COURSE SYLLABUS

Business Ethics

Course code: MGT301
Semester and year: Spring 2024
Day and time: Tuesday, 11:30 – 14:15
Instructor: Gabriele Meissner, MBA
Instructor contact: NEO / gabriele.meissner@aauni.edu
Consultation hours: 11h – 11:30h, or after class, for additional times please make appointments.

Credits US/ECTS	3/6	Level	Intermediate
Length	15 weeks	Pre-requisite	MGT 245, MKT 248
Contact hours	42 hours	Course type	Bachelor Required

1. Course Description

This course aims to provide students with solid skills to know and deal with the essentials of ethics in a business environment. They are enabled to analyze business, social and environmental issues that are relevant to the development of Corporate Social Responsibility and sustainable business practices. The course focuses on the CSR practices of multinational Corporations (MNCs), the challenges and opportunities of acting responsibly in the arena often called "the global village". It also assesses the role of small and medium-sized enterprises (SMEs) in acting responsibly in a highly competitive environment.
A main goal of the course is to make students aware of what influences individual and organizational decision making and to accept that however strong the external pressure might be individuals are still responsible for their decisions and its consequences. This includes a look at technology development and the role of media.
The course provides a comprehensive introduction to ethical considerations in business.
Students are enabled to develop a deeper understanding of how to act responsibly towards all business stakeholders while, at the same time, not neglecting the firm's profitability. The course will discuss models of how CSR can create a sustainable ROI for companies.
Students are encouraged to gain awareness of the interconnectedness of organizations and nations in a globalized world and how their actions as managers will affect different stakeholders, nations and the world as a whole.

2. Student Learning Outcomes

By the end of this course, students should be able to:
- Show familiarity with current ethical questions, economic, social and environmental policy frameworks in which CSR takes place
- Demonstrate mastery of CSR theory and practice in Europe from corporate codes of conduct to related EU policies, frameworks and discussions
- Appreciate and articulate complex issues in corporate governance under local and global settings
- Show familiarity with critical issues of CG and CSR, including corporate ownership structures, transparency, board practices, CSR strategy formulation and implementation, and their impact on different stakeholders

- Know how to integrate management control issues with corporate governance as a firm-specific objective to achieve superior company performance and greater accountability

Analyze, communicate and provide recommendations on business cases

Reading Material
Required Materials

> **Ethical decision making for business** / John Fraedrich, O. C. Ferrell, Linda Ferrell. -- 8th ed. -- Mason: South-Western Cengage Learning, 2011
>
> **This book is available in the library and students are required to get it. The mid-term essay topics will be based on the book.**
>
> **Students need to sign up at the library for online access of literature databases immediately at term start.**

Recommended Materials (Available in the Library or via Interlibrary Loan)
D. Ariely, The Honest Truth about Dishonesty, 2014
D. Ariely, The Irrational Bundle, 2013
J. Bartlett, The Dark Net, 2014
W. Black, The Best Way to Rob a Bank is to Own One, 2014
A. B. Buchholtz, A. B. Carroll, Business and Society, 2012
S. Chayes, Thieves of State, 2015
S. Das, Traders, Gun & Money, 2011
E.W. Dunn & M.I. Norton, Happy Money, 2013
F. Gino, Sidetracked, 2013
D. Kahneman, Thinking Fast and Slow, 2011
S. Platt, Criminal Capital, 2015
N. Roubini, Crisis Economics, 2010
L. Shelley, Dark Commerce: How a New Illicit Economy is Threatening our Future, 2018
L. Shelley, Dirty Entanglements, 2014
J. Stiglitz, Creating a Learning Society, 2014
J. Stiglitz, The Price of Inequality, 2012
G. Zucman, The Hidden Wealth of Nations, 2015

Recommended Materials

List of obligatory additional readings will be provided on the course website.

3. Teaching methodology

In this course, you will participate in in-class discussions related to the lecture, video cases and debates.

We will be taking an active learning approach in this class. Research has shown that active learning is more effective and interesting for both the students and the instructor. Successful active learning does, however, require you to prepare for each class in advance. This means that you should do the readings before class each week, think about the issues, and be prepared to contribute to class discussions.

