



ACCT19083 Corporate Governance & Ethics

Term 2 - 2024

Profile information current as at 07/07/2025 07:40 am

All details in this unit profile for ACCT19083 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

General Information

Overview

This unit aims to develop an understanding of the underlying concepts of corporate governance, ethics and organisational citizenship which are relevant to the contemporary business environment. To do this, the unit will focus on values, philosophies, theories and models of corporate governance and ethical practice. By using a combination of case study analysis and role-play, you will develop an awareness of the role that ethical issues play in business governance and management, and develop an ability to critically analyse ethical issues that arise in business life.

Details

Career Level: *Undergraduate*

Unit Level: *Level 3*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

Pre-requisites or Co-requisites

Completion of 48 credit points in the first year of equivalent full-time study.

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

Offerings For Term 2 - 2024

- Brisbane
- Melbourne
- Online
- Sydney

Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

Class and Assessment Overview

Recommended Student Time Commitment

Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

[Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

[Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview

1. **Online Quiz(zes)**

Weighting: 10%

2. **Group Work**

Weighting: 40%

3. **Report**

Weighting: 30%

4. **Oral Examination**

Weighting: 20%

Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

CQUniversity Policies

All University policies are available on the [CQUniversity Policy site](#).

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Student Evaluations

Feedback

More feedback requested on assessments

Recommendation

Provide more feedback to students for assessments

Feedback from Student Evaluations

Feedback

More support and guidance required for main assessments.

Recommendation

Provide more support and guidance for assessments.

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Apply the fundamental principles of business ethics and corporate governance in a range of contexts
2. Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
3. Practice ethical decision-making using appropriate strategies and models in a given context
4. Formulate solutions to ethical problems in organisations using effective ethics programs
5. Discuss, debate and reflect on business ethics in a culturally-diverse global environment
6. Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

ACCT19083 supports external accreditation requirements for business acumen, critical thinking and communication competencies.

Alignment of Learning Outcomes, Assessment and Graduate Attributes

 N/A Level	 Introductory Level	 Intermediate Level	 Graduate Level	 Professional Level	 Advanced Level
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Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes					
	1	2	3	4	5	6
1 - Online Quiz(zes) - 10%	•	•		•		
2 - Group Work - 40%	•	•	•	•	•	•
3 - Report - 30%	•	•	•	•	•	•
4 - Oral Examination - 20%	•	•	•	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
1 - Communication					•	•
2 - Problem Solving						•
3 - Critical Thinking		•	•	•		•
4 - Information Literacy						
5 - Team Work					•	
6 - Information Technology Competence						
7 - Cross Cultural Competence					•	•
8 - Ethical practice		•	•	•	•	•
9 - Social Innovation						
10 - Aboriginal and Torres Strait Islander Cultures						

Textbooks and Resources

Textbooks

ACCT19083

Supplementary

Accountants' truth : knowledge and ethics in the financial world

1st Edition (2011)

Authors: Matthew Gill (Matthew James)

Oxford University Press

ISBN: 9780199603107

Binding: Paperback

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Supplementary

Australian corporate governance : a review and analysis of key issues

(2009)

Authors: Psaros, James

Pearson Education Australia

Frenchs Forest, NSW

ISBN: 1-4860-1909-9

Binding: eBook

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Supplementary

Corporate governance and accountability

2nd Edition (2007)

Authors: J. Solomon

Wiley

Chichester , England

ISBN: 0470034513

Binding: Paperback

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Supplementary

Ethics, governance & accountability : a professional perspective

(2005)

Authors: Steven Dellaportas; Kathy Gibson; Ratnam Alagiah; Marion Hutchinson; Philomena Leung; David Van Homrigh

John Wiley & Sons

Milton, Qld

ISBN: 0470804998

Binding: Hardcover

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Supplementary

Moral Issues in Business

4th Asia-Pacific Edition (2020)

Authors: William H. Shaw, Vincent Barry, Donata Muntean, Theodora Issa, Marcus Rodriqs

Cengage Learning

ISBN: 9780170441025

Binding: Paperback

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Microsoft Office (including Word and Powerpoint)

Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

Teaching Contacts

Janitha Abeygunasekera Unit Coordinator

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Schedule

Week 1 - 08 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
The moral dimension of business	Chapter 1	In this module you will begin to explore the importance of ethics in business, as well as some of the moral or ethical codes we live by.

Week 2 - 15 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
The study of ethics and its theories	Chapter 2	In this module you will begin to explore theories of ethics. The study of ethics has been under way for thousands of years. Moral philosophy was the first branch of philosophy started by the Greeks in 3rd century BC. Its come a long way since then!

