



## FACULTY OF BUSINESS BACHELOR OF ACCOUNTING

### LEARNING MODULE OUTLINE

Academic Year	2024 / 2025	Semester	1
Module Code	BUSS1120-221		
Learning Module	Business Ethics		
Pre-requisite(s)	Nil		
Medium of Instruction	English		
Credits	3	Contact Hours	45
Instructor	Dr. David Chan	Email	cbchan@ipm.edu.mo
Office	M522, Meng Tak Building	Office Phone	8599-3343

### MODULE DESCRIPTION

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

#### Additional Information

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 course 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.



## 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

Alignment of Program and Module Intended Learning Outcomes (MKT):

PILOs	M(ILO)				
	1	2	3	4	5
P1. Explain the core concepts, values and Skills - Students are able to apply the marketing principles, concepts, theories in analyzing the changing business environment.	✓	✓			
P2. Apply appropriate Tools and technologies - Students are able to demonstrate using related tools, technology and skills to generate proposals and solutions.		✓		✓	
P3. Proceed Lifelong learning - Students are able to apply self and independent learning to leverage learned knowledge in practical life.					
P4. Adopt Leadership approaches - Students are able to develop collaborative groups, synergy teams in achieving objectives and shared goals.				✓	✓
P5. Demonstrate and practice Legal and Ethical Values - Students are able to identify professional ethics from broad business practices.			✓	✓	✓
P6. Effective Communication Skills - Students are able to communicate and present ideas effectively.			✓	✓	
P7. Critical Thinking - Students are able to apply self-understanding and analysis of critical perspectives to issues in broad conditions for problem solving.		✓		✓	
P8. Intercultural Competence - Students are competent to associate in a diversified social and global community.					✓



### Alignment of Program and Module Intended Learning Outcomes (E-Comm)

PILOs	M (ILO)				
	1	2	3	4	5
1. Demonstrate an understanding of the business processes and operations and the skillful realization of information technologies required to practice electronic commerce;	✓			✓	
2. Apply knowledge in business, mathematics, programming, computing, web development, and database to address complex problems in the context of electronic commerce;	✓	✓			
3. Analyze critically the effect of web technology use on organizational performance and develop electronic commerce strategies that fit organizational objectives;					
4. Select and apply tools and technologies to effectively implement electronic commerce systems in business intelligence, enterprise resources planning, supply chain management, and customer relationship management;				✓	✓
5. Develop relationships, motivate others, manage conflicts, lead changes, and work across differences in multi-disciplinary electronic commerce projects;			✓		
6. Communicate and work effectively using written and spoken word, non-verbal language, and electronic tools with fellow professionals and different stakeholders in the electronic commerce industry;				✓	
7. Demonstrate a global electronic commerce perspective as evidenced by an understanding of foreign languages and the role of Macau as an interface between the East and the West;					✓
8. Cope with and manage contemporary advancement related to electronic commerce development and demonstrate lifelong learning attitudes and abilities;	✓	✓			
9. Conduct research and devise innovative electronic commerce models to exploit business opportunities; and					
10. Reflect on professional responsibilities and keep up with the latest electronic commerce issues on legal, environmental, ethical, and societal considerations to benefit society comprehensively.			✓		



## MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	The Importance of Business Ethics (Chapter 1) (chapter 1, previous edition) <ul style="list-style-type: none"><li>● Business Ethics Defined</li><li>● Why Study Business Ethics?</li><li>● The Development of Business Ethics</li><li>● Developing an Organizational and Global Ethical Culture</li><li>● The Benefits of Business Ethics</li></ul>	3
2	Stakeholder Relationships, Social Responsibility, and Corporate Governance (Chapter 2) (chapter 2, previous edition) <ul style="list-style-type: none"><li>● Stakeholders Define Ethical Issues in Business</li><li>● Social Responsibility and Ethics</li><li>● Issues in Corporate Social Responsibility</li><li>● Social Responsibility and the Importance of a Stakeholder Orientation</li><li>● Corporate Governance Provides Formalized Responsibility to Stakeholders</li><li>● Implementing a Stakeholder Perspective</li><li>● Contributions of a Stakeholder Perspective</li></ul>	3
3	Sustainability: Ethical and Social Responsibility Dimensions (Chapter 3) (chapter 12, previous edition) <ul style="list-style-type: none"><li>● Defining Sustainability</li><li>● How Sustainability Relates to Ethical Decision-Making and Social Responsibility</li><li>● Global environmental issues</li><li>● Environmental Legislation</li><li>● Alternative Energy Sources</li><li>● Business Response to Sustainability Issues</li><li>● Strategic Implementation of Environmental Responsibility</li></ul>	3
4	Emerging Business Ethics Issues (Chapter 5) (chapter 3, previous edition) <ul style="list-style-type: none"><li>● Recognizing an Ethical Issue (Ethical Awareness)</li><li>● Foundational Values for Identifying Business Ethics Issues</li><li>● Emerging Ethical Issues and Dilemmas in Business</li><li>● The Challenge of Determining an Ethical Issue in Business</li></ul>	3
5	Ethical decision Making (Chapter 6) (chapter 5, previous edition) <ul style="list-style-type: none"><li>● A Framework for Ethical Decision Making in Business</li><li>● Using the Ethical Decision-Making Model to Improve Ethical Decisions</li><li>● Normative Considerations in Ethical Decision Making</li><li>● Understanding Ethical Decision Making</li></ul>	3