My goal is to engage your interest and facilitate your learning through highly varied classroom activities. I think it is important to provide expert, logically structured input via lectures, and to orchestrate frequent opportunities for you to participate, think, apply, test your understanding, and build skills via in-class activities. I intend to develop your skills

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beyond merely learning the material to become able to critically and selectively apply and adapt your knowledge to specific contexts and problems in the real world.
The NEO LMS platform is the main channel for assignments and all email communications. Students in another time zone need to upload their weekly summaries and discussions of the case studies on NEO.

4. Course Schedule

Date	Class Agenda
Class 1 6.2.2024	**Topic:** Introduction to Business Ethics, individual and organizational decision making **Description:** Importance and impact of ethical and legal behavior in organizations; Surveys and studies on current global compliance issues and problems
Class 2 13.2.2024	**Topic:** Corporate Governance, Compliance, Stakeholder Management **Description:** Definitions; current business practice; relevant concepts, tools and methods **Reading:** Will be provided on the course website
Class 3 20.2.2024	**Topic:** The Business Model of Forced Labor and its impact in the global economy **Description:** Impact of practices in global business on economies, societies, environment **Reading:** Will be provided on the course website **Assessment details (In-class Presentations / Final Group Project)** **Introduction Mid-term Essay / Instructions**
Class 4 27.2.2024	**Topic:** Organizational vs. individual responsibility **Description:** How decisions are made; recent research of behavioral economists; irrationality in decision making; impact of decisions making; how to enforce ethical (and legal) behavior in organizations **Reading:** Will be provided on the course website **In-class Presentations**
Class 5 5.3.2024	**Topic:** Compliance; compliance management **Description:** Compliance is the lowest level when aligning an organization with a strategy of ethics and CSR (Corporate Social Responsibility) – it makes sure that an organization meets all relevant legal requirements. CSR must be embedded in corporate strategy to be effective on all levels. People in an organization need to know how to deal with conflicts of interest. **Reading:** Will be provided on the course website **In-class Presentations**
Class 6 12.3.2024	**Topic:** Corruption, Money Laundering **-** Managerial and organizational ethics **Description:** Behavior ethics and managing organizational ethics **Reading:** Will be provided on the course website **In-class Presentations**
Class 7 19.3.2024	**Topic:** Economic Crises; Risk Management **Description:** With the example of the economic crisis of 2008 we will look at the

	different players who were responsible, structural and systemic flaws in different sectors of societies – politics, business and academics. Where are we today? And what needs to be done to prevent such crises in the future. How can organizations design and implement efficient risk management and control-systems? **Reading:** Will be provided on the course website **In-class Presentations** **Deadline Mid-term Essay**
25.3.2024 – 29.3.2024	**Mid-term Break**
Class 8 2.4.2024	**Topic:** The ethics of digitalization **Reading:** Will be provided on the course website **In-class Presentations**
Class 9 9.4.2024	**Topic:** Corporate Culture; The challenges of innovative business models **Description:** We know today that behavior is contagious, good or bad. Corporate culture is the framework in which behavior in organizations takes place. The culture, which is mainly influenced by executive level management behavior, values and principles, shapes the behavior of the whole firm. This will be illustrated by the case of ENRON. **Reading:** Will be provided on the course website **In-class Presentations**
Class 10 16.4.2024	**Topic:** Who controls the controllers? **Description:** A rising number of major frauds in which auditors and government control bodies play a significant role have shaken the trust in businesses in general. This will be an analysis of the recent fraud case in Germany – Wirecard. **Reading:** Will be provided on the course website **In-class Presentations**
Class 11 23.4.2024	**Topic:** Technology, Big Data, The Internet of Things, Cyber Crime and the Dark Web **Description:** The wide use of social media poses new and, in many areas, unanticipated risks – cybercrime, a thorough change of public communication. How should we use technology, what do organizations need to do to prevent misuse and how do communication patterns influence our view on the world. The Sharing Economy/ Platform business models / IoT/ Circular Economy New Business Models change the way we live, work and consume. Innovative technologies pose new ethical questions. **Reading:** Will be provided on the course website **In-class Presentations**

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Class 12 30.4.2024	**Topic:** Human Rights - The Hidden Wealth of Nations: Tax Havens; tax avoidance and evasion **Description:** The massive use of tax havens especially by corporations causes serious problems for countries and their budgets. It also is considered as unethical by a vast majority of people, no matter if the elaborate schemes firms use are legal. It is also a major part of the business of tax consultants and specialized service providers. These very often facilitate crime by helping clients to hide illegal income. **Reading:** Will be provided on the course website **In-class Presentations**
Class 13 7.5.2024	**Topic:** Criminal Capital - How the Finance Industry Facilitates Crime **Description:** Overview on current and common problems concerning conflicts of interest, lack of risk management and appropriate control systems and greed in the finance industry, auditors and jobs like accounting, law and consulting. Money laundering, corruption, breach of sanctions etc. and its impact on global economies and societies. **Reading:** Will be provided on the course website **In-class Presentations**
Class 14 14.5.2024	**<u>Final Exam</u>** **<u>Group Project Presentation / Discussion</u>** **<u>Deadline for Group Project Paper</u>**
	The sequence of topics might change due to possible guest lectures.

5. Course Requirements and Assessment (with estimated workloads)

Assignment	Workload (average)	Weight in Final Grade	Evaluated Course Specific Learning Outcomes	Evaluated Institutional Learning Outcomes*
Class Participation	42	10 %	Pro-active participation in class discussions and exercises; professional behavior in class; critical thinking	1, 2, 3
Team Presentation	38	30 %	Analyzing and researching a case study / academic text and translating the conclusions from the case/topic to current business practice; developing presentation skills concerning focus, critical thinking, communication	1, 2, 3
Mid-term home assignment	30	30 %	Explain, discuss and apply theoretical concepts, tools and methods; give appropriate examples	1, 2
Final Group Project	40	30 %	Analyzing a real-life problem of a client company; applying basic HRM concepts, tools and methods to give improvement recommendations to the client; writing a professional consulting report; preparing and giving a professional presentation	1, 2, 3
TOTAL	**150**	**100%**		

*1 = Critical Thinking; 2 = Effective Communication; 3 = Effective and Responsible Action

Deadlines:

***Deadlines* in business are *critical*. All deadlines are posted on NEO.** Each student is responsible for checking the class course space and their AAU Student e-mail box regularly, attending every class on time, and completing the assignment on time.

No papers are accepted after the final class and group presentation.

Meeting all requirements:
The formal requirements are clearly stated in all assignment descriptions. It is your duty to read and follow them. If you don't meet the requirements your grade will drop down at least 2 levels.

Not from the Dean approved excuses for absence from the exams won't be accepted; the dates are stated above and in the detailed assessment descriptions. This is especially valid for the final group project presentations.

6. Detailed description of the assignments

Attendance and Class Participation:

Participation

Participation is evaluated on the quality of your contribution to the learning experience of the class. Participating by actively responding to questions, asking questions yourself, and engaging in class discussions will help you earn your participation grade. Simply attending every class is not participation. If you are not sure, please ask your course leader what you can do to increase your participation.

We will have some panel discussions on controversial issues and your contribution and if you get appointed to be on the panel your preparation will be important for your grade.

Note that the quality of your participation is not necessarily a function of the quantity of your participation. Your participation grade will be evaluated, (at the end of the course), as follows:

- Outstanding: Contributions provided important insights for the class. Arguments were well supported (with evidence) and persuasively presented. If this student were not a member, the quality of the class would have been significantly less.

- Good: Contributions were on target, fairly well supported and persuasive. If this student were not a member, the quality of the class would have been slightly less.

- Attending nonparticipant: Contributed nothing to the class. The student attended every class but was silent and did not participate.

- Repetitive: If a student's class comments were repetitious and obvious and did not add value to the class. That is, you will be penalized for 'airtime' without value.

- Unsatisfactory: Unsatisfactory contribution occurs due to inadequate preparation. If this student were not a member of the class, the quality of the discussions would have been enhanced.

