REQUIRED TEXT


COURSE DESCRIPTION

This course is an overview of the ethical concepts, processes, and best practices within business and Accounting. It addresses the complex environment of ethical decision making and organizational compliance in organizations as well as enhancing the awareness and decision-making skills needed to contribute to responsible business conduct. Non MAcc students will have a better understanding of the Accounting profession as it relates to the corporate social responsibility function within the 21st century. At the end of this course all should have a differential advantage in understanding values, the reality of business decision making, and be able to develop and implement an Ethics Evaluation. One of the most important aspects of the course is the learning what types of questions to ask within a firm.

COURSE OBJECTIVES

1. Discussion of the legal, social, and ethical aspects of business within a global context.
2. The cultivation of an analytical approach to ethical decision-making within business.
3. Awareness of global ethical and legal issues as they apply to business
4. The encouragement of analytical thinking and writing.
5. Basic understanding of Accounting and their ethics and functions.

I. CLASS DISCUSSION (30%)

It is important to the class that you share your business experiences as well as your knowledge of the reading material. If you are able to debate an issue from both sides it helps me understand the depth of your knowledge. If not prepared for a class and I perceive it, one letter grade will be deducted. Because of the one day a week schedule the course will follow the following pattern: 1. General Questions. 2. Short Socratic Lecture 3. Assignment of discussion leader. 4. Case and vignette discussion. 5. Case discussion. All exams will be handled via D2L except for the AICPA Ethics Exam.
II. NON MACC STUDENTS INDUSTRY/COMPANY BEST PRACTICES REVIEW PAPER (30%)

Each non MACC student will be assigned three industries as defined by Fortune Magazine’s classification of the top 500 firms in 2013. The first step is to determine what types of trade associations, professional groups, or foundations exist that set out rules and procedures as to what constitutes rules or practices above the legal requirements. Sometimes these are called Best Practices. You will summarize this information into some sort of industry standards guide. From this review, you will choose two opposite styled firms in each industry (Six total). You will summarize this information and determine what the companies are and are not adhering to via the industry standards thru their codes and actions. If for example a company code does not specify something that the industry does, one assumes the firm does not recognize it as important making them unethical within that one area. **ALL PAPERS MUST BE 12 -TYPE, SINGLE SPACE WITH REFERENCES AT THE APPROPRIATE POINTS using the Journal of Business Ethics style sheet.** Letter grades are taken off for sentence structure, grammar, improper referencing, misspelled words, incorrect sourcing, improper or poor paragraph structure, and filler material.

III. EXAMS (40%)

There will be four exams that you will take via D2L.

IV. MACC STUDENTS EXERCISES (15%) AND AICPA EXAM (15%)

MAcc students will take an exam on the basic concepts and issues as they relate to Auditing, Managerial Accounting, Tax, and the AICPA as well as six Accounting Exercises via D2L.

**SCHEDULE***

<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
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<tbody>
<tr>
<td>1/20</td>
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3/10-16 OFF

3/17 Lecture/Discussion of Chapter 8: Developing an Ethics Program, Readings 8, and Starbucks Case (2). Exercise 4 due.

3/24 Discussion of Chapter 9: Managing the Ethics Program, Readings 9, and Whole Foods Case (13).


4/7 Discussion Chapter 11: Ethical Leadership, Readings 11, and Cardinal IG Case (16).


4/21 Industry and Company Report Presentations and cases 15, 17, 19

4/28 Industry and Company Report Presentations and cases 8, 9, 10

5/6 FINALS WEEK AS DISCUSSED IN CLASS*

*Syllabus can be altered at the discretion of the instructor.

**Bold** represents readings from the AICPA Code, cases, and exercises directly related to Accounting and do not have to be read in detail by MBA students.

**WEEKLY READINGS**
1.1.1 Ethical Stances; the perceptions of accountancy and HR specialists of ethical conundrums at work
1.1.2 A Tool for Developing Ethical HR Policies and Practices
1.1.3 Reexamining Perceived Ethics Issues and Ethics Roles among Employment Managers
1.1.4 Suggested Management Responses to Ethical Issues Raised by Technological Change
1.1.5 Accounting Fraud
1.1.6 Courting Shareholders: The Ethical Implications of Altering Corporate Ownership Structures.
1.1.7 Ethics and the Investor.

2.1 The CEO Bankruptcy Bonus
2.2 U.S. Says It Lacks Data on Bankruptcy Bonuses - WSJ.com
2.3 CSR Banro Corp.

3.1 Insider-Trading Probe Widens - WSJ.com
3.2 Stock Exchanges Get Closer Inspection - WSJ.com
3.3 Unveils Web-Privacy Rules - WSJ.com

4.1 LIBOR Readings
4.2 Dodd-Frank Readings
4.3 UK and FCPA Readings

5.1 Best Buy CEO Brian Dunn Resigns; Company Cites 'Personal Conduct' - WSJ.com
5.2 AIJ President Admits Wrongdoing - WSJ.com
5.3 Former Credit Suisse Banker Tried to Settle Charges - WSJ.com

6.1 A Twenty-First Century Assessment of Values Across the Global Workforce
6.2 FSG Procedures
6.3 Historical Antecedents of Chinese Business Ethics

7.1 Institutional Conditions of Corporate Citizenship
7.2 Fit between Organizational Culture and Business Excellence: A Case Study of Heavy Electrical Equipment Plant, BHEL.
7.3 The India Way: Lessons for the U.S.

