

MODULE SPECIFICATION

1. Title of the module

Business Ethics

2. School or partner institution which will be responsible for management of the module

Pearson College London

3. The level of the module (e.g. Level 4, Level 5, Level 6 or Level 7)

Level 5

4. The number of credits and the ECTS value which the module represents

15 credits (7.5 ECTS)

5. Which term(s) the module is to be taught in (or other teaching pattern)

This module can be run in any term: Autumn, Spring or Summer

6. Prerequisite and co-requisite modules

None

7. The programmes of study to which the module contributes

- BSc (Hons) Professional Accounting in Business - core module
- MSc (Integrated Masters) Advanced Professional Accounting in Business - core module
- BA (Hons) Business Management - option module
- BA (Hons) Business Management with Finance - option module
- BA (Hons) Business Management with Global Industries - option module
- BA (Hons) Business Management with Law - option module
- BA (Hons) Business Management with Marketing - option module

8. The intended subject specific learning outcomes.

On successfully completing the module students will be able to:

- 8.1 Discuss different ethical perspectives, frameworks and theories applicable to individuals and organisations.
- 8.2 Demonstrate a critical understanding of the business environment and the influence this has on how organisations and accountants operate, and of the role of the accountant and other key business functions in contributing to an ethical organisation.
- 8.3 Explain and apply the ethical issues which can affect the operational activities of a business.

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8.4 Provide recommendations to a business on how it could improve the ethics of their operations whilst meeting objectives and ensuring good employer/employee relationships.

8.5 Critically evaluate the value of professional codes of ethics, regulation and international legislation, analysing the reasons that cause accounting and corporate scandals, and the effectiveness of subsequent action taken by organisations, regulators and governments to address these.

9. The intended generic learning outcomes.

On successfully completing the module students will be able to:

9.1 Demonstrate qualities and transferable skills necessary for employment requiring the exercise of personal responsibility and ethical decision-making.

10. A synopsis of the curriculum

This module aims to enable learners to develop the tools and perspectives required for ethical decision-making in a corporate context. The module will evaluate a range of ethical theories before focusing on the practical application of ethical thinking in commercial practice. The module will focus on real case studies and will consider in depth the application of professional codes of conduct and ethics.

Overview of curriculum:

- Principles of normative and meta ethics
- Deontology, Teleology and virtue-based ethical theory
- Absolutist and relativist approaches to ethical thinking
- Moral agency
- Values, attitudes and behaviours
- Commercial issues in ethical decision-making: operations, strategy, sustainability, employees
- Conflicts of interests
- Professional codes of ethics and professional monitoring in the accounting profession
- The ethics of social media use
- Case studies
- Corporate and accounting scandals

11. Reading List (Indicative list, current at time of publication. Reading lists will be published annually)

- Fisher, C., Lovell A. & Valero-Silva, N. "Business ethics and values". (latest ed.) Harlow : Pearson Education
- Kahneman, D (2012) "Thinking fast and slow", Penguin

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- Henn, S, “Business Ethics: A case study approach”, John Wiley & Sons Ltd
- ACCA, “Guidance on ethical matters for members in business” (http://www.accaglobal.com/content/dam/acca/global/PDF-members/2012/2012e/ethical_matters.pdf)
- Robinson & Dowson (2012), “Business Ethics in Practice”, Chartered Institute of Personnel & Development
- Vinjamuri (2011), “Ethics and the five deadly sins of social media” Forbes (<http://www.forbes.com/sites/davidvinjamuri/2011/11/03/ethics-and-the-5-deadly-sins-of-social-media/#2715e4857a0b5cb2c40e37ad>)

Access to a comprehensive online database of journal articles and other relevant publications on the Online Learning Environment.

12. Learning and Teaching methods

For full details please see the teaching and learning strategy in the programme specification. Students can study this module in the interactive classes model or the mentored independent model. Those on the former will typically experience one lecture and one seminar each week.

Scheduled Hours:	25
Placement Hours:	00
Independent Study Hours:	125
Total Study Hours:	150

13. Assessment methods.

13.1 Main assessment methods

This module is assessed as follows:

- 2,500 word coursework assignment (75% of overall grade);
- 15 minute individual video blog based on the operations of a real organisation (25% of overall grade).

A student must pass the coursework assessment in order to pass the module.

13.2 Reassessment methods

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14. **Map of Module Learning Outcomes (sections 8 & 9) to Learning and Teaching Methods (section 12) and methods of Assessment (section 13)**

Module learning outcome		8.1	8.2	8.3	8.4	8.5	9.1
Learning/ teaching method	Hours allocated						
Private Study	125	X	X	X	X	X	
<i>Lectures</i>	10	X	X	X	X		
<i>Seminars</i>	15	X	X	X	X	X	X
Assessment method							
<i>2,500 word coursework assignment</i>		X	X	X	X	X	X
<i>15 minute video blog</i>				X			X

15. **The Pearson College London recognises and has embedded the expectations of current disability equality legislation, and supports students with a declared disability or special educational need in its teaching.**

Within this module we will make reasonable adjustments wherever necessary, including additional or substitute materials, teaching modes or assessment methods for students who have declared and discussed their learning support needs. Arrangements for students with declared disabilities will be made on an individual basis, in consultation with the College's Registry which oversees disability/dyslexia student support, and specialist support will be provided where needed.

16. **Campus(es) or Centre(s) where module will be delivered:**

Pearson College London

17. **Internationalisation**

Students taking this module will be encouraged to think about ethical decision-making and the practical application of ethical thinking in commercial practice in a local and international corporate context. The module will focus on real case studies and will consider in depth the application of professional codes of conduct and ethics across a variety of international contexts.

If the module is part of a programme in a Partner College or Validated Institution, please complete sections 18 and 19. If the module is not part of a programme in a Partner College or

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Validated Institution these sections can be deleted.

18. Partner College/Validated Institution:

Pearson College London

19. University School responsible for the programme:

Kent Business School

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FACULTIES SUPPORT OFFICE USE ONLY

Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.

Date approved	Major/minor revision	Start date of the delivery of revised version	Section revised	Impacts PLOs (Q6&7 cover sheet)