FACULTY OF BUSINESS

BACHELOR OF ACCOUNTING

LEARNING MODULE OUTLINE

Academic Year	2023 / 2024	Semester	2
Module Code	BUSS1120-221		
Learning Module	Business Ethics		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	Chan In, Lisa	Email	t0666@mpu.edu.mo
Office	---	Office Phone	---

MODULE 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, and ethics of value.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

On completion of this learning module, students will be able to:

M1.	Analyze the importance of business ethics;
M2.	Evaluate business ethics issues;
M3.	Contrast corporate social responsibility and corporate governance;
M4.	Examine the decision-making process;
M5.	Implement business ethics in a global economy.

These ILOs aims to enable students to attain the following Programme Intended Learning Outcomes (PILOs):

PILOs	M1	M2	M3	M4	M5
P1. Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.	✓	✓			
P2. Assess general business scenarios with mathematical and statistical skills.		✓	✓		

P3. Apply critical thinking and logical analysis skills and techniques to solve business problems.		✓	✓	✓
P4. Utilize the latest empirical findings and academic studies to support the recommendation of business projects.		✓	✓	✓
(Add rows where necessary)				

MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	The Importance of Business Ethics (Chapter 1) ☐ 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
2	Stakeholder Relationships, Social Responsibility, and Corporate Governance (Chapter 2) ☐ 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
3	Emerging Business Ethics Issues (Chapter 3) ☐ 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
4	Ethical decision Making and Ethical Leadership (Chapter 5) ☐ 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
5	Individual Factors: Moral Philosophies and Values (Chapter 6) ☐ 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
6	Midterm Examination	3
7	Organizational Factors: The Role of Ethical Culture and Relationships (Chapter 7) ☐ Defining Corporate Culture ☐ The Role of Corporate Culture in Ethical Decision Making ☐ Leaders Influence Corporate Culture	3

澳門理工大學
Universidade Politécnica de Macau
Macao Polytechnic University

	☐ Group Dimensions of Corporate Structure and Culture ☐ Variation in Employee Conduct.	
8	Developing an Effective Ethics Program (Chapter 8) ☐ 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
9	Interim Revision, Workshop and Project Group Consultation	3+3
10	Managing and Controlling Ethics Programs (Chapter 9) ☐ 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	3
11	11. Globalization of Ethical Decision Making (Chapter 10) ☐ 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	3
12	. Sustainability: Ethical and Social Responsibility Dimensions (Chapter 12) ☐ 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	3
13	Project Presentation & Review	3
14	Final Examination	3
	Total	45 hours

TEACHING AND LEARNING ACTIVITIES

In this learning module, students will work towards attaining the ILOs through the following teaching and learning activities:

Teaching and Learning Activities	M1	M2	M3	M4	M5
T1. Lectures	✓	✓	✓	✓	✓
T2. In-class Discussions	✓	✓	✓	✓	✓
T3. Assignments/Projects/Exams	✓	✓	✓	✓	✓

ATTENDANCE

Attendance requirements are governed by the Academic Regulations Governing Bachelor's Degree Programmes of the Macao Polytechnic University. Students who do not meet the attendance requirements for the learning module shall be awarded an 'F' grade.

ASSESSMENT

In this learning module, students are required to complete the following assessment activities:

Assessment Activities	Weighting (%)	ILOs to be Assessed
A1. In-class interactions and exercises	15	M1:M5
A2. Mid-Term Test	20	M1:M5
A3. Group Assignment	25	M1:M5
A4. Final Examination	40	M1:M5

The assessment will be conducted following the University's Assessment Strategy (see www.mpu.edu.mo/teaching_learning/en/assessment_strategy.php). Passing this learning module indicates that students will have attained the ILOs of this learning module and thus acquired its credits.

MARKING SCHEME

	Assessment			
Criterion	Project	Presentation	Mid-term Exam	Final Exam
Excellent A, A- 88% - 100%	Strong evidence of original thinking; good organisation, capacity to analyse and systemise; superior grasps of subject matter; strong evidence of extensive knowledge base.			
Very Good, B+ 83% - 87%	Evidence of grasps of subject; strong evidence of critical capacity and analytical ability; good understanding of issues; evidence of familiarity with literature.			
Good B. B- 73% - 82%	Evidence of grasp of subject; some evidence of critical capacity and analytical ability; reasonable understanding of issues; evidence of familiarity with literature.			
Satisfactory C+, C, C-	Profiting from the study experience; understanding of the subject; ability to develop solutions to simple problems in the material.			

58% - 72%	
Pass D+, D 50% - 57%	Sufficient familiarity with the subject matter to enable the student to progress without repeating the learning module
Fail F 0% - 49%	Little evidence of familiarity with the subject matter; weak in critical and analytical skills; limited, or irrelevant use of literature.

REQUIRED READINGS

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

STUDENT FEEDBACK

At the end of every semester, students are invited to provide feedback on the learning module and the teaching arrangement through questionnaires. Your feedback is valuable for instructors to enhance the module and its delivery for future students. The instructor and programme coordinators will consider all feedback and respond with actions formally in the annual programme review.

ACADEMIC INTEGRITY

The Macao Polytechnic University requires students to have full commitment to academic integrity when engaging in research and academic activities. Violations of academic integrity, which include but are not limited to plagiarism, collusion, fabrication or falsification, repeated use of assignments and cheating in examinations, are considered as serious academic offenses and may lead to disciplinary actions. Students should read the relevant regulations and guidelines in the Student Handbook which is distributed upon the admission into the University, a copy of which can also be found at www.mpu.edu.mo/student_handbook/.