AC5790P: CORPORATE SOCIAL RESPONSIBILITIES AND ACCOUNTING ETHICS

Effective Term

Semester A 2025/26

Part I Course Overview

Course Title

Corporate Social Responsibilities and Accounting Ethics

Subject Code

AC - Accountancy

Course Number

5790P

Academic Unit

Accountancy (AC)

College/School

College of Business (CB)

Course Duration

Non-standard Duration

Other Course Duration

Intensive mode: 2 days

Credit Units

1

Level

P5, P6 - Postgraduate Degree

Medium of Instruction

Other Languages

Other Languages for Medium of Instruction

Putonghua supplemented by English

Medium of Assessment

Chinese

Prerequisites

Nil

Precursors

Nil

Equivalent Courses

Nil

Exclusive Courses

Nil

Part II Course Details

Abstract

This course aims to:

a. Explore the ethical dimensions of accounting and business practice, relationship of accounting and business ethics, and the general ethics and ethical foundations upon which accounting and business practices are based.
b. Develop students' ability to recognize issues in accounting and business practice that have ethical implications.
c. Improve students' ability to deal with ethical dilemmas and make ethical decisions in accounting and business practice.
d. 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.

Course Intended Learning Outcomes (CILOs)

	CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	Describe, explain and critically evaluate a number of ethics theories and apply these theories in the analysis of accounting and business ethics.		x	x	
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.		x	x	
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 resolutions to these issues and dilemmas accordingly, raising students' own sense of ethical commitments.		x	x	x
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 resolutions to these issues and dilemmas accordingly, raising students' own sense of ethical commitments.		x	x	x

5	Write structured reports and make oral presentations in a precise and concise manner, display skills of collecting, organizing, critically analyzing and synthesizing relevant materials in the application of knowledge, individually and in a team environment.		x	x	

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 real-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.

Learning and Teaching Activities (LTAs)

	LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Lectures*	Students will learn important concept in relation to the course subject matter through interactive lectures. The lecturer will play a facilitating role which may involve conducting teaching according to teaching plans, setting the agendas and questions to be discussed in class meetings, moderating class discussions, and encouraging and evaluating student participation, both in-class and on e-platforms.	1, 2, 3, 4, 5	
2	Guest Speaker Sessions	Students will learn the practice of accounting and business ethics in real life from practitioner(s) in the industry as guest speaker(s).	1, 2, 3, 4	

Additional Information for LTAs

* 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.

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("-" for nil entry)	Allow Use of GenAI?
1	In-class Discussion and Presentation: 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.	1, 2, 3, 4, 5	30	-	Yes
2	Case Analysis Report: Students will be assessed via case analysis report their understanding of concepts learned in class, textbooks, reading materials and their ability to apply subject-related knowledge.	1, 2, 3, 4, 5	70	-	Yes

Continuous Assessment (%)

100

Assessment Rubrics (AR)

Assessment Task

In-class Discussion and Presentation (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Ability to describe, explain, and critically evaluate the theories of ethics, and demonstrate understanding of ethics theories essentials

Excellent

(A+, A, A-) 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; abundant evidence of extensive knowledge base in utilizing the basic ethics theories.

Good

(B+, B, B-) 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.

Fair

(C+, C, C-) 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.

Marginal

(D) 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.

Failure

(F) Not even reaching marginal levels

Assessment Task

Case Analysis Report (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

Ability to explain the factors that influence ethical decision making

Excellent

(A+, A, A-) Strong evidence of critical thinking in evaluating the factors that influence ethical decision making in accounting and business practice; display excellent capacity in analyzing accounting and business ethics in practice, in the context of market economics and corporate governance.

Good

(B+, B, B-) Some evidence of critical thinking in evaluating factors that influence ethical decision making in accounting and business practice; display good capacity in analyzing accounting and business ethics in practice, in the context of market economics and corporate governance.

Fair

(C+, C, C-) Adequate grasp of subject matter; reasonable critical capacity and analytical ability; some understanding of issues.

Marginal

(D) Sufficient familiarity with the subject matter; able to discuss basic issues.

Failure

(F) Not even reaching marginal levels

Assessment Task

In-class Discussion and Presentation (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Ability to describe, explain, and critically evaluate the theories of ethics, and demonstrate understanding of ethics theories essentials

Excellent

(A+, A, A-) 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; abundant evidence of extensive knowledge base in utilizing the basic ethics theories.

Good

(B+, B) 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.

Marginal

(B-, C+, C) 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.

Failure

(F) Not even reaching marginal levels

Assessment Task

Case Analysis Report (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

Ability to explain the factors that influence ethical decision making

Excellent

(A+, A, A-) Strong evidence of critical thinking in evaluating the factors that influence ethical decision making in accounting and business practice; display excellent capacity in analyzing accounting and business ethics in practice, in the context of market economics and corporate governance.

Good

(B+, B) Some evidence of critical thinking in evaluating factors that influence ethical decision making in accounting and business practice; display good capacity in analyzing accounting and business ethics in practice, in the context of market economics and corporate governance.

Marginal

(B-, C+, C) Adequate grasp of subject matter; reasonable critical capacity and analytical ability; some understanding of issues.

Failure

(F) Not even reaching marginal levels

Part III Other Information

Keyword Syllabus

- 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, professional code of ethics and creative accounting, accountant and whistleblower, ethical commitments;

Reading List

Compulsory Readings

	Title
1	Nil

Additional Readings

	Title
1	陈汉文、韩洪灵。《商业伦理与会计职业道德》。中国：中国人民大学出版社。
2	Brewster, M., Unaccountable: How the Accounting Profession Forfeited a Public Trust, Wiley, latest edition.
3	Brooks, L.J., Dunn, P., Business & Professional Ethics for Directors, Executives & Accountants, South-Western Cengage Learning, latest edition.
4	Calhoun, C; Oliverio, M.E. and Wolitzer, P., Ethics and the CPA: Building Trust and Value-Added Services, Wiley, latest edition.
5	Duska, R.F. and Duska, B.S., Accounting Ethics, Blackwell Pub, latest edition.
6	Hoffman, W.M., Frederick, R.E. and Schwartz, M.S., Business Ethics – Readings and Cases in Corporate Morality, McGraw Hill, latest edition.
7	MsPhail, K. and Walters, D., Accounting and Business Ethics: An Introduction, Routledge, latest edition.
8	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.