Week 3 - 22 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Corporate governance and business ethics	Chapter 5	In this module you will begin to appreciate the central role of good corporate governance in creating and maintaining an ethical organisation. We will focus especially on the board of directors and how they maintain transparency, accountability and control throughout the organisation. Assessment 1 - Quiz 1 opens this week - All Quizzes due on Friday Week 12 by 11.55pm (AEST)

Week 4 - 29 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Corporate social responsibility	Chapter 4	In module you will begin to investigate the broad and narrow views of corporate social responsibility (CSR). CSR is a big issue in today's world of business and it is something you should have an understanding of. Do you think that a company should just focus on making money for its shareholders, or do you think it should make society its main focus? These are important and interesting questions to consider.

Week 5 - 05 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
The ethics of consumption	Chapter 6	<p>In this module you will begin to investigate the issues involved in having a consumer society. What are the responsibilities of businesses, the regulators and us, the consumers? What are the ethics of marketing campaigns that keep telling us that we need more "stuff"?</p> <p>You will find this an interesting and highly relevant topic.</p> <p>Assessment 1 - Quiz 2 opens this week - All Quizzes due on Friday Week 12 by 11.55pm (AEST)</p>

Vacation Week - 12 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
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Week 6 - 19 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
Ethics and international business	Chapter 7	<p>In this module you will begin to realise the ethical pressures and dilemmas inherent in doing business across countries and cultures. The multinational corporations often get a lot of criticism, but it is a very difficult business model to get right when your stakeholders are so culturally diverse. You will find the discussion on cultural relativism vs moral absolutism very interesting.</p> <p>Assessment 3 (PART 1) -Upload a 75-100 words introduction on the case you have selected for the assessment 3 - Close at 23:55 (11:55 PM) AEST</p> <p>Monday of Week 6</p>

Week 7 - 26 Aug 2024

Module/Topic	Chapter	Events and Submissions/Topic
Business ethics and the environment	Chapter 8	<p>In this module we consider the impact and responsibilities of business to the environment. When you consider the issues of global warming, rising sea levels, air pollution, land clearing and declining water quality, then you must realise that these are the great problems of our time. For example, should Australia continue to mine coal, or should we be more mindful of the predicament of our neighbours in the Pacific?</p> <p>Assessment 1 - Quiz 3 opens this week - All Quizzes due on Friday Week 12 by 11.55pm (AEST)</p>

Week 8 - 02 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
The ethics of the organisation	Chapter 9	<p>In this module you will begin to look at the employment relationships, and the rights and responsibilities of both the employer and employee. Can you be sacked for bagging your boss on Facebook? Yep, you can. Want to know more?</p>

Week 9 - 09 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Ethics in the workplace	Chapter 10	<p>In this module you will continue to explore current ethical issues in the workplace. What is informed consent? When is it needed? When is a gift not a bribe? What should you do if you are considering blowing the whistle?</p> <p>Assessment 1 - Quiz 4 opens this week - All Quizzes due on Friday Week 12 by 11.55pm (AEST)</p> <p>Assessment 2 -Submission of the video recorded presentation and Report - Close at 23:55 (11:55 PM) AEST Friday of Week 9</p> <p>Assessment 2 Due: Week 9 Friday (13 Sept 2024) 11:55 pm AEST</p>

Week 10 - 16 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Ethics, leadership and culture	Chapter 11	<p>In this module you will explore the interaction between ethics, culture and leadership. This is quite a dynamic mix and you can imagine the impact on the workplace of ethical leaders, just as you can imagine the impact of leaders with low character. Hint: try to avoid those if you can.</p>

Week 11 - 23 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Ethical decision-making	Chapter 4 of Dellaportas et al. (2005) Chapter 12	<p>In this module you get insights into some internationally accepted models for ethical decision-making, especially the American Accounting Association (AAA) model. Ethical decision-making is also contrasted with ordinary, or common decision-making. You will find this module very useful for your professional life.</p> <p>Assessment 1 - Quiz 5 opens this week - All Quizzes due on Friday Week 12 by 11.55pm (AEST)</p> <p>Assessment 3 (PART 2) -Submission of the Report - Close at 23:55 (11:55 PM) AEST Friday of Week 11</p> <p>Assessment 3 Due: Week 11 Friday (27 Sept 2024) 11:55 pm AEST</p>

Week 12 - 30 Sep 2024

Module/Topic	Chapter	Events and Submissions/Topic
Revision		<p>Assessment 1 - All Quizzes due on Friday Week 12 by 11.55pm (AEST)</p> <p>Assessment 1 Due: Week 12 Friday (4 Oct 2024) 11:55 pm AEST</p>

Review/Exam Week - 07 Oct 2024

Module/Topic	Chapter	Events and Submissions/Topic
Exam Week - 14 Oct 2024		
Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Assessment 1

Assessment Type

Online Quiz(zes)

Task Description

In weeks 3, 5, 7, 9, 11 there will be five short review quizzes. These quizzes will come online at the start of each of these weeks and remain open until 11:55pm on Week 12. They will not be re-opened after Week 12. Each Review Quiz will equate to 2% of total assessment.

Number of Quizzes

5

Frequency of Quizzes

Other

Assessment Due Date

Week 12 Friday (4 Oct 2024) 11:55 pm AEST

Return Date to Students

Results are made available as soon as the test is submitted.

