

LEARNING GUIDE 2018

SUBJECT: Business Ethics IV

SUBJECT CODE: BNE41AB

PROGRAMME: B.Tech Cost and Management Accounting
B.Tech Financial Information Systems
B.Tech Internal Auditing

PROGRAMME CODE: BRBTNA, BCBTFA, BRBTIA

NQF LEVEL: 7

CREDITS: 12

FIRST COMPILED BY: Mr A Taylor & Dr L Steenkamp

2018 VERSION EDITED BY: Ms N Lubbe

COPYRIGHT

The copyright on this material is strictly reserved. Therefore the reproduction and photocopying of this study guide or parts thereof without obtaining the necessary permission, is prohibited.

The distribution of the study guide or parts thereof can lead to a claim for damages and is furthermore a criminal offence.

Table of contents

THE CUT LEADERSHIP CHARTER	3
1.1 INTRODUCTION	5
2. INFORMATION CONCERNING THE MODULE & PROGRAMME	8
2.1. Purpose/objectives of module & field of study	8
2.2. Value of subject	9
2.3. Purpose of the programmes	9
2.4. Exit level outcomes and critical-cross field outcomes	10
2.5. Facilitators	11
2.6. Contact time and learning hours	11
2.7. Teaching and learning strategies/ Modes of learning	11
2.8. Conduct, success and policies	12
2.9. Learner support services	13
2.9.1 Consultation	13
2.9.2 Use of the library and information centre	13
2.9.3 Centre for counselling	13
3. PURPOSE OF THIS LEARNING GUIDE	14
4.1. SYLLABUS	15
4.1 Units and titles	15
4.2 Instructional offering	15
5. STUDY MATERIAL	16
5.1 Prescribed text books	16
5.2 Recommended additional text books (not necessary to purchase)	16
5.3 Web sites to visit	16
6. COPYRIGHT AND PLAGIARISM	17
7. ASSESSMENT GUIDELINES	17
7.1. Assessment model: 2018	17
7.2. Continuous assessment	23
7.3. Formative / Diagnostic assessments	24
7.4. Summative assessments	24
7.5. Scope of work for assessment purposes	24
8. WORK SCHEDULE: SEMESTER 1-2018	25
9. ICON LIBRARY	26
LEARNING CONTENT COMPONENT	28

THE CUT LEADERSHIP CHARTER

Excellent, quality and inspirational leadership is the cornerstone of any successful organisation. This value-based leadership charter sets out areas in which managers should lead by example and demonstrate appropriate behaviour to the rest of the CUT community. At all times, it is expected of all managers to live by institutional and progressive societal values and exhibit the expected behaviours when discharging their duties.

I shall:

- provide vision and direction;
- manage the unit or division I am responsible for;
- develop my unit or division;
- manage performance of my subordinates;
- develop people and subordinates;
- develop students;
- engage with our internal and external communities;
- communicate regularly and effectively.

This leadership charter should be read and practiced in conjunction with CUT's motto, vision and mission and its core values as reflected below.

MOTTO

THINKING BEYOND captivates the aspirations of a new university of technology prepared to boldly shape its own future in dynamic and innovative ways.

VISION

The vision of CUT is to be a globally connected African university of technology that focuses on the needs of Southern Africa and supports graduates for citizenship with skills and competencies in appropriate technologies.

MISSION

In aspiring to fulfil its vision, CUT:

- Delivers high-quality appropriate Science, Engineering and Technology (SET) academic programmes supported by applied research.
- Engages with the community for mutually beneficial development.

- Promotes access with success in attracting high- quality students and supports them to become employable graduates.
- Attracts and retains expert staff and supports their development and wellbeing.
- Forges strategic partnerships.

SYSTEMIC CORE VALUES

A primary core value of any University is academic freedom, which is enshrined in the Bill of Rights of the Constitution of the Republic of South Africa. This core value must be buttressed by institutional autonomy, but within an environment where public accountability is seen as a virtue. Principles and behaviours defined in the Charter must accord with these and the institutional core values below.

INSTITUTIONAL CORE VALUES

- Customer service
- Integrity
- Diversity
- Innovation
- Excellence

1. ORGANISATIONAL COMPONENT:

1.1 INTRODUCTION

Welcome as learners in this exciting field of study.

Professionals yield an enormous power in society, something they seldom realise the extent of. This power is simply derived from their expertise in a specific field, being medical, accounting engineering, etc. With power comes responsibility that must be governed by the highest ethical behaviour to prevent the abuse of this power. Professional bodies, regulating the different disciplines, also play a critical part with the enforcing of ethical behaviour as they serve, inter alia, the purpose of protecting the social stature of the profession. In doing so a set of codes of conduct, disciplinary rules, by-laws and constitutions are usually prescribed to be adhered to by the relevant professionals.

In the accounting field, a renewed focus on ethical behaviour has erupted after the infamous audit failures (such as Enron, WorldCom and Tyco to name a few). One of the many lessons learned from these audit failures is that rules cannot replace professional judgement. Transactions can be structured around rules and rules cannot be made to fit every situation.

Professionals therefore need to be sensitised towards the concept of ethics as it applies to businesses operating in a macro environment. They need to be able to recognise ethical dilemmas and resolve these dilemmas. Lastly, they should be able to employ and regulate ethics on a corporate level.