8.1 The Missing Piece in the CPE Pie.
8.2 Balancing Ethical Principles in Internal Investigations
8.3 Trials of Measuring Compliance Effectiveness

9.1 OCEG’s global 2012 GRC Maturity Survey
9.2 U.S. Sues Big Firms Over China Audits
9.3 Computer-Hacking Incidents

10.1 Corporate Ethics, Governance and Social Responsibility
10.2 Ethical Concerns in International Business: Are Some Issues More Important Than Others?

Helpful Links

- ASSOCIATIONS AND ORGANIZATIONS
- CODES OF CONDUCT
- CORPORATE CITIZENSHIP
ASSOCIATIONS AND ORGANIZATIONS

- The Association for Practical and Professional Ethics
  [http://www.indiana.edu/~appe](http://www.indiana.edu/~appe)
  An organization committed to encouraging high quality interdisciplinary scholarship and teaching in practical and professional ethics.
- The Association to Advance Collegiate Schools of Business (AACSB) Ethics/Sustainability Resource Center
  [http://www.aacsb.edu/resources/ethics-sustainability](http://www.aacsb.edu/resources/ethics-sustainability)
  Resources for teaching business ethics as part of management education.
- Better Business Bureau
  [http://www.bbb.org](http://www.bbb.org)
  A self-regulatory organization that monitors business performance and helps mediate disputes between businesses and customers
- Business for Social Responsibility
  [http://www.bsr.org](http://www.bsr.org)
  Resources to help companies implement ethics and social responsibility initiatives
- The Caux Round Table
  [http://www.cauxroundtable.org/index.cfm](http://www.cauxroundtable.org/index.cfm)
  An organization comprised of global business leaders that advocate positive change in the business world
- Corporate Watch
  [http://www.corpwatch.org](http://www.corpwatch.org)
  An online magazine and resource center that monitors corporate activity and works to expose corporate wrongdoing
- CSR Europe
  Supports member companies in integrating corporate social responsibility into the way they do business, every day
- Defense Industry Initiative on Business Ethics and Conduct
  [http://www.dii.org](http://www.dii.org)
  A consortium of defense industry contractors that adheres to a set of principles for achieving high standards of business ethics and conduct
- EthicScan
  [http://www.ethicscan.ca](http://www.ethicscan.ca)
  A Canadian consulting, corporate responsibility research house, and educational resource center
- Ethics and Compliance Officer Association
  [http://www.theecoa.org/iMIS15/ECOAPublic](http://www.theecoa.org/iMIS15/ECOAPublic)
Professional association for ethics officers and managers of ethics and compliance programs

- European Business Ethics Network
  http://www.eben-net.org
  Promotes values-based and ethical aware management to stimulate and facilitate discussion and debate on common ethical problems and dilemmas

- Institute for Business Ethics
  http://www.ibe.org.uk/index.html
  European organization created to encourage high standards of business behavior based on ethical values

- Green America
  http://www.greenamericatoday.org
  Provides resources for green consumers and businesses, including Green Pages, an online directory of thousands of socially and environmentally responsible businesses, products, and services

- International Association for Business and Society
  http://iabs.net
  An organization comprised of scholars and practitioners who are interested in the field of business and societal relationships

- International Business Ethics Institute
  http://www.business-ethics.org
  Helps organizations and industries implement international ethics programs

- Net Impact
  http://www.netimpact.org/
  Association of students and professions who are interested in using the power of business to create a better world

- Redefining the Corporation
  http://www.rotman.utoronto.ca/%7estake
  Provides direction for implementing balanced perspectives of stakeholder management based on the work of hundreds of researchers

- Social Venture Network
  http://www.svn.org
  An organization dedicated to supporting socially conscious entrepreneurs and changing global business practices

- Society for Business Ethics
  http://www.societyforbusinessethics.org
  An international organization of scholars and others interested in business ethics

- Transparency International
  http://www.transparency.org/
  An organization dedicated to increasing government accountability and curbing bribery and corruption worldwide

- World Business Council for Sustainable Development
  A CEO-led, global association of over 200 companies dealing with business and sustainable development
CODES OF CONDUCT