Professional Behavior in Class

Think of the following as an "Employee Handbook" setting out expected behavior and mutual obligations between us, similar to that which would exist between employer and employee. I undertake to treat students with respect, be well-prepared for class at all times, provide extensive developmental feedback, and respond quickly to your inquiries.

Reciprocity in the form of professional behavior is expected from you. You should behave as if employed by a major organization, taking responsibility for your actions and treating your colleagues with respect.

Class will begin on time. Lateness, taking phone calls, sending SMSs, browsing the internet or checking e-mails, private conversations especially during a presentation of your classmates, wandering in and out at will, eating and other unprofessional behaviors are rude, inappropriate, disrupt the learning of others, and may result in sanctions being applied.

Pro-active verbal participation is required.
For students in another time zone: you need to follow the recorded lecture of each class and write a summary of the content. You also need to answer the questions for the case studies in writing. All your papers (summaries and case analyses) need to be uploaded on NEO. You will find a special assignment for you there.

Assessment breakdown

Assessed area	Percentage
Quality contributions to class discussions (s.a.)	35%
Focus – paying attention to class activities (i.e. staying online while not being available anymore)	30%
Quantity of contributions to class discussions	35%
Total	100%

In-class Presentations:

Students are asked to prepare a presentation based on given academic articles/case studies or a topic of their own choosing of max. 15 minutes followed by a discussion of again max. 10 minutes for which they also need to prepare the questions and which they will facilitate.

Each assignment comes with some questions, which the team needs to research and answer. I will decide the sequence of presentations in alignment with the syllabus.

Requirements for the presentations:

1. You need to write an abstract about your presentation focus of appr. 1/3 of an A4-page.
2. If you present in a team each team member also needs to write a meaningful peer evaluation using the template on the course website.
3. All sources you might use must be valid academic/professional sources (four is the minimum) and named in the usual scientific form as an appendix. This is also valid for Internet sources (don't base your presentation on Wikipedia!)!
4. Please format the presentation professionally, that means title (put a title on the abstract and peer evaluations as well, but separate it from your main paper), page numbers and your name on each page.
5. You need to cover and structure your topic along with certain research questions, which you will develop on your own. Please note, that just presenting facts and figures will not meet the learning objectives and will only earn mediocre grades. I expect you to see your topic in a holistic context and also to critically evaluate the different ethical concepts involved.

Please prepare a set of open questions and facilitate the class discussion on your topic, and also hand in a copy of these questions. You are responsible for keeping within the time limit!

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You need to submit your slides, the abstract and peer evaluations on the NEO course site as pdf-files.

Assessment breakdown

Assessed area	Percentage
Correct summary of the article (theory, models, methods, conclusions) / abstract of presentation (there should be a difference!)	20%
Impact on business practice	20%
Recommendations for organizations	20%
Critical evaluation of article on the background of additional background research	20%
Meeting all requirements, especially meaningful peer evaluations, abstract, meeting the deadline, uploading all required document in time in required format (pdf) on NEO	20%
Total	100%

Academic Essay/Mid-term Home Assignment:

Students will write an academic essay about topics referring to chapters in the textbook (s.a.) asking for theoretical and conceptual knowledge. A list of possible topics is given but they may also choose their own topic. Students do need to do additional research in academic databases and academic and professional literature.

Required Preparation:
Textbook Chapters 2, 3, 4, 5, 7, 8 and individual literature research
Date: March 19, 2024

Assessment breakdown

Assessed area	Percentage
Analysis, coherence, conclusions	25%
Reference to concepts, tools and methods outlined in the relevant chapters of the textbook and/or in other chosen references	25%
Application of concepts, tools and methods to relevant examples; meeting the requirements, especially citation rules	25%
Outline of relevance to current business practice	25%
Total	100%

Final Group Project:

The final exam is a group project consisting of a group presentation and a report. The details will be communicated at the beginning of the course, as we might have a research project client.

