



# ACCT19083 *Corporate Governance & Ethics*

## Term 1 - 2024

Profile information current as at 12/05/2024 10:35 am

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.

### Corrections

#### Unit Profile Correction added on 13-02-24

Accreditation bodies no longer require invigilated exams, so we're replacing the invigilated exam with an online test. Additionally, following feedback from students like you, we've decided not to have invigilated exams at all. Instead, we'll be offering online tests for your convenience. This online test will be held during the Exam Week.

## 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 - 2024

- 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. **Online Quiz(zes)**

Weighting: 20%

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

Weighting: 10%

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

Weighting: 30%

#### 4. **Examination**

Weighting: 40%

### 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 - Online Quiz(zes) - 20%				•		
2 - Group Discussion - 10%		•	•		•	•
3 - Written Assessment - 30%	•	•	•		•	•
4 - Examination - 40%	•	•	•	•		•

### 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

### Supplementary

**Accountants' truth : knowledge and ethics in the financial world**

1st Edition (2011)

Authors: Matthew Gill (Matthew James)

Oxford University Press

ISBN: 9780199603107

Binding: Paperback

ACCT19083

**Supplementary****Australian corporate governance : a review and analysis of key issues**

(2009)

Authors: Psaros, James

Pearson Education Australia

Frenchs Forest, NSW

ISBN: 1-4860-1909-9

Binding: eBook

ACCT19083

**Supplementary****Corporate governance and accountability**

2nd Edition (2007)

Authors: J. Solomon

Wiley

Chichester , England

ISBN: 0470034513

Binding: Paperback

ACCT19083

**Supplementary****Ethics, governance & accountability : a professional perspective**

(2005)

Authors: Steven Dellaportas; Kathy Gibson; Ratnam Alagiah; Marion Hutchinson; Philomena Leung; David Van Homrigh  
John Wiley & Sons

Milton, Qld

ISBN: 0470804998

Binding: Hardcover

ACCT19083

**Supplementary****Moral issues in business**

3rd Edition (2016)

Authors: William Shaw, Vincent Barry, Theodora Issa, William H. Shaw, and Donata Muntean

Cengage Learning

South Melbourne, Victoria

ISBN: 9780170278409 (e-book)

Binding: eBook

ACCT19083

**Supplementary****Moral Issues in Business**

4th Asia-Pacific Edition (2020)

Authors: William H. Shaw, Vincent Barry, Donata Muntean, Theodora Issa, Marcus Rodrigs

Cengage Learning

ISBN: 9780170441025

Binding: Paperback

**Additional Textbook Information**

In most of these books only a few chapters are recommended for reading.

## IT Resources

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

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

- Microsoft Office (including Word and Powerpoint)

## 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

**Janitha Abeygunasekera** Unit Coordinator  
[a.abeygunasekera@cqu.edu.au](mailto:a.abeygunasekera@cqu.edu.au)

## Schedule

### Week 1 - 04 Mar 2024

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 - 11 Mar 2024

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 - 18 Mar 2024

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 - 25 Mar 2024

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 - 01 Apr 2024**

Module/Topic	Chapter	Events and Submissions/Topic
The ethics of consumption	Chapter 6	<p>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.</p>

**Vacation Week - 08 Apr 2024**

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

**Week 6 - 15 Apr 2024**

Module/Topic	Chapter	Events and Submissions/Topic
Ethics and international business	Chapter 7	<p>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.</p> <p><b>Group Presentation (10%) Due:</b> Week 6 Friday (19 Apr 2024) 11:55 pm AEST</p>

**Week 7 - 22 Apr 2024**

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

**Week 8 - 29 Apr 2024**

Module/Topic	Chapter	Events and Submissions/Topic
The ethics of the organisation	Chapter 9	<p>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?</p>

**Week 9 - 06 May 2024**

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------



Ethics in the workplace	Chapter 10	<p>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?</p> <p><b>Individual Written Assessment (30%)</b> Due: Week 9 Friday (10 May 2024) 11:55 pm AEST</p>
<b>Week 10 - 13 May 2024</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
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.
<b>Week 11 - 20 May 2024</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Ethical decision-making	Chapter 12 plus material in you e-reading list.	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 - 27 May 2024</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
Revision		<p>Assessment 1 - All Quizzes due on Friday Week 12 by 11.55pm AEST)</p> <p><b>Online Quizzes (20%)</b> Due: Week 12 Friday (31 May 2024) 11:55 pm AEST</p>
<b>Review/Exam Week - 03 Jun 2024</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>
<b>Exam Week - 10 Jun 2024</b>		
<b>Module/Topic</b>	<b>Chapter</b>	<b>Events and Submissions/Topic</b>

## Assessment Tasks

### 1 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 11:55pm on Week 12. 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**

Weekly

**Assessment Due Date**

Week 12 Friday (31 May 2024) 11:55 pm AEST

**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

## 2 Group Presentation (10%)

**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 3.

Groups will be created during the first four weeks of the term. Each group will present using a standard PowerPoint template supplied on Moodle. Presentation slides (PowerPoint) will have to be uploaded in week 5 and the recorded presentations will have to be uploaded in week 6. The presentations will be shared and a classroom discussion will be held in week 7.

The conditions of the presentation are:

1. No more than 10 slides in total
2. No more than 10 minutes to be used for the presentation
3. The group will submit a single deck of PowerPoint slides for assessment in week 5 and a recorded presentation in week 6
4. Individual marks will be awarded per student based on the presentation and only the team members who participated 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 (19 Apr 2024) 11:55 pm AEST

Submit the deliverables using the links provided in Moodle

**Return Date to Students**

Week 8 Friday (3 May 2024)

Results will be posted in Moodle

**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**

Only 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.

### 3 Individual Written Assessment (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.

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.*

**The use of artificial intelligence systems, such as Chat GPT, will be considered a form of contract cheating and if detected, will result in academic misconduct charges being raised.**

You are required to answer the 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

Some information will be provided in Moodle on how to construct and write an effective business report.

**Assessment Due Date**

Week 9 Friday (10 May 2024) 11:55 pm AEST

**Return Date to Students**

Week 11 Friday (24 May 2024)

**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 the APA 7 style of referencing.

**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
- 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.

## Examination

**Outline**

Complete an invigilated examination.

**Date**

During the examination period at a CQUniversity examination centre.

**Weighting**

40%

**Length**

120 minutes

**Exam Conditions**

Open Book.

**Materials**

Dictionary - non-electronic, concise, direct translation only (dictionary must not contain any notes or comments).

## 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