- Creating a Code of Ethics for Your Organization by Chris MacDonald, Ph.D.
  http://www.ethicsweb.ca/codes
- Bell South Code of Conduct
- Boeing Code of Conduct
- Buckman Laboratories Code of Ethics
- Halliburton Ethical Business Practices
- HCA Ethics and Compliance
  http://ec.hcahealthcare.com
- Jet Propulsion Laboratory Ethics Program
  http://ethics.jpl.nasa.gov
- Lockheed Martin How the Ethics Process Works
  http://www.lockheedmartin.com/ (PDF)
- Nortel Supplier Code of Ethics
- Pitney Bowes Code of Ethics
- Raytheon Code of Conduct
- Texas Instruments Code of Conduct
  http://www.ti.com/corp/docs/investor/gov/conduct.shtml
- Texas Instruments Code of Ethics for CEO and Financial Officers
- Tom's of Maine Statement of Beliefs
  http://www.tomsofmaine.com/business-practices/values-beliefs/our-reason-for-being

CORPORATE CITIZENSHIP

- AT&T/BellSouth
- Bechtel Jacobs Company
  http://www.bechteljacobs.com/PublicInvolvement.html
- Cisco
  http://www.cisco.com/web/about/citizenship/index.html
- ConocoPhillips
- Merck
  http://www.merck.com/responsibility/home.html
- Sony  
- Texas Instruments  
- Unicharm  

**ETHICS CENTERS, FOUNDATIONS, AND SOCIETIES**

- Business for Social Responsibility  
  [http://www.bsr.org/index.cfm](http://www.bsr.org/index.cfm)
- Center for Ethical Business Cultures  
- Ethics Resource Center  
- Institute for Global Ethics  
- International Business Ethics Institute  
- International Society of Business, Economics and Ethics  
- The Online Ethics Center for Engineering and Research  

**GOVERNMENT AGENCIES**

- The White House  
  [http://www.whitehouse.gov/](http://www.whitehouse.gov/)
- The United States Sentencing Commission  
- The United States Department of Justice  
- The United States Office of Government Ethics  
- Federal Trade Commission  
- Federal Communications Commission  

**NEWS AND INFORMATION**

- CSR Wire  
PUBLICATIONS

- Business Ethics (Online Magazine)
  http://business-ethics.com/
- Business Ethics Quarterly
- Ethikos
  http://ethikospublication.com/
- Journal of Business Ethics
  http://www.springer.com/social+sciences/applied+ethics/journal/10551
- Journal of Macromarketing
  http://jmk.sagepub.com/
- Teaching Business Ethics
  http://www.springer.com/social+sciences/applied+ethics/journal/11234
- Worthwhile Magazine
  http://www.worthwhilemag.com/

UNIVERSITY ETHICS CENTERS AND PROGRAMS

- Boston College Center for Corporate Citizenship
  http://www.bcecc.net/
- The Bowen H. McCoy Family Center for Ethics in Society at Stanford University
  http://ethicsinsociety.stanford.edu/
- Carol and Lawrence Zicklin Center for Business Ethics Research at the University of Pennsylvania
  http://www.zicklincenter.org/
- Center for the Advancement of Applied Ethics and Political Philosophy at Carnegie Mellon University
  http://caae.phil.cmu.edu/caae/
- Center for Business Ethics at Bentley University
  http://www.bentley.edu/cbe/
- Center for Ethics at the University of Montana
  http://www.umt.edu/ethics/
- Center for Ethics at the University of Tampa
  http://www.ut.edu/center-for-ethics/
- Center for Ethics and Business at Loyola Marymount University, Los Angeles
  http://www.ethicsandbusiness.org/index3.htm
- Center for the Study of Ethics in the Professions at Illinois Institute of Technology
  http://ethics.iit.edu/
- Clarkson Centre for Business Ethics and Board Effectiveness at the University of Toronto
  http://www.rotman.utoronto.ca/ccbe/
- Decisions and Ethics Center at Stanford University
  http://decision.stanford.edu/
- Institute for Applied and Professional Ethics the University of Ohio
  http://www.faculty-commons.org/ethics/
• Institute for Business and Professional Ethics at DePaul University
  http://commerce.depaul.edu/ethics/
• Inter-Disciplinary Ethics Applied at the University of Leeds
  http://www.idea.leeds.ac.uk/
• Kennedy Institute of Ethics at Georgetown University
  http://kennedyinstitute.georgetown.edu/
• Markkula Center for Applied Ethics at Santa Clara University
  http://www.scu.edu/ethics/
• W. Maurice Young Centre for Applied Ethics at the University of British Columbia
  http://www.ethics.ubc.ca/

**Emergency Procedures**
Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. Because some health and safety circumstances are beyond our control, we ask that you become familiar with the SIUC Emergency Response Plan and Building Emergency Response Team (BERT) program. Emergency response information is available on posters in buildings on campus, available on the BERT’s website at www.bert.siu.edu, Department of Public Safety’s website www.dps.siu.edu (disaster drop down) and in the Emergency Response Guidelines pamphlet. Know how to respond to each type of emergency. Instructors will provide guidance and direction to students in the classroom in the event of an emergency affecting your location. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency. The Building Emergency Response Team will provide assistance to your instructor in evacuating the building or sheltering within the facility.