I sincerely hope that you will find this subject interesting and of great value on a personal and corporate level. I would like to invite you to use me as your facilitator to develop your knowledge in this subject to the maximum. Problems encountered with any aspect of the work should be discussed without hesitancy and delay with classmates and facilitators. In order to attain this subject, your own contribution is of vital importance. It is important that you realise that it is your responsibility to prepare for classes and to initiate class discussions.

If your attitude towards your study is correct, success will inevitably await you in your future career!

1.2 GRADUATE ATTRIBUTES

All learners should be able to achieve the following graduate attributes:

- **Graduate attribute 1:** Sustainable Development. Graduates should be environmentally sensitive and should recognise their roles as socially responsible citizens who care for the common good of others, their country and environment.
- **Graduate attribute 2:** Community engagement. Graduates should be socially engaged in their communities.
- **Graduate attribute 3:** Entrepreneurship. Graduates should be entrepreneurial and should display basic business skills for self-employment rather than employment.
- **Graduate attribute 4:** Innovation and problem solving (overlaps with SAQA Critical cross-field outcome CCFO 1). Graduates should be innovative, think creatively and critically and apply a range of strategies to solve/find solutions for real world problems.
- **Graduate attribute 5:** Technological literate solving (overlaps with SAQA Critical cross-field outcome CCFO 8). Graduates should be able to use information and communication technologies effectively. (Learners have to make use of the online platform called e-Thuto (Blackboard)).
- **Graduate attribute 6:** Numerate. Graduates should be able to use basic mathematics, budgeting and financial management skills.
- **Graduate attribute 7:** Communication solving (overlaps with SAQA Critical cross-field outcome CCFO 5). Graduates should communicate proficiently, in oral, written, presentation, information searching and listening skills. They should be assertive and articulate, be able to negotiate responsibly and persuade others effectively.
- **Graduate attribute 8:** Technical and conceptual competence. Graduates should be able to demonstrate depth of specialised disciplinary knowledge and skills and be able to apply them in different contexts to solve problems.
- **Graduate attribute 9:** Team work (overlaps with SAQA Critical cross-field outcome CCFO 2). Graduates should be able to work both independently and in teams, to manage own learning, work and take responsibility for self while contributing to teams such as learning communities.
- **Graduate attribute 10:** Citizenship and Global Leadership (overlaps with SAQA Critical cross-field outcome CCFO 8). Graduates should be able to make meaningful and positive contribution to society, be ethical and visionary leaders who can show leadership in different contexts

1.3 PENALTY GUIDELINES

In line with section 6.1.3.1 and 6.1.3.6 of Chapter 12 "Disciplinary rules for students" in the CUT Calendar, the following are guidelines that may be followed as disciplinary measures for both academic and general misconduct by student:

<u>Rating</u>	<u>Level of seriousness</u>	<u>Penalty range</u>
1	Extremely serious	The student may be expelled from CUT.
2	Very serious	The student may be suspended from CUT for a specified period.
3	Serious	Any of the measures between 6.1.3.1 (iv) to (xv) may be applied.
4	Minor	Any of the measures between 6.1.3.1 (iv) to (xv) may be applied.

Types of misconduct and proposed ratings

<u>Type of misconduct</u>	<u>Proposed rating</u>
<u>Academic dishonesty</u>	
Plagiarism	1
Possession of unauthorized notes in test or assessment	2
Use of unauthorized notes or copying in test or assessment	2
Submitting a test or assessment under false name	2
Changing a test or assessment paper after it has been marked	2
<u>Fraud</u>	
False medical certificate	1
False proof of an academic qualification	1
<u>Alcohol and prohibited substances</u>	
Possession of prohibited substances on University property	1
Illegal selling of alcohol on University property	1
<u>Other types of misconduct</u>	
Guilty of conduct on CUT property as outlined under Section 4.5.1.2 of Code of Conduct for Student (Chapter 11)	3 and 4

Recording and communicating of sanctions

The recording and communicating of any of the above-mentioned penalties should be in accordance with the following procedure as outlined in subsection 1.6.2.5 of Chapter 1 of the CUT Assessment Procedure:

1.6.2.5 Sanction inscription on a student's record

(1) In the event of a student being found guilty of academic dishonesty and unless otherwise prescribed by the Code of Student Conduct, all sanctions under this code – with the exception of failure of a particular assignment– shall be marked on the respondent's permanent record with the inscription "Academic Dishonesty".

(i) In the case of failure of a course/module, the notation shall remain on the student's record for a minimum of one year.

(ii) In the case of suspension or expulsion from a course/module, the notation shall remain on the student's record for a minimum of one year.

(2) Once the minimum time period has elapsed, the student may petition the Registrar for the removal of the sanction inscription from his/her permanent record. This provision shall not, however, prohibit any programme, department or faculty of CUT from retaining records of violations and reporting such violations as required by the relevant professional accreditation standards.

2. INFORMATION CONCERNING THE MODULE & PROGRAMME

2.1. Purpose/objectives of module & field of study

The purpose of Business Ethics IV is to equip a professional with the knowledge, skills and attitudes essential in managing ethics in a commercial entity.

The primary objectives of Business Ethics IV are to:

- Grasp the importance of ethical behaviour
- Obtain knowledge and appreciation for different value systems and philosophical foundations of ethics
- Guide individuals in making ethical decisions and resolve any ethical dilemmas that may arise.

- Understand macro ethics and the influence of our wealth distribution dispensation.
- Have insight into an organisations' moral obligations
- Foster appreciation for the nexus of corporate governance
- Gain practical insight into managing ethics
- Relate business ethics to the accounting profession

2.2. Value of subject

The expertise gained through the study of business ethics will place you in a position make informed decisions when faced with ethical dilemmas in the work place, equip you for employment in a field that involves various moral dilemmas, and enable you to have a better understanding of our environment and society.

2.3. Purpose of the programmes

B.Tech Financial Information Systems: This unique programme will equip an individual with the specialised knowledge required in the integrative and supplemental fields of Accounting and Information Systems.

B.Tech Cost and Management Accounting: This programme will equip a student with the specialised knowledge required as a management accountant to plan, control and evaluate business processes.

B.Tech Internal Auditing: This programme will equip a student with the specialised knowledge required as an internal auditor to provide independent, objective assurance and consulting activities which are designed to add value to and improve an organisation's operations.

At the end of these programmes the students should have obtained the following exit level and critical cross-field outcomes. Exit level outcomes refer to outcomes that a learner will achieve once he/she leaves a programme which leads to a qualification and critical cross- field outcomes relate to the purpose and embedded knowledge of qualifications and are therefore regarded as critical for the development of the capacity for life-long learning.

2.4. Exit level outcomes and critical-cross field outcomes

Exit level outcomes	Critical-cross field outcomes
<ul style="list-style-type: none"> • Grounded ethical knowledge and wisdom in the real world of practical examples and cases relevant to the accounting profession in a region of great cultural diversity. 	<p>The critical outcomes state that learners will be able to:</p> <ul style="list-style-type: none"> • Identify and solve problems and make decisions using critical and creative thinking (problem-solving skills). • Work effectively with others as members of a team, group organisation and community (teamship). • Organise and manage themselves and their activities responsibly and effectively (self-responsibility skills). • Collect, analyse, organise and critically evaluate information (information processing/research skills). • Communicate effectively using visual, symbolic and/or language skills in various modes (communication skills). • Use science and technology effectively and critically, showing responsibility towards the environment and the health of others (technological and environmental literacy and responsibility). • Demonstrate an understanding of the world as a set of related systems by recognising that problem solving does not exist in isolation (developing a macro vision) (SAQA 1998: 8).

2.5. Facilitators

The following lecturers will be responsible for the teaching of Business Ethics IV for 2018:

SUBJECT CODE	GROUP	FACILITATOR	OFFICE No.	OFFICE TELEPHONE No, E-MAIL ADDRESS & FAX No.	CONSULTATION TIMES
BNE41AB	A	N Lubbe	B 115	051 507 3958 nlubbe@cut.ac.za	Will be announced in class and displayed outside the lecturer's office door

2.6. Contact time and learning hours

- There are one group for BNE41
 - Four periods per week are allocated for this subject. The venues and times of these periods are obtainable from <https://www.dropbox.com/sh/yqoq52neeipnyi0/AAAVuAqD5H5PSc9OU3lg8G-9a?dl=0> as from January 2018.
- This subject carries a weighting of 12 credits. One credit is equal to 10 hours. This indicates that on average a student should spend 120 hours to master the learning outcomes of this subject, including the amount of contact time, structured learning and preparation for tests and examinations.

2.7. Teaching and learning strategies/ Modes of learning

Method	How it works
<i>Direct instruction</i>	This method will be used to introduce learners to new concepts and to provide clarity when it is needed.
<i>Discussion</i>	Questions will be posed to learners in any format that the lecturer selects and learners are expected to respond to the

	question, listen to each other, form opinions and reach an agreement about the final response to the questions.
<i>Group work</i>	This method gives learners opportunity to help each other learn and to learn from each other. Learners will work in teams, communicate with each other, test ability to think critically and solve problems.
<i>Self study</i>	Academic work, which includes theory and exercises, is performed individually to test your understanding of the work completed.

2.8. Conduct, success and policies

Remember you are primarily responsible for your own learning. Effective learning can only take place if you are actively involved in your own learning process. You are expected to participate in discussions during lectures as your fellow students are dependent on the inputs you make and you are also dependent on their contributions. It is also your responsibility to prepare for classes and initiate class discussions.

Self-study is important as it will not be possible for the lecturer to discuss all the assignments in class. You are strongly advised to form study/discussion groups. By sharing your knowledge and listening to other students you may understand the work better. Success is only possible if you approach your studies with commitment and diligence. If you do not understand any part of the work, please do not be afraid to ask your lecturer for help.

Class attendance is compulsory. The subject tends to be taught in a progressive way, with each week providing a foundation for the next. Poor attendance contributes to study difficulties because missed classes may lead to problems in catching up which in turn can lead to the demotivation of the student. Staying away from class and not doing homework assignments, is a guaranteed recipe for failure. Should you fail to attend class, it will be your responsibility to obtain the relevant information from fellow learners.

