

**City University of Hong Kong
Course Syllabus**

**offered by Department of Accountancy
with effect from Semester A 2020/21**

Part I Course Overview

Course Title: Corporate Social Responsibilities and Accounting Ethics

Course Code: AC5790P

Course Duration: Intensive mode: 3 days

Credit Units: 1.5

Level: P5

Medium of Instruction: Putonghua supplemented by English

Medium of Assessment: Chinese

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. Course Aims

This course aims to:

1. Explore the ethical dimensions of accounting and business practice, relationship of accounting and business ethics to general field of ethics and the ethical foundations upon which accounting and business practice are based.
2. Develop students' ability to recognize issues in accounting and business practice that have ethical implications.
3. Improve students' ability to deal with ethical dilemmas and make ethical decisions in accounting and business practice.
4. Develop students' ability to 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.	Describe, explain and critically evaluate a number of ethics theories and apply these theories in the analysis of accounting and business ethics.		✓	✓	
2.	Describe, explain and critically evaluate the ethical foundations and the factors that influence ethical decision making in accounting and business practice as part of the managerial decision making in market economics and corporate governance.		✓	✓	
3.	Identify accounting ethics issues and dilemmas as they arise in a wide range of core accounting areas including financial accounting, management accounting, financial management, tax, audit, MIS and corporate social responsibility reporting; apply ethical theories to the issues and recommend or make decisions to resolve these issues and dilemmas accordingly, reflecting students' own sense of ethical commitments.		✓	✓	✓

4	Identify selected business ethics issues and dilemmas as they arise in specific business situations including conflicts of interest, in the workplace, international operation, crisis management and other situations; apply ethical theories to the issues and recommend or make decisions to resolve these issues and dilemmas accordingly, reflecting students' own sense of ethical commitments.		✓	✓	✓
5	Write structured reports and make oral presentations in a precise and concise manner, display skills of collecting, organizing, critically analyzing and synthesizing relevant material in the application of knowledge, 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 lectures*	The lecturer will play a facilitating role which may involve: lecture on the subject material of the week; setting the agenda for weekly class discussions one week ahead; setting the questions to be discussed in weekly class meetings one week ahead and these become the individual written reports to be submitted as homework; moderating class discussions; encouraging and evaluating student participation, both in-class and in e-platforms.	✓	✓	✓	✓		
Group case analysis and presentations*	Students will work in groups to lead weekly class discussions	✓	✓	✓	✓	✓	
Guest Speakers*	Practitioner(s) in industry will be invited as guest speaker(s) to attest the practice of accounting and business ethics in real life.	✓	✓	✓	✓		
Outside regular class hours*	Online Discussion Board and Facebook (or Twitter) will be created for the course.	✓	✓	✓	✓		

* DEC TLA element

Embeds research elements in the course design: Key theories and findings in the corporate governance literature are contained in the lecture notes and discussed during the seminar time.

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: <u>70%</u>							
<u>In-class discussion and case analysis</u> Students need to participate actively in in-class activities such as case study, discussion, and exercises designed to facilitate their understanding of knowledge taught in class.	✓	✓	✓	✓	✓	10%	
<u>Individual written report (homework)</u> Students will be assessed via individual case assignment their understanding of concepts learned in class, textbooks, reading materials and their ability to apply subject-related knowledge.	✓	✓	✓	✓	✓	20%	
<u>Group presentations</u> (inclusion of a group written report is at the discretion of the lecturer) Students will work in groups, prepare and deliver presentations on selected topics. Students are required to search information for the topics from multiple information sources to discuss and exemplify the topics.	✓	✓	✓	✓	✓	20%	
<u>Mid-term test</u> Students will be assessed via the mid-term test their understanding of concepts learned in class, textbooks, reading materials and their ability to apply subject- related knowledge.	✓	✓	✓			20%	
Examination: <u>30%</u> (duration: 3 hours)							
<u>Final examination (Case Analysis)</u> Students will be assessed via the examination their understanding of concepts learned in class, textbooks, reading materials and their ability to apply subject- related knowledge.	✓	✓	✓	✓		30%	
						100%	

Note: Students must pass both the coursework and the final examination in order to pass this 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-)	Fair (C+, C, C-)	Marginal (D)	Failure (F)
In-class discussion and case analysis		Demonstrates excellent ability in describing, explaining and critically evaluating the theories of ethics; superior grasp of the ethics theories essentials when analyzing accounting and business ethics; evidence of extensive knowledge base in utilizing the basic ethics theories.	Demonstrates sound ability in describing, explaining and critically evaluating the theories of ethics; good grasp of the ethics theories essentials when analyzing accounting and business ethics; evidence of wide knowledge base in utilizing the basic ethics theories.	Demonstrates adequate ability in describing, explaining and critically evaluating the theories of ethics; reasonable grasp of the ethics theories essentials when analyzing accounting and business ethics; evidence of adequate knowledge base in utilizing the basic ethics theories.	Demonstrates some ability in describing, explaining and critically evaluating the theories of ethics; sufficient grasp of the ethics theories essentials when analyzing accounting and business ethics; evidence of some knowledge base in utilizing the basic ethics theories.	Not even reaching marginal levels
individual written report (homework)		Strong evidence of critical thinking in evaluating the ethical foundations and factors that influence ethical decision making in accounting and business practice; display excellent organization and capacity in analyzing and synthesizing accounting and business ethics in practice, in the context of market economics and corporate governance.	Some evidence of critical thinking in evaluating the ethical foundations and factors that influence ethical decision making in accounting and business practice; display good organization and capacity in analyzing and synthesizing accounting and business ethics in practice, in the context of market economics and corporate governance.	Adequate grasp of subject matter; reasonable critical capacity and analytical ability; some understanding of issues.	Sufficient familiarity with the subject matter; able to discuss basic issues.	Not even reaching marginal levels

Group project and presentation		Strong evidence of original thinking in identifying and discussing accounting ethics issues and dilemmas in core accounting areas; display excellent organization and capacity in analyzing, synthesizing and decision making; superior grasp of subject matter with evidence of extensive knowledge base.	Good grasp of subject matter; sound critical capacity and analytical ability; evidence of good understanding of issues and familiarity with related literature.	Adequate grasp of subject matter; reasonable critical capacity and analytical ability; some understanding of issues.	Sufficient familiarity with the subject matter; able to discuss simple issues.	Not even reaching marginal levels
Mid-term test		Strong evidence of original thinking in identifying and discussing ethics issues and dilemmas in selected business practice situations; display excellent organization and capacity in analyzing, synthesizing and decision making; superior grasp of subject matter with evidence of extensive knowledge base.	Good grasp of subject matter; sound critical capacity and analytical ability; evidence of good understanding of issues and familiarity with related literature.	Adequate grasp of subject matter; reasonable critical capacity and analytical ability; some understanding of issues.	Sufficient familiarity with the subject matter; able to discuss simple issues.	Not even reaching marginal levels

Final examination		Demonstrates excellent ability in writing structured reports and making oral presentations, individually and in collaboration with team members; indicate a high level of understanding and retention by the target audience.	Demonstrates sound ability in writing structured reports and making oral presentations, individually and in collaboration with team members; indicate a high level of understanding and retention by most of the target audience most of the time.	Demonstrates adequate ability in writing structured reports and making oral presentations, individually and in collaboration with team members; indicate an adequate level of understanding and retention by most of the target audience most of the time.	Demonstrates some ability in writing structured reports and making oral presentations, individually and in collaboration with team members; indicate an adequate level of understanding and retention by at least some of the target audience some of the time.	Not even reaching marginal levels
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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, ethics theory, political moral philosophy, market morality, ethics and psychology.
- Ethics environment, ethical governance, professional codes of ethics, ethics decision making process.
- Ethics and financial accounting, ethics and management accounting, ethics and financial management, ethics and tax, ethics and audit, ethics and MIS.
- Ethics and conflicts of interest, ethics and the workplace, ethics and international operation, ethics and crisis management.
- Corporate Social Responsibility Reporting (CSRR).
- Ethical dilemmas, ethics and creative accounting, accountant and whistleblower, ethical commitments.

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.)

Nil

2.2 Additional Readings

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

It is envisaged that a course pack will be tailor made for this course. The following texts are for general reference only:

1. Brewster, M., *Unaccountable: How the Accounting Profession Forfeited a Public Trust*, Wiley, latest edition.
2. Brooks, L.J., Dunn, P., *Business & Professional Ethics for Directors, Executives & Accountants*, South-Western Cengage Learning, latest edition.
3. Calhoun, C; Oliverio, M.E. and Wolitzer, P., *Ethics and the CPA: Building Trust and Value-Added Services*, Wiley, latest edition.
4. Duska, R.F. and Duska, B.S., *Accounting Ethics*, Blackwell Pub, latest edition.
5. Hoffman, W.M., Frederick, R.E. and Schwartz, M.S., *Business Ethics – Readings and Cases in Corporate Morality*, McGraw Hill, latest edition.
6. MsPhail, K. and Walters, D., *Accounting and Business Ethics: An Introduction*, Routledge, latest edition.
7. Professional Codes of Ethics
 - a. Chinese Institute of Certified Public Accountants;
 - b. Institute of Management Accountants Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management;
 - c. The Institute of Internal Auditors.

2. Online Resources:

Selected articles in accounting and business ethics will be uploaded to course Canvas.