Weighting

10%

Assessment Criteria

There may be a mixture of question types and the marks will vary.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online

Learning Outcomes Assessed

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
- Formulate solutions to ethical problems in organisations using effective ethics programs

2 Assessment 2

Assessment Type

Group Work

Task Description

This assessment item is a group exercise. You are required to submit a **report and a video recorded presentation**. Each group will provide an overview of how the corporate governance principles of control, accountability and transparency can be applied to the case study provided for Assessment Item 2.

Groups will be created during the first four weeks of the term.

Each group will present using a standard PowerPoint template supplied on Moodle. The report and the recorded video presentation will have to be submitted in week 9.

The conditions of the presentation are:

1. No more than 10 slides in total
2. No more than 10 minutes to be used for the presentation
3. The group will submit one report and one recorded video presentation
4. Only the team members who participated in the presentation will receive marks.

The report guideline is provided in Moodle.

The organisation of groups

Groups will be self-selecting and will consist of (no more than) five students each.

On-campus students will have the first four weeks of term to organise themselves into groups which must be within the same class. The local lecturer will be able to help students find groups. The local lecturer will also advise the unit

coordinator about the numbers of groups in their classes and the membership of each group.
Online students will have an online link provided in Moodle connecting all online students, to discuss and find a group.

Assessment Due Date

Week 9 Friday (13 Sept 2024) 11:55 pm AEST

Submit the deliverables using the links provided in Moodle.

Return Date to Students

Week 11 Friday (27 Sept 2024)

Weighting

40%

Assessment Criteria

The video recorded presentation is worth 10% and the Report is worth 30%.

The video recorded presentation will be assessed as follows:

- 7% for the quality of the scholarship, and
- 3% will be for the quality of your participation and the presentation overall.

The report will be assessed as follows:

- 4% for the Introduction
- 3% for the Organisation/structure
- 14% for the Content knowledge
- 4% for the Quality of writing & presentation
- 5% for the Conclusion, summary, recommendations

The marking rubrics are shared in Moodle under Assessment 2.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online Group

Learning Outcomes Assessed

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Formulate solutions to ethical problems in organisations using effective ethics programs
- Discuss, debate and reflect on business ethics in a culturally-diverse global environment
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

3 Assessment 3

Assessment Type

Report

Task Description

This is an individual assessment.

You will select a case related to a corporate governance breach incident. You will research on it and write a report about what the organisation could have done better to avoid this issue and the underlying reasons for your view.

The report guideline is provided in Moodle.

You will need to submit your work in two stages:

In week 6 - Upload a 75-100 words introduction on the case you have selected for the assessment 3 - Close at 23:55 (11:55 PM) AEST **Monday** of Week 6

In week 11 - Submission of the Final Report - Close at 23:55 (11:55 PM) AEST Friday of Week 11

Further details on this assessment item will be provided in Moodle during term.

Assessment Due Date

Week 11 Friday (27 Sept 2024) 11:55 pm AEST

Submit the deliverables using the links provided in Moodle.

Return Date to Students

Review/Exam Week Friday (11 Oct 2024)

Weighting

30%

Assessment Criteria

The 75-100 words introduction submitted will be worth 5%.

The final report submitted will be worth 25%

The report will be assessed as follows:

- 4% for the Introduction
- 3% for the Organisation/structure
- 10% for the Content knowledge
- 4% for the Quality of writing & presentation
- 4% for the Conclusion and summary

The marking rubric is shared in Moodle under Assessment 3.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online

Learning Outcomes Assessed

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context
- Formulate solutions to ethical problems in organisations using effective ethics programs
- Discuss, debate and reflect on business ethics in a culturally-diverse global environment
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

4 Assessment 4

Assessment Type

Oral Examination

Task Description

This is a Question and Answer session on the following:

1. The Assessments 2 completed by your group
2. the Assessment 3 that you completed individually, and
3. The content covered in the unit during the term (only from selected weeks; selected by the UC/lecturer).

Further details will be provided in Moodle and during classes.

Assessment Due Date

The sessions will be scheduled in Week 12 and during the exam period.

Return Date to Students**Weighting**

20%

Assessment Criteria

No Assessment Criteria

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

Submission

Online

Learning Outcomes Assessed

- Apply the fundamental principles of business ethics and corporate governance in a range of contexts
- Analyse ethical decision-making issues in the context of a case study at the individual, group and organisational levels
- Practice ethical decision-making using appropriate strategies and models in a given context

- Formulate solutions to ethical problems in organisations using effective ethics programs
- Discuss, debate and reflect on business ethics in a culturally-diverse global environment
- Construct and defend a position for a given ethical problem based on values and knowledge of ethical behaviour across cultures.

Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

What is a breach of academic integrity?

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

Why is academic integrity important?

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

Where can I get assistance?

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.

What can you do to act with integrity?

**Be Honest**

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own

**Seek Help**

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)

**Produce Original Work**

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem