

**City University of Hong Kong  
Course Syllabus**

**offered by Department of Accountancy  
with effect from Summer Term 2015**

---

---

**Part I Course Overview**

**Course Title:** Business Ethics for Professional Accountants and Company Secretaries

**Course Code:** AC5590

**Course Duration:** 1 semester

**Credit Units:** 3

**Level:** P5

**Medium of Instruction:** English

**Medium of Assessment:** English

**Prerequisites:**  
(Course Code and Title) Nil

**Precursors:**  
(Course Code and Title) Nil

**Equivalent Courses:**  
(Course Code and Title) Nil

**Exclusive Courses:**  
(Course Code and Title) Nil

## Part II Course Details

### 1. Abstract

This course aims to explore the ethical dimensions of accounting and business practice, relationship of accounting and business ethics to general field of ethics and the ethical foundations and theories upon which accounting and business practice are based. Through a combination of teaching and learning activities including interactive seminars where lectures are combined with class discussions and in-class exercises, group presentations and/or debates, we develop students' ability to recognize issues in accounting and business practice that have ethical implications and improve students' ability to deal with ethical dilemmas and make ethical decisions accordingly. Students will engage in discussions and debates of resolving ethical issues and dilemmas in accounting and business practice, both verbally and in written form, with appropriate supporting reasons and analyses, individually and in a team environment.

### 2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

No.	CILOs	Weighting (if applicable)	Discovery-enriched curriculum related learning outcomes (please tick where appropriate)		
			A1	A2	A3
1.	Explain a number of selected ethical theories and apply these theories in the analysis of accounting and business ethics.		√	√	
2.	Understand the ethical foundations and factors that influence ethical decision making in market economics and corporate governance.		√	√	
3.	Identify accounting ethics issues and dilemmas and apply ethical theories and framework learned in this course to resolve these issues and dilemmas accordingly.		√	√	
4.	Identify business ethics issues and dilemmas and apply ethical theories and framework learned in this course to resolve these issues and dilemmas accordingly.		√	√	
5.	Provide advice to corporate officials including members of the board of directors and top executives on key issues in accounting and business ethics. This is done by writing structured reports and making oral presentations in a precise and concise manner, individually and in a team environment.		√	√	
		100%			

A1: Attitude

*Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.*

A2: Ability

*Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.*

A3: Accomplishments

*Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.*

### 3. Teaching and Learning Activities (TLAs)

(TLAs designed to facilitate students' achievement of the CILOs.)

TLA	Brief Description	CILO No.					Hours/week (if applicable)
		1	2	3	4	5	
Interactive Seminars*	Lecturer presenting on subject material and class discussions	√	√	√	√	√	
Group project and presentation*	Students will work as a group on a project/case and do a group presentation	√	√	√	√	√	
In-class exercises*	Students will work on in-class exercises and present their responses	√	√	√	√	√	
Individual written report*	Students will work individually on a project/case and submit a written report.	√	√	√	√	√	

\* DEC TLA element

### 4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

Assessment Tasks/Activities	CILO No.					Weighting	Remarks
	1	2	3	4	5		
Continuous Assessment: <b>50%</b>							
Group presentation #	√	√	√	√	√	15-25%	
Continuous evaluations of students' in-class participation and exercises #	√	√	√	√	√	5-10%	
Individual written report #	√	√	√	√	√	15-25%	
Examination: <b>50%</b> (duration: 3 hours)							
Final examination	√	√	√	√	√	50%	
						100%	

# DEC AT element

*Students are required to pass both coursework and examination components in order to pass the course.*

## 5. Assessment Rubrics

*(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)*

	Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)	Failure (F)
1.	Group presentation	Ability to explain and apply ethical theories with an understanding of ethical factors influencing market economics and corporate governance; ability to identify accounting and business ethics situations and apply framework learned to resolve these issues; Ability to communicate analysis findings and recommendations to top management, verbally and in written form, individually and as a team.	High	Significant	Moderate	Basic	Below awareness levels
2.	Continuous evaluations of students' in-class participation and exercises.		High	Significant	Moderate	Basic	Below awareness levels
3.	Individual Written Report		High	Significant	Moderate	Basic	Below awareness levels
4.	Final examination		High	Significant	Moderate	Basic	Below awareness levels

**Part III Other Information** (more details can be provided separately in the teaching plan)

**1. Keyword Syllabus**

*(An indication of the key topics of the course.)*

Accounting Ethics. Business Ethics. Ethical Decision Making Framework. Evolution of Philosophical Ethics. Ethics and Business Practice. Ethics and Employee/Customer Relationships. Ethics and the Society/Information Age. Ethics and the Market Place. Ethics and the Work Place. Professional Code of Ethics.

**2. Reading List**

**2.1 Compulsory Readings**

*(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)*

1.	Brooks, L.J., Dunn, P., <i>Business &amp; Professional Ethics for Directors, Executives &amp; Accountants</i> , South-Western Cengage Learning, latest edition
2.	Professional Codes of Ethics <ol style="list-style-type: none"><li>Hong Kong Institute of Certified Public Accountants</li><li>Institute of Management Accountants Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management</li><li>The Institute of Internal Auditors</li><li>Other relevant professional bodies</li></ol>

**2.2 Additional Readings**

*(Additional references for students to learn to expand their knowledge about the subject.)*

1.	Brewster, M., <i>Unaccountable : How the Accounting Profession Forfeited a Public Trust</i> , Wiley, latest edition.
2.	Hoffman, W.M., Frederick, R.E. and Schwartz, M.S., <i>Business Ethics – Readings and Cases in Corporate Morality</i> , McGraw Hill, latest edition.
3.	E-Journals - selected articles in (but not limited to) the following journals: <ul style="list-style-type: none"><li>▪ Journal of Business Ethics</li><li>▪ Business Ethics Quarterly</li><li>▪ Business and Professional Ethics Journal</li><li>▪ Philosophy and Public Affairs</li><li>▪ Harvard Business Review</li></ul>