Deadline for presentation and report: May 14, 2024

Assessment breakdown

Assessed area	Percentage
Critical analysis; application of concepts, tools and methods; coherence; conclusions; recommendations	25%
Structure of the report; validity of sources and references; bibliography; professional editing and formatting	25%
Quality of presentation (focus, analysis, critical application of concepts and methods, time management)	25%
Meeting all formal requirements, especially meaningful peer evaluations, keeping relevant deadlines, uploading all documents on NEO – report on NEO TurnitIn assignment – and bringing print-outs of report, slides, peer evaluations	25%
Total	100%

7. General Requirements and School Policies

General requirements

All coursework is governed by AAU's academic rules. Students are expected to be familiar with the academic rules in the Academic Codex and Student Handbook and to maintain the highest standards of honesty and academic integrity in their work.

Electronic communication and submission

The university and instructors shall only use students' university email address for communication, with additional communication via NEO LMS or Microsoft Teams.
Students sending e-mail to an instructor shall clearly state the course code and the topic in the subject heading, for example, "COM101-1 Mid-term Exam. Question".
All electronic submissions are through NEO LMS. No substantial pieces of writing (especially take-home exams and essays) can be submitted outside of NEO LMS.

Attendance

Attendance, i.e., presence in class in real-time, at AAU courses is default mandatory; however, it is not graded as such. (Grades may be impacted by missed assignments or lack of participation.) Still, students must attend at least two thirds of classes to complete the course. If they do not meet this condition and most of their absences are excused, they will be administratively withdrawn from the course. If they do not meet this condition and most of their absences are not excused, they will receive a grade of "FW" (Failure to Withdraw). Students may also be marked absent if they miss a significant part of a class (for example by arriving late or leaving early).

Absence excuse and make-up options

Should a student be absent from classes for relevant reasons (illness, serious family matters), and the student wishes to request that the absence be excused, the student should submit an Absence Excuse Request Form supplemented with documents providing reasons for the absence to the Dean of Students within one week of the absence. Each student may excuse up to two sick days per term without any supporting documentation; however, an Absence Excuse Request Form must still be submitted for these instances. If possible, it is recommended the instructor be informed of the absence in advance. Should a student be absent during the add/drop period due to a change in registration this will be an excused absence if s/he submits an Absence Excuse Request Form along with the finalized add/drop form.
Students whose absence has been excused by the Dean of Students are entitled to make up assignments and exams provided their nature allows. Assignments missed due to unexcused

absences which cannot be made up, may result in a decreased or failing grade as specified in the syllabus.
Students are responsible for contacting their instructor within one week of the date the absence was excused to arrange for make-up options.

Late work: No late submissions will be accepted – please follow the deadlines.

Electronic devices

Electronic devices (e.g. phones, tablets, laptops) may be used only for class-related activities (taking notes, looking up related information, etc.). Any other use will result in the student being marked absent and/or being expelled from the class. No electronic devices may be used during tests or exams unless required by the exam format and the instructor.

Eating is not allowed during classes.

Cheating and disruptive behavior

If a student engages in disruptive conduct unsuitable for a classroom environment, the instructor may require the student to withdraw from the room for the duration of the class and shall report the behavior to the student's Dean.
Students engaging in behavior which is suggestive of cheating will, at a minimum, be warned. In the case of continued misconduct, the student will fail the exam or assignment and be expelled from the exam or class.

Plagiarism

Plagiarism obscures the authorship of a work or the degree of its originality. Students are expected to create and submit works of which they are the author. Plagiarism can apply to all works of authorship – verbal, audiovisual, visual, computer programs, etc. Examples are:
- **Verbatim plagiarism**: verbatim use of another's work or part of it without proper acknowledgement of the source and designation as a verbatim quotation,
- **Paraphrasing plagiarism**: paraphrasing someone else's work or part of it without proper acknowledgement of the source,
- **Data plagiarism**: use of other people's data without proper acknowledgement of the source,
- **False quotation**: publishing a text that is not a verbatim quotation as a verbatim quotation,
- **Fictious citation**: quoting, paraphrasing, or referring to an incorrect or a non-existent work,
- **Inaccurate citation**: citing sources in such a way that they cannot be found and verified,
- **Ghostwriting**: commissioning work from others and passing it off as one's own,
- **Patchwriting**: using someone else's work or works (albeit with proper acknowledgement of sources and proper attribution) to such an extent that the output contains almost no original contribution,
- **Self-plagiarism**: unacknowledged reuse of one's own work (or part of it) that has been produced or submitted as part of another course of study or that has been published in the past,
- **Collaborative plagiarism**: delivering the result of collective collaboration as one's own individual output.

At minimum, plagiarism will result in a failing grade for the assignment and shall be reported to the student's Dean. A mitigating circumstance may be the case of novice students, and the benefit of the doubt may be given if it is reasonable to assume that the

small-scale plagiarism was the result of ignorance rather than intent. An aggravating circumstance in plagiarism is an act intended to make the plagiarism more difficult to detect. Such conduct includes, for example, the additional modification of individual words or phrases, the creation of typos, the use of machine translation tools or the creation of synonymous text, etc. The Dean may initiate a disciplinary procedure pursuant to the Academic Codex. Intentional or repeated plagiarism always entail disciplinary hearing and may result in expulsion from AAU.

Use of Artificial Intelligence and Academic Tutoring Center

The use of artificial intelligence tools to search sources, to process, analyze and summarize data, and to provide suggestions or feedback in order to improve content, structure, or style, defined here as AI-assisted writing, is not in itself plagiarism. However, it is plagiarism if, as a result, it obscures the authorship of the work produced or the degree of its originality (see the examples above).
AAU acknowledges prudent and honest use of AI-assisted writing, that is, the use of AI for orientation, consultation, and practice is allowed. For some courses and assignments, however, the use of AI is counterproductive to learning outcomes; therefore, the course syllabus may prohibit AI assistance.
A work (text, image, video, sound, code, etc.) generated by artificial intelligence based on a mass of existing data, defined here as AI-generated work, is not considered a work of authorship. Therefore, if an AI-generated work (e.g. text) is part of the author's work, it must be marked as AI-generated. Otherwise, it obscures the authorship and/or the degree of originality, and thus constitutes plagiarism. Unless explicitly permitted by the instructor, submission of AI-generated work is prohibited.
If unsure about technical aspects of writing, and to improve their academic writing, students are encouraged to consult with the tutors of the AAU Academic Tutoring Center. For more information and/or to book a tutor, please contact the ATC at: http://atc.simplybook.me/sheduler/manage/event/1/.

Course accessibility and inclusion

Students with disabilities should contact the Dean of Students to discuss reasonable accommodations. Academic accommodations are not retroactive.
Students who will be absent from course activities due to religious holidays may seek reasonable accommodations by contacting the Dean of Students in writing within the first two weeks of the term. All requests must include specific dates for which the student requests accommodations.

8.   **Grading Scale**

Letter Grade	Percentage*	Description
A	95 – 100	**Excellent performance**. The student has shown originality and displayed an exceptional grasp of the material and a deep analytical understanding of the subject.
A−	90 – 94	
B+	87 – 89	**Good performance**. The student has mastered the material, understands the subject well and has shown some originality of thought and/or considerable effort.
B	83 – 86	
B−	80 – 82	
C+	77 – 79	**Fair performance**. The student has acquired an acceptable understanding of the material and essential subject matter of the course, but has not succeeded in translating this understanding into consistently creative or original work.
C	73 – 76	
C−	70 – 72	
D+	65 – 69	**Poor**. The student has shown some understanding of the material and subject matter covered during the course. The student's work, however, has not shown enough effort or understanding to allow for a passing grade in School Required Courses. It does qualify as a passing mark for the General College Courses and Electives.
D	60 – 64	
F	0 – 59	**Fail**. The student has not succeeded in mastering the subject matter covered in the course.

* Decimals should be rounded to the nearest whole number.

Prepared by: Gabriele Meissner
Date: 2024/01/05

Approved by: Greg Pezda, Chair of Department of Management
Date: 2024/01/08

Approved by: Jan Vašenda, Vice Dean, School of Business Administration
Date: 2024/01/24