

Macao Polytechnic Institute

School of Business

Bachelor of Accounting

Module Outline

Academic Year 2020 / 2021 Semester 2

Learning Module	Business Ethics	Class Code	BUSS1120-221		
Pre-requisite(s)	Nil				
Medium of Instruction	English			Credit	3
Lecture Hours	45 hrs	Lab/Practice Hours	0 hrs	Total Hours	45 hrs
Instructor	Dr. Margaret Tang		E-mail	nftang@ipm.edu.mo	
Office	M525, Meng Tak Building, Main Campus		Telephone	8599 3326	

Description

This module covers corporate social responsibility, socially responsive management; ethical dilemmas in business, ethical reasoning and corporate programs, managing in diverse social systems, the corporation and public policy, antitrust and mergers. Topics include: Utilitarianism; deontology; rights of justice; Confucianism; ethics of value.

Additional Information

This module examines business ethics from both an organizational and managerial perspective by analyzing the social responsibility of business and ethical problems involved. Special attention is drawn towards the importance of corporate social responsibility and corporate governance.

Using a proven managerial framework, this course covers Corporate Social Responsibility, socially responsive management; ethical dilemmas in business, ethical reasoning and corporate programs, managing in diverse social systems, the corporation and public policy, antitrust and mergers. This module examines business ethics from both an organizational and managerial perspective by analyzing the social responsibility of business and ethical problems involved.

Special attention is drawn towards the importance of corporate social responsibility and corporate governance, ethics of value and corporate social responsibility.

Learning Outcomes

After completing the learning module, students will be able to:

1. Analyze the importance of business ethics;
2. Evaluate business ethics issues;
3. Contrast corporate social responsibility and corporate governance;
4. Examine the decision-making process;
5. Implement business ethics in a global economy.

Content

Topics	Duration
1. The Importance of Business Ethics (Chapter 1) <ul style="list-style-type: none"> ● Business Ethics Defined ● Why Study Business Ethics? ● The Development of Business Ethics ● Developing an Organizational and Global Ethical Culture ● The Benefits of Business Ethics 	3 hrs
2. Stakeholder Relationships, Social Responsibility, and Corporate Governance (Chapter 2) <ul style="list-style-type: none"> ● Stakeholders Define Ethical Issues in Business ● Corporate Social Responsibility and Ethics ● Issues in Corporate Social Responsibility ● Corporate Social Responsibility and the Importance of a Stakeholder Orientation ● Corporate Governance Provides Formalized Responsibility to Stakeholders 	3 hrs

<p>3. Emerging Business Ethics Issues (Chapter 3)</p> <ul style="list-style-type: none"> ● Recognizing an Ethical Issue (Ethical Awareness) ● Foundational Values for Identifying Business Ethics Issues ● Ethical Issues and Dilemmas in Business ● The Challenge of Determining an Ethical Issue in Business 	3 hrs
<p>4. Ethical decision Making and Ethical Leadership (Chapter 5)</p> <ul style="list-style-type: none"> ● A Framework for Ethical Decision Making in Business ● Using the Ethical Decision-Making Model to Improve Ethical Decisions ● Normative Considerations in Ethical Decision Making ● Understanding Ethical Decision Making in Leadership 	3 hrs
<p>5. Individual Factors: Moral Philosophies and Values (Chapter 6)</p> <ul style="list-style-type: none"> ● Moral Philosophy Defined ● Moral Philosophies ● Applying Moral Philosophy to Ethical Decision Making ● Cognitive Moral Development and its Problems ● White-Collar Crime ● Individual Factors in Business Ethics 	3 hrs
<p>6. Midterm Examination</p>	3 hrs
<p>7. Organizational Factors: The Role of Ethical Culture and Relationships (Chapter 7)</p> <ul style="list-style-type: none"> ● Defining Corporate Culture ● The Role of Corporate Culture in Ethical Decision Making ● Leaders Influence Corporate Culture ● Group Dimensions of Corporate Structure and Culture ● Variation in Employee Conduct. 	3 hrs