The lecturer is in charge of the orderly conduct of the class and **may exclude a student who does not comply** with a reasonable request in this regard (Statement on individual rights, Calendar of CUT, FS).

You are requested to be punctual for all your classes and to switch off your cell phones during class time. **Being late is a definite characteristic of an irresponsible person.**

Each student must be familiar with the following documents, policies and rules:

- Policy 403.1 – General rules for students
- Policy 403.6 – Code of conduct for students
- Policy 403.7 – Discipline rules for students
- Policy 501.48 – Policy on smoking
- Policy 505.7.1 – Copyright
- Policy 513.1 – Language policy
- Policy 607.2 – Manual of rules and regulations for evaluation

2.9. Learner support services

2.9.1 Consultation

You may personally consult your lecturer in his/her office during specified consultation hours only. If you need to speak to a lecturer after consultation hours, an appointment must be made. No lectures missed because of poor class attendance will be repeated during consultation hours.

2.9.2 Use of the library and information centre

The following librarian can be contacted

Person: Ms. J. Molopyane

Office: Room 131 Level 1

Telephone no.: 051 5073464

2.9.3 Centre for counselling

Services offered to learners: personal problems, study problems, course information and career counselling and testing. The Centre is on the second floor of the Student Centre (Lapeng Building).

3. PURPOSE OF THIS LEARNING GUIDE

The learning guide contains important information. It should be viewed as a teaching and learning aid that is designed to guide you through the learning process. The purpose of this learning guide is to assist you in planning your learning, preparing for contact sessions and assessments and enables you to actively take part in class discussions. The first part provides general information, while the second part focuses on the actual units of learning. Each learning unit contains an introduction, references/sources, the time needed to complete the unit, the methods of teaching and learning, specific outcomes, assessment criteria and methods of assessment.

Specific outcomes refer to what you should be able to do after you have completed the unit; assessment criteria refer to what you will be tested on and assessment methods to how you will be tested.

At the end of each unit, assignments and questions for self study/group work are given. Some of the answers to the assignments will be discussed during contact sessions and the answers to the other assignments and self study questions will be provided by your lecturer.

The contents of this learning guide must not be regarded as complete. The accumulation of knowledge and insight, as well as the achievement of the specific outcomes is the learner's primary responsibility. The learner should therefore know which learning outcomes must be achieved after each unit and what he/she will have to give account of at the end of the unit.

4.1. SYLLABUS

4.1 Units and titles

		<u>Credits</u>	<u>Notional Hours</u>
<u>Part 1: Principles in Ethics</u>			
1	Ch1 INTRODUCTION TO ETHICS	1	10
2	Ch2 VALUE SYSTEMS IN SOUTH AFRICA	1	10
3	Ch3 PHILOSOPHICAL FOUNDATIONS OF ETHICS	1	10
4	Ch4 ETHICAL DECISION-MAKING	1	10
5	Ch5 RESOLVING ETHICAL DILEMMAS	1	10
<u>Part 2: Business Ethics</u>			
6	Ch7 MACRO-ETHICS	1	10
7	Ch8 THE MODERN CORP. AND ITS MORAL OBLIGATIONS	1	10
8	Ch9 CORPORATE GOVERNANCE	1	10
9	Ch10 MANAGING ETHICS	1	10
<u>Part 3: Business Ethics</u>			
10	Ch12 ACCOUNTANTS & AUDITORS AS PROFESSIONALS	1	10
11	Ch13 CODES OF PROFESSIONAL ETHICS	1	10
12	Ch11+14 CASE STUDIES - BUSINESS & ACCOUNTING ETHICS	1	10
		<hr/>	<hr/>
		12	120
		<hr/>	<hr/>

4.2 Instructional offering

Business Ethics IV is core learning which means compulsory learning required for this particular qualification.

5. STUDY MATERIAL



5.1 Prescribed text books

- Rossouw, Prozesky et al, **Ethics for accountants and auditors**, 3rd edition, Oxford Southern Africa, Cape Town.



5.2 Recommended additional text books (not necessary to purchase)

- Wood, M.B., 2004, **Business Ethics in Uncertain Times**, First edition, Prentice-Hall, New Jersey.
- Rossouw D., 2012, **Business Ethics**, Third Edition, Oxford Southern Africa, Cape Town.
- Buchholtz, A.K., Carrol, A.B., **Business & Society**, Seventh edition, South-Western Publishing, Canada
- Shaw, W.H., Barry, V., **Moral Issues in Business**, Eleventh Edition, Wadsworth, California.
- Read as many articles in **magazines** en newspapers that relates to ethics. The following are recommended: Business Day, Finance Week, Financial Mail

5.3 Web sites to visit

- www.business.com/directory/management.business_ethics/
- www.ethicsa.org
- www.ethics.ubc.ca/resources/business/codes.html
- www.ethicsandbusiness.org/toolbox.htm
- www.bsr.org/

6. COPYRIGHT AND PLAGIARISM

Violation of any of the following Central University of Technology, Free State (CUT) rules regarding the academic conduct of students will lead to disciplinary action against the learner:

- A learner shall not reproduce or distribute copies of CUT learning material without the written consent of the course facilitator; make any copies of the prescribed textbooks without the written permission of the publishers of the book;
- Submit any assignment or assessment task where essential parts of the assignment have been taken from the work of another person without giving full credit to that person
- Submit any forged document for assessment; the learner will receive no marks.

You can be found guilty of a criminal offence and a fine or imprisonment can be imposed.

NB WARNING: In the past various cases have been found of students copying large parts of the work from the internet and of fellow students (in this subject that promotes ethics). It will not go unnoticed and students will receive ZERO mark and will be charged with academic dishonesty according to the policy of CUT.

Also refer to section 1.3 PENALTY GUIDELINES, page 10 & 11 of the study guide.

7. ASSESSMENT GUIDELINES

The complete rules regarding assessment (assessment policy of CUT) are contained in the Evaluation Policy and Procedure Manual (available in the Library and Information Centre), in the Calendar for 2018 and on the Intranet. All students must be acquainted with the contents thereof. Assessment is a structured process for gathering evidence and making judgments about the learners' performance in relation to Business Ethics IV.

7.1. Assessment model: 2018

	<u>Weights</u>
Formal presentation¹	30%
Written Test	40%
Patchwork text²	<u>30%</u>
	<u>100%</u> Final Mark

1) Formal presentation

The formal presentations will take place on **the date as announced in class and on eThuto**

The formal presentations will be done in groups of 6 – 8 students. Please note that no less than 6 and no more than 8 members will be accepted.

You may choose any topic you wish, as long as you ensure that it is on business ethics, and not just ethics in general. That is, ensure that your commentary is centered on considering the business ethicality of whatever action is taking place in your chosen topic(s).

Your commentary must conclude on what the group has decided on what is taking place in the topic. It can be ethical, it can be unethical. There is no right answer, just a logical argument based on your commentary.

Below are some examples of the types of issues of business ethics that you may consider.

- Modern-day slavery
- Worldwide inequality of income
- Monopolies in business
- Use of animals in product testing
- The degree of safety built into product design
- Donations to charities and good causes
- Withholding of taxes in case of poor municipal administration
- Organ donation / blood donation
- The extent to which a business accepts its alleged responsibilities for mishaps, spillages and leaks
- The selling of addictive products e.g. tobacco or alcohol
- Involvement in the arms trade
- Trading with repressive regimes
- Warranties and after sales service
- Minority groups in senior positions
- The organisation's loyalty to employees when it is in difficult economic conditions (retrenchments etc)
- Employment of disabled people
- Religion in the work place

- Nepotism in business
- Working conditions and treatment of workers
- Bribes to secure contracts and tenders
- Child labour in the developing world
- Business practices of supply firms (considering the ethics of the firms involved in your supply chain, not just those of your own firm)
- Ethics in marketing and advertising
- Dumping – selling at a loss to increase market share and destroy competition in order to subsequently raise prices
- Price fixing cartels
- High pressure selling - especially in relation to groups such as the elderly
- Counterfeit goods and brand piracy
- Copying the style of packaging in an attempt to mislead consumers
- Poaching of game (e.g. rhino)

The options of topics to present on are endless. The team must make sure that they however have enough information to cover in the presentation and will be able to speak for 15 minutes on the topic.

Criteria of the presentation are as follows:

- Presentation may not exceed 15 minutes in total
- Questions relating to the topic will be asked at the end of the presentation
- Presentations need to be done in Power Point format
- Each team member should have an equal opportunity to speak
- Computer and proxima will be made available

Marks will be awarded for:

- Content
- Insight
- Overall presentation
- Balance between members contribution to oral presentation
- Appearance

Please find attached the mark sheet of the formal presentation:

Business Ethics IV (BNE41AB)	
Group number:	
Names and student numbers:	
Evaluation criteria	Comments
Introduction	
Content of presentation	
Conclusion	
Powers of persuasion	
Body language, eye contact, involvement with audience	
Level of self-confidence	
Language	
Interaction between presenters	
Appearance and relevance of visual aids	
Handling of questions	
Presentation skills and general impression	
Total marks:	
Best presenter:	
Signature of assessor:	

2) Patchwork Text

The patchwork text must be handed in **on the date as announced on eThuto**. No late assignments will be accepted. Submission in **hard copy**, as well as on **SafeAssign eThuto**.

This assessment medium will require you to provide an **individual** portfolio of your learning.

- The first step is the weekly compilation of a diary: In this diary, you should record, explore, interpret, comment on and evaluate your learning experiences in the classroom and beyond. (i.e. a news events, personal experience). Portrayals of professionals working in business are abundant in film, television and in fiction. In addition, newspaper and magazine articles, radio

and television talk shows, and news feature stories that are replete with opinions about ethical issues. The current corporate climate is such that unethical behaviour and conduct is becoming more prevalent and the grip on overcoming unethical behaviour is becoming ever tighter.

The guidelines for this diary are as follows:

1. The purpose of this exercise is to firstly link what you learned in the classroom, with secondly your own research and readings and thirdly with relevant practical experiences.
 2. Your own research will consist of studying all the required resources and any other relevant additional resources that you can obtain. However, the depth and quality of your reading counts more than the quantity of your reading.
 3. In order to read meaningful, it is best to make regular and detailed notes after contact sessions and regularly thereafter about your own research and experiences.
 4. Next, be especially alert to anything in your wider experience (work, society, etc) which strikes you as being relevant to, or which links up with, what you learned. Make clear notes of these, with dates and source details where appropriate.
 5. See yourself, as you own creative educator – by doing more than just noting the issues covered in class and in your wider experience. Try to probe issues, interrogate them, seek insight, make imaginative connections with them, and be alert to problems. Above all, ponder possible solutions – and keep notes of these episodes of creative thinking.
 6. Start shaping your growing body of notes into a well-written and very well presented diary. Feel free to present your material in any creative way. Add full bibliographical details and other appropriate source references for material written by somebody else, or derived from such material.
 7. The length of your weekly journal should be between one and two pages. (excluding references) (normal 12 size font with 1.5 spacing)
- At the end of the semester, write a reflection of between 7 and 10 pages encapsulating all your learning experiences. This reflection should indicate how everything you have learned forms a holistic whole. (Here your diary can be a source of great help)
 - Combine your reflection, your weekly diary, summaries, references (bibliography) and any other item of specific importance encountered during your learning, in a portfolio. The total portfolio should not exceed 40 pages in total.

Please find attached the mark sheet of the patchwork text:

BUSINESS ETHICS (BNE41AB) - Scoring Rubric - Patchwork text

Stud no

Student being assessed:

A	MEETING THE OBJECTIVES OF THE ASSIGNMENT	Not attempted	Criterion NOT mastered	Criterion partially mastered	Criterion sufficiently mastered	Criterion mastered beyond expectation	Strong - "In Control" / "Perfect" 5	Weighting	TOTAL
The extent to which:		0	1	2	3	4	5		
1	Diary							40	
1	Indicative of insight and reflection							15	
1	Exact relevant linkages to personal/outside world/ practical experiences / research							10	
1	All the weeks have been addressed in the diary (linked to class attendance)							15	
2	Reflection							45	
2	Ability to integrate all the modules							15	
2	Evidence of macro vision on all the modules							10	
2	Higher order thinking (reflecting, synergising, creating) apparent							15	
2	Confidence and enthusiasm indicated							5	
3	TECHNICAL ASPECTS								
The extent to which:								10	
3	Bibliographical details provided							3	
3	Total portfolio less than 55 pages							2	
3	Style, language, lay-out and neatness							5	
4	GENERAL QUALITY							5	
4	Evaluator's general evaluation mark of the assignment's quality – taking into consideration the above and other factors							5	
TOTAL								100	A

Final Mark = A/5

If any plagiarism is detected, the marking of the portfolio will stop and a 1% mark will be allocated.



Make sure that you are registered on eThuto (this means that you must have access to the BNE41AB course on eThuto). Email your surname and student number to the lecturer if you do not have access!

	<p><u>Reminder</u></p> <p>This is a friendly reminder to familiarize yourself with the South African legislation and CUT policy on <u>plagiarism and copyright</u>.</p> <p>NEVER copy any work from the internet. If you do use a source for your research assignments, make sure you use PROPER referencing methods, and NEVER copy work from fellow students.</p> <p><u>An attempt to save a few minutes of your time is NOT worth a disciplinary hearing and an academic dishonesty inscription on your study record...</u></p>
--	---

7.2. Continuous assessment

Continuous assessment involves assessing learners regularly in a manner that integrates teaching and assessment. A range of assessment methods, in which the lecturer is not always the sole judge of quality, is applied. The concept of continuous assessment holds high potential for lecturers because it affirms high-order creative and critical thinking. This is where the learner is tested through-out the year on the modules completed.

7.3. Formative / Diagnostic assessments

Formative assessment takes place during the process of teaching and learning with the purpose of developing the learners' abilities. Formative Assessment will occur in the form of formal tests and assignments given by your lecturer. Formal tests and assignments, class tests and any other form of assessment decided upon by the lecturer will account for your course mark.

7.4. Summative assessments

Summative assessment is undertaken to make judgement about the learners' achievement and is carried out at the end of the learning programme. This type of assessment will be done through a test written during the semester.

The test for BNE41 will be written on the date as announced on eThuto. The time and venue will be communicated in class as well as on the eThuto platform.

NB As this is a continuous assessment subject, there is NO re-evaluation - or special exams!

7.5. Scope of work for assessment purposes

You will be assessed on the learning outcomes against the assessment criteria given at the beginning of every section of a unit. Make sure that you meet all the outcomes and assessment criteria, when preparing for assessment.






8. WORK SCHEDULE: SEMESTER 1-2018



TIME SCHEDULE 2018

The time schedule will be published on eThuto.
Please consult your BNE41AB course on eThuto regularly.

9. ICON LIBRARY







	<p>Source reference</p> <p>This symbol indicates the source of the learning material. It refers to the prescribed handbooks, Fundamental Accounting or Selected Questions.</p>
	<p>Additional resources</p> <p>This symbol indicates that you should read any appropriate Financial accounting handbooks and magazines, in addition to the handbooks prescribed.</p>
	<p>Time schedule</p> <p>This symbol indicates how much time should be spent to complete a specific unit.</p>
	<p>Learning activities</p> <p>After you have worked through the theory of a unit, you must be formatively assessed to determine whether you understand theory by applying it practically through completing the exercises. The learning activities may be done in class or given to learners as homework</p>
	<p>Notes</p> <p>In this space learners should write down any notes, tips or hints that will be helpful to the learner to successfully complete the unit.</p>



Self-assessment questions

You will come across questions throughout the units that will test the extent to which you understood the work completed. Use these questions to assess your knowledge of the work completed thus far. Do them on your own or in a group.

LEARNING CONTENT COMPONENT

Purpose (competence) 	Specific Learning Outcomes (Abilities) 	Source Reference 	Assessment Standards (Criteria) 	Time 	Method of assessment 
1) Introduction to business ethics	<ul style="list-style-type: none"> • Become familiar with the major terms involved in ethics and business ethics in particular • Identify the three levels of business at which ethics is evaluated and the core issues involved • Insight into why ethics is necessary on the personal and organisational level • Distinguish between 'morality' and 'legality' • Indicate why professional ethics and professional virtues are important. 	Chapter 1	<ul style="list-style-type: none"> • The major terms involved in ethics and business ethics in particular can be explained. • The three levels of business at which ethics is evaluated and the core issues involved can be indentified • Insight can be demonstrated into why ethics is necessary on the personal and organisational level • A distinction between 'morality' and 'legality' can be drawn • Furnish reasons why professional ethics and professional virtues are important. 	As per work schedule	Integrated assessment instruments include the following : – Assignment – Test 1 – Patchwork text
2) Value systems in South Africa	<ul style="list-style-type: none"> • Understanding of South Africa's dominant value systems and their influence • Greater sensitivity to 	Chapter 2	<ul style="list-style-type: none"> • The dominant value systems of South Africa's and their influence can be described • Greater sensitivity to cultural diversity can be indicated. 	As per work schedule	Integrated assessment instruments include the following : – Assignment

	<ul style="list-style-type: none"> cultural diversity Insight into both shared ethical values and differences Motivation to find ways to manage cultural differences Motivation to find ways to learn more about other cultures. 		<ul style="list-style-type: none"> Insight into both shared ethical values and differences can be demonstrated Cultural differences can be managed Reasons can be provided why one should learn more about other cultures. 		<ul style="list-style-type: none"> – Test 1 – Patchwork text
3) Philosophical foundations	<ul style="list-style-type: none"> Distinguish between virtue ethics, deontological ethics, and utilitarian ethics Apply above three theories to specific auditing and accounting cases. 	Chapter 3	<ul style="list-style-type: none"> The difference between virtue ethics, deontological ethics, and utilitarian ethics can be explained The above three theories can be applied to specific auditing and accounting cases. 	As per work schedule	Integrated assessment instruments include the following : <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
4) Ethical decision making	<ul style="list-style-type: none"> Apply ethics in entire decision-making process Recognise moral issues and options to address such issues Consider implications of certain decisions Evaluate and choose solutions based on ethical standards and criteria. 	Chapter 4	<ul style="list-style-type: none"> Ethics can be applied in the entire decision-making process Moral issues can be recognised and options to address such issues can be explained The implications of certain decisions can be considered Solutions based on ethical standards and criteria can be evaluated and a final decision made 	As per work schedule	Integrated assessment instruments include the following : <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
5) Resolving ethical	<ul style="list-style-type: none"> Identify personal and social dilemmas and 	Chapter 5	<ul style="list-style-type: none"> Personal and social dilemmas and negative and positive 	As per work schedule	Integrated assessment

dilemmas	<p>negative and positive concerns within each</p> <ul style="list-style-type: none"> • Apply the RIMS strategy to dissolve such dilemmas despite moral dissensus • Evaluate arguments to be included in RIMS process • Generate solutions to moral dilemmas. 		<p>concerns within each can be identified</p> <ul style="list-style-type: none"> • The RIMS strategy to dissolve such dilemmas despite moral dissensus can be applied • Arguments to be included in RIMS process can be evaluated • Solutions to moral dilemmas can be generated 		<p>instruments include the following :</p> <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
6) Macro Ethics	<ul style="list-style-type: none"> • Justify wealth distribution theories • Analyse capitalism from a moral perspective • Understand economics of environment. 	Chapter 7	<ul style="list-style-type: none"> • Wealth distribution theories can be justified • Capitalism can be analysed from a moral perspective • The economics of the environment can be described 	As per work schedule	<p>Integrated assessment instruments include the following :</p> <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
7) The modern corporation and its moral obligations	<ul style="list-style-type: none"> • Understand why issue of moral nature of corporation is prominent • Critique corporate social responsibility • Discuss moral agency • Evaluate strands of stakeholder theory. 	Chapter 8	<ul style="list-style-type: none"> • The prominence of issue of moral nature of a corporation can be explained • Corporate social responsibility can be critiqued • Moral agency can be discussed • Strands of stakeholder theory can be evaluated 	As per work schedule	<p>Integrated assessment instruments include the following :</p> <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
8) Corporate Governance	<ul style="list-style-type: none"> • Familiarity with background of corporate governance and relevant stakeholders in South African business • Understanding factors and risks that contribute 	Chapter 9	<ul style="list-style-type: none"> • The background of corporate governance and relevant stakeholders in South African business can be discussed and interrelated • The factors and risks that contribute to development of 	As per work schedule	<p>Integrated assessment instruments include the following :</p> <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text

