023

Module/Topic	Chapter	Events and Submissions/Topic
Business ethics and the environment	Chapter 8	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?

### Week 8 - 01 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
The ethics of the organisation	Chapter 9	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?
		<b>Individual Assessment - Report (30%)</b> Due: Week 8 Monday (1 May 2023) 11:55 pm AEST

### Week 9 - 08 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Ethics in the workplace	Chapter 10	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 - 15 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Ethics, leadership and culture	Chapter 11	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 - 22 May 2023

Module/Topic	Chapter	Events and Submissions/Topic
Ethical decision-making	Chapter 12	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.
<b>Week 12 - 29 May 2023</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Revision		
<b>Review/Exam Week - 05 Jun 2023</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Exam Week - 12 Jun 2023</b>		
Module/Topic	Chapter	Events and Submissions/Topic

## Assessment Tasks

# 1 Group Presentation

### Assessment Type

Group Discussion

### Task Description

This assessment item is a group presentation exercise. Each group will provide an overview of how the corporate governance principles of control, accountability and transparency can be applied to the case study provided for Assessment Item 2.

Groups will be created during the first four weeks of term. Each group will present using a standard PowerPoint template supplied on Moodle. Presentations will be during scheduled workshops in Weeks 5 and 6. The conditions of the presentation are:

1. No more than 10 slides in total
2. No more than six minutes of presentation, with four minutes allowed for questions and feedback
3. The presentation will be recorded
4. The group will submit a single deck of PowerPoint slides for assessment (the same deck used in the presentation)
5. Individual marks will be awarded per student following the presentation, but only team members who participate in the presentation will receive marks.

## 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.

Online students will be able to liaise with the unit coordinator to help find a group.

## Assessment

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

- 6% for the quality of the scholarship, and
- 4% will be for the quality of your participation and the presentation overall.

#### Assessment Due Date

Week 6 Friday (21 Apr 2023) 11:55 pm AEST

Presentations will be held during workshops in Weeks 5 and 6.

#### Return Date to Students

Results will be posted in Moodle within two weeks of the presentation.

#### Weighting

10%

#### Assessment Criteria

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

- 6% for the quality of the scholarship, and
- 4% will be for the quality of your participation and the presentation overall.

#### Referencing Style

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

#### Submission

Online Group

#### Submission Instructions

One file upload per group.

#### Learning Outcomes Assessed

- Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Discuss, debate and reflect on 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.

## 2 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

Information will be provided in Moodle in how to construct and write an effective business report.

#### Assessment Due Date

Week 8 Monday (1 May 2023) 11:55 pm AEST

#### Return Date to Students

Week 10 Monday (15 May 2023)

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

## Weighting

30%

## Assessment Criteria

### 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
- Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Discuss, debate and reflect on 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.

# 3 Online Test (40%)

## Assessment Type

Online Test

## Task Description

Online Test must be within Moodle and is made up of two parts.

For **Part A**, you are required to answer four (4) short answer questions based on a topics studied during the term. 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 (described in a short case study or scenario) 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** a study guide will be posted on Moodle to help you prepare for your online test questions.
2. A practice online test will be provided for you in Week 10. There are no marks allocated for this test. It is for practice purposes only.

## Submission details

The online test is in the form of an online quiz in Moodle, where all questions require long-form written answers (there are no multiple choice questions in the online test). 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 be given a specific time 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.

This assessment will be an invigilated online test.

# What you will require for your invigilated online test

You must have the following resources to be able to take part in your invigilated online test:

1. One only **PC, Mac or laptop/MacBook** and access to **Moodle and Zoom**
2. Your **CQUniversity student ID card** with your photo on the card
3. Access to adequate and reliable internet (10 mb/s download and 4 mb/s upload should be adequate)
4. A working webcam on your PC, Mac, or laptop/MacBook
5. A working microphone on your PC, Mac, or laptop/MacBook.

If you do not have all the above items, you will not be allowed to take part in the invigilated online test. You may be able to apply for an extension on the assessment, using the online extension request form in Moodle, and if granted you will be invited to sit the deferred online test. However, the same conditions will apply for the deferred online test.

You should also look for a quiet and distraction-free environment to give yourself the best opportunity at being successful in your invigilated online test. If you cannot find such an environment at home or at your workplace, then you can make use of CQUniversity campus locations (such as a library), or a public library. Start planning for your “quiet place” for your invigilated online test.

An invigilated online test is a **restricted open book assessment**. That means that as well as the required resources listed above, you can have your textbook on hand and any other printed materials. If you have a digital textbook, you can use your one PC, Mac, or laptop/MacBook to access it. You can also use your one PC, Mac, or laptop/MacBook to search the University library databases or to use Google.

However, because this is a **restricted open book assessment**, **you cannot use the following** in your invigilated online test:

1. any other person’s assistance (which also means that phone calls, messaging or email is also banned)
2. a phone, tablet, or any other digital device except for the one PC, Mac or laptop/MacBook listed as an essential resource.

## Assessment Due Date

The invigilated online test will be held during the Review/Exam week. Further information will be provided on Moodle in Week 10.

## 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 test link in Moodle.

## Learning Outcomes Assessed

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Analyse ethical decision-making issues in the context of a case study 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
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

## 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.

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### Number of Quizzes

10

### Frequency of Quizzes

Weekly

### Assessment Due Date

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

- Formulate solutions to ethical problems in organisations using effective ethics programs

## 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.

### 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.

### 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