6	Individual Factors: Moral Philosophies and Values (Chapter 7) (chapter 6, previous edition) <ul style="list-style-type: none"><li>● Moral Philosophy Defined</li><li>● Moral Philosophies</li><li>● Applying Moral Philosophy to Ethical Decision Making</li><li>● Cognitive Moral Development and its Problems</li><li>● White-Collar Crime</li><li>● Individual Factors in Business Ethics</li></ul>	3
7	Organizational Factors: The Role of Ethical Culture and Relationships (Chapter 8) (chapter 7, previous edition) <ul style="list-style-type: none"><li>● Defining Corporate Culture</li><li>● The Role of Corporate Culture in Ethical Decision Making</li><li>● Organizational Structure</li><li>● Group Dimensions of Corporate Structure and Culture</li><li>● Variation in Employee Conduct</li><li>● Can People Control Their Actions Within a Corporate Culture</li></ul>	3
8 & 9	Developing and Implementing an Effective Ethics Program (Chapter 9) (chapters 8 and 9, previous edition) <ul style="list-style-type: none"><li>● The Responsibility of the Corporation to Stakeholders</li><li>● The Need for Organizational Ethics Programs</li><li>● An Effective Ethics Program</li><li>● Codes of Conduct</li><li>● Ethics Officers</li><li>● Ethics Training and Communication</li><li>● Systems to Monitor and Enforce Ethical Standards</li><li>● The Ethics Audit</li></ul>	6
10	Global Business Ethics Issues (Chapter 10) (chapter 10 earlier edition) <ul style="list-style-type: none"><li>● Global Culture, Values, and Practices</li><li>● Economic Foundations of Business Ethics</li><li>● Multinational Corporations (MNCs)</li><li>● Global Cooperation to Support Responsible Business</li><li>● Global Ethics Issues</li><li>● The Importance of Ethical Decision making in Global Business</li></ul>	3
11	Technology: Ethics and Social Responsibility Issues (Chapter 12) (chapter 3, previous edition) <ul style="list-style-type: none"><li>● Defining Technology</li><li>● Ethics Issues in Technology</li><li>● Managing Ethics Issues in Technology</li><li>● The Future of Technology Ethics</li></ul>	3
12	Oral presentation	3
13	Oral presentation	3
14	Revision	3
15	Final Assessments	3



## 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. Lecture, tutorial, case analysis, video play	✓	✓	✓	✓	✓

## 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. Written Project	25	M1 – M5
A2. Oral Presentation	25	M1 – M5
A3. Final Assessments	50	M1 – M5
Total	100	

The assessment will be conducted following the University's Assessment Strategy (see [www.mpu.edu.mo/teaching\\_learning/en/assessment\\_strategy.php](http://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 Task	Criterion	Excellent	Very Good, Good	Satisfactory	Pass	Fail
			A, A-	B+, B, B-	C+, C, C-	D+, D	F
			88% - 100%	73% - 87%	58% - 72%	50% - 57%	0 – 49%
1.	Project	Demonstrate the understanding of the subjects	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Oral presentation	Demonstrate the ability to answer questions on topics covered in the outline					
3.	Final Exam	Demonstrate the understanding of the subject and the arguments are articulated and organized in terms of presentation and writing					
4.	Re-sit Exam	Demonstrate the ability to identify and apply appropriate concepts, methods and techniques					
5.		Be able to provide a specific conclusion / solution under special conditions					

## REQUIRED READINGS

Ferrell, O.C., Fraedrich, J., & Ferrell, L. Business Ethics: Ethical Decision Making & Cases, Boston USA: Cengage Learning, the 13th edition.

## REFERENCES

Buchholtz, A.K. & Carroll, A.B. Business and Society, Ethics, Sustainability and Stakeholder Management Boston USA: Cengage Learning, the most up-to-date edition



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Velasquez, M.G. Business Ethics, Concepts and Cases CA: Pearson, the most up-to-date edition.

## **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/](http://www.mpu.edu.mo/student_handbook/).

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