	<p>to development of corporate governance</p> <ul style="list-style-type: none"> • Provide recommendations for a company based on the <i>King Report</i> and on the company's particular governance • Insight into helpful effects of governance framework • Insight into various approaches to corporate governance and approach most applicable to SA • Distinguish between local and international principles. 		<p>corporate governance can be articulated.</p> <ul style="list-style-type: none"> • Recommendations can be provided for a company based on the <i>King Report</i> and on the company's particular governance. • The effects of governance framework can be discussed. • Various approaches to corporate governance can be identified and the approach most applicable to SA can be chosen. • The difference between local and international principles can be distinguished. 		
9) Managing Ethics	<ul style="list-style-type: none"> • Understanding of role of governance ethics in accounting and auditing professions • Insight into the process of ethics risk analysis and various codes of ethics • Analysis of the institutionalisation of ethics on strategic and systems level of organisations • Insight into the principles and objectives that guide socio-ethical reporting. 	Chapter 10	<ul style="list-style-type: none"> • The role of governance ethics in accounting and auditing professions can be discussed. • The process of ethics risk analysis can be listed and various codes of ethics can be compared • The institutionalisation of ethics on strategic and systems level of organisations can be analysed. • The principles and objectives that guide socio-ethical reporting can be described 	As per work schedule	Integrated assessment instruments include the following : <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
10) Case Studies in	<ul style="list-style-type: none"> • Identify ethical issues in particular business 	Chapter 11 and 14	<ul style="list-style-type: none"> • Ethical issues in particular business situations can be 	As per work schedule	Integrated assessment

Business Ethics	<p>situations</p> <ul style="list-style-type: none"> • Determine morally relevant players • Develop ethical judgements on issues and dilemmas • Generate creative solutions. 		<p>identified.</p> <ul style="list-style-type: none"> • Morally relevant players can be identified. • Ethical judgements on issues and dilemmas can be developed • Creative solutions can be generated. 		<p>instruments include the following :</p> <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text
11) Accountants and Auditors as Professionals, and Codes of Professional Ethics	<ul style="list-style-type: none"> • Understanding the historical development of professions, the difference between professional and non-professional occupations • Insight into the functions of professional ethical codes • Insight into South Africa's professional accounting body, its functions, and other professional bodies related to accounting • Awareness of the accounting career path 	Chapter 12 and 13	<ul style="list-style-type: none"> • The historical development of professions, the difference between professional and non-professional occupations can be described. • The functions of professional ethical codes can be discussed. • The South Africa's professional accounting body, its functions, and other professional bodies related to accounting can be described and contrasted. • Accounting as a career path can be listed. 	As per work schedule	<p>Integrated assessment instruments include the following :</p> <ul style="list-style-type: none"> – Assignment – Test 1 – Patchwork text

Appendix A

Action Words

These action verbs are included, in order to provide clarity of what is expected of you as a learner. Please study them and make sure that you understand the meaning of each.

Analyse

Identify parts or elements of a concept and explain.

Compare

Point out the similarities (things that are the same) and the differences between objects, ideas or points of view. The word “contrast” can also be used. When you compare two or more objects, you should do so systematically - completing one aspect at a time. It is always better to do this in your own words.

Criticise

This means that you should indicate whether you agree or disagree about a certain statement or view. You should then describe what you agree/disagree about and give reasons for your view.

Define

Give the precise meaning of something in the shortest possible way.

Describe

Say exactly what something is like; give an account of the characteristics or nature of something.

Discuss

Comment on something in your own words. Often requires debating two viewpoints or two different possibilities. EXAMPLE: Discuss the differences between objectives and goals.

Distinguish

Point out the differences between objects, different ideas, or points of view. Usually requires you to use your own words.

Give an example

A practical illustration of a concept is required.

Explain

Clarify or give reasons for something, usually in your own words. You must prove that you understand the content. It may be useful to use examples or illustrations.

Identify

Give the essential characteristics or aspects of a phenomenon e.g. a good research design.

List

Simply provide a list of names, facts or items asked for. A particular category or order may be specified.

Motivate

You should give an explanation of the reasons for your statements or views. You should try to convince the reader of your view.

Outline

Emphasize the major features, structures or general principles of a topic, omitting minor details. Slightly more detail than in the case of naming, listing or stating of information is required.

Summarise

Give a structured overview of the key (most important) aspects of a topic; must always be done in your own words.

Appendix B

DIRECTIVES FOR SUCCESSFUL GROUP WORK

Why do group work?

We simply learn better by interacting with others!

Furthermore value employers the teamwork and other generic skills that group work may help develop.

The major idea of group work is for everyone to function as productive players working cooperatively toward the final outcome.

Rules:

- Confidentiality
- Equal time to speak
- Listen to others when they speak
- Be honest and open
- Don't attack others
- Give constructive criticism
- No compulsion to speak
- Feelings may be expressed
- Feelings not dismissed
- Awareness/acceptance of diversity
- Observe time boundaries