<p>8. Developing an Effective Ethics Program (Chapter 8)</p> <ul style="list-style-type: none"> ● The Responsibility of the Corporation to Stakeholders ● The Need for Organizational Ethics Programs ● An Effective Ethics Program ● Codes of Conduct ● Ethics Officers ● Ethics Training and Communication 	3 hrs
<p>9. Interim Revision, Workshop and Project Group Consultation</p>	3 hrs
<p>10. Managing and Controlling Ethics Programs (Chapter 9)</p> <ul style="list-style-type: none"> ● Implementing an Ethics Program ● The Ethics Audit ● Benefits of Ethics Auditing ● The Auditing Process ● The Strategic Importance of Ethics Auditing ● Ethical Leaders Empower Employees ● Ethical Leadership Communication ● Leader-Follower Relationships in Communication ● Leadership Styles and Ethical Decisions 	4 hrs
<p>11. Globalization of Ethical Decision Making (Chapter 10)</p> <ul style="list-style-type: none"> ● Global Culture, Values, and Practices ● Economic Foundations of Business Ethics ● Multinational Corporations (MNCs) ● Global Cooperation to Support Responsible Business ● Global Ethics Issues ● The Importance of Ethical Decision making in Global Business 	4 hrs

12. Sustainability: Ethical and Social Responsibility Dimensions (Chapter 12)	
<ul style="list-style-type: none"> ● Defining Sustainability ● How Sustainability Relates to Ethical Decision-Making and Social Responsibility ● Global environmental issues ● Environmental Legislation ● Alternative Energy Sources ● Business Response to Sustainability Issues ● Strategic Implementation of Environmental Responsibility 	4 hrs
13. Project Presentation & Review	3 hrs
14. Final Examination	3 hrs

Teaching Method

This course is primarily conducted by means of class lectures on concepts of Business Ethics. A series of In-class Discussions, Quizzes, Assignments, Projects, Midterm Exam and Final Exam would be used to assess students' understanding of the course materials, and to monitor students' progress. Digital-tools and media news are adopted to update ethics global trends, contemporary cases and emerging issues.

MILO	TLAs are primarily designed to assist students' understanding and learning of the topics covered and the practical application of the terms and concepts
MILOs 1-5	TLA: Lectures In-depth coverage of terms, concepts, and theories presented with slides and other additional materials if necessary.
MILOs 1-5	TLA: In-class Discussions In-class discussions will be held to ensure students' understanding of ethics issues.
MILOs 1-5	TLA: Assignments/Projects/Exams Assignments, Projects, and Midterm exam are part of continuous assessment. No late submission of assignments will be accepted.

Attendance

Attendance during the module must meet the attendance requirements as stated in the "Academic Regulations Governing Bachelor's Degree Programmes of Macao Institute". Students who have less than the required attendance for the enrolled module are not eligible to attend the final and re-sit examinations and will be given an "F" as their final grade.

Assessment

This learning module is graded on a 100-point scale, with 100 being the highest possible score and 50 being the passing score.

Assessment Details

1.	In-class interactions and exercises	15%
2.	Mid-Term Test	20%
3.	Group Assignment	25%
4.	Final Examination	40%

Total: 100%

Plagiarism Policy

It is student's responsibility to ensure that his/her assignment has been checked by *Turnitin* software, and the similarity score given by *Turnitin* software cannot be higher than 30%. However, a special case can be determined by the instructor.

Teaching Material(s)

Textbook(s)

Ferrell, O.C., Fraedrich, J., & Ferrell, L. (2019). Business Ethics: Ethical Decision Making & Cases (12th Ed.). Boston USA: Cengage Learning. ISBN-13: 9789814846394

References

Buchholtz, A.K. & Carroll, A.B. (2017). Business and Society, Ethics, Sustainability and Stakeholder Management (10th Ed.) Boston USA: Cengage Learning

Velasquez, M.G. (2011). Business Ethics, Concepts and Cases (7th Ed.) CA: Pearson

Journal(s) - refer to the Canvas platform

Website(s) - refer to the Canvas platform

Alignment of Program and Course Intended Learning Outcomes

PILOs	MILOs
1. Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.	MILOs 1 & 2
2. Assess general business scenarios with mathematical and statistical skills.	MILOs 2 & 3
3. Apply critical thinking and logical analysis skills and techniques to solve business problems.	MILOs 3, 4 & 5
4. Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.	n/a
5. Apply accounting or business software for business analysis.	n/a
6. Develop queries to assess management information from database to improve efficiency and effectiveness.	n/a
7. Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.	n/a
8. Utilize appropriate written and spoken forms to communicate effectively and professionally with stakeholders in various cultural environments.	n/a
9. Recommend an appropriate course of action by ethically examining economic, environmental, political, legal and regulatory contexts of global business practices.	n/a
10. Utilize the latest empirical findings and academic studies to support the recommendation of business projects.	CILOs 3, 4 & 5