

Course # and Name as it appears in the catalog**GBUS 415 – Business Ethics****Credit Hours: #3****Scheduled hours per week**

Lecture: #3

Hybrid

Online

Lab: #

Other: #

Catalog Course Description: This course will focus on both theoretical constructs and frameworks of ethical behavior and practical application of ethics in today's business world. Students will review literature on ethical standards and read extensive case analysis on companies who have demonstrated both exemplary and poor application of ethics and social responsibility. Areas of study will include personal values, serving and providing value to stakeholders, and what it means for a company to be a "good corporate citizen."

Pre-requisites: Admission to BSBA or BASBA and MGMT 415 or instructors consent

Co-requisites: na

Course Learning Outcomes:

Upon completion of this course, the student should be:

- Be able to explain why ethics is important in business and why ethical responsibilities go beyond compliance with the law and regulations.
- Evaluate their own ethical perspectives and determine what steps they need to take to align their values and goals with those of corporate America.
- Be able to evaluate how to resolve ethical issues by using a framework of five moral principles.
- Master the ethical decision-making model, moral principles, and social responsibility.
- Explain how corporate culture influences ethical decision making and how "culture creep" can cause poor decision making to become the norm for companies.
- Be familiar with the ethical issues that arise every day in business.
- Demonstrate understanding of these concepts by writing position papers and annotated literature reviews, making a presentation, and/or taking examinations.

Topics to be studied:

Ethical framework of five moral principles: utilitarianism, rights, distributive justice, ethics of care, and virtue ethics.

- Ethical decisions and how they influence the company's bottom line are made in business every day.

Students will read about the following ethical issues:

- Finance and Accounting: Consistent, truthful development of financial statements, use of ethical standards for income reporting and tax payment, prevention of "cooking the books" and second sets of books. Application of GAAP, A
- Marketing: Consumer protection, truth in advertising ("new and improved"), selling products that are perceived as "bad for you."
- HRM and Employment: Training and enabling the "ethical employee," hiring character, drug testing, whistle blowing, providing a safe working environment, preventing use of child labor and sweatshops, and preventing discrimination in hiring and performance appraisal.

- Strategic Management: Building and maintaining an organization that has a culture of trust, moral management, environmental stewardship and sustainability, preventing malfeasance, downsizing/rightsizing.
- Law and government regulations: Compliance, influence (lobbying),
- Global business: Outsourcing manufacturing jobs to developing countries, paying expected bribes to foreign regulators and officials.

Relationship of Course to Program or Discipline Learning Outcomes:

Bachelors of Applied Science in Business Administration	
(BASBA) Program Outcomes	
<i>Accounting and Financial Management Concentration (AFM):</i>	
• Communicate effectively and professionally both orally and in writing including complex report generation.	x
• Demonstrate and integrate the use functional areas of business including accounting, economics, finance, global business, management, marketing and the legal environment of business.	
• Demonstrate the ability to work ethically, effectively, and respectfully with people of diverse backgrounds and with people whom have different roles, social affiliations, and personalities.	x
• Build on the accounting--related competences developed in the AAS program and interpret and analyze accounting information for internal control, planning, and performance evaluation.	
• Demonstrate knowledge of generally accepted accounting principles and procedures and apply these to financial reporting situations.	
• Demonstrate knowledge of the global business environment and how financial reporting differs from the United States to other countries.	
• Demonstrate an ability to communicate financial results to various stakeholders that increases the understanding of the financial situation of the organization.	
• Function as a member of a financial planning team and provide support to other areas of the organization requiring timely financial data.	
• Demonstrate an understanding of the ethical responsibilities of those in accounting practice and the importance of strong ethical standards to the functioning of the financial world.	x

Bachelors of Science in Business Administration	
(BSBA) Program Outcomes	
<i>Accounting Specialization (ACCT):</i>	
• Communicate effectively and professionally both orally and in writing including complex report generation.	x
• Demonstrate the use of quantitative skills in analysis of complex business decisions with a global perspective.	
• Demonstrate and integrate the use functional areas of business including accounting, economics, finance, global business, management, marketing and the legal environment of business.	
• Demonstrate the ability to work ethically, effectively, and respectfully with people of diverse backgrounds and with people whom have different roles, social affiliations, and personalities.	x
• Interpret and analyze accounting information for internal control, planning and performance evaluation.	
• Demonstrate knowledge of generally accepted accounting principles and procedures and apply these to financial reporting situations to corporate and board of directors' level executives.	
• Be able to demonstrate knowledge of the global business environment and how financial reporting differs from the United States to other countries.	
• Demonstrate an ability to communicate complex auditing procedures and apply auditing techniques to provide assurance of the validity of financial reporting.	
• Demonstrate an understanding of the United States Income tax code and how to research complex tax situations to provide maximum benefit to the organization.	
• Be able to demonstrate an understanding of the legal environment of business.	x

• Be able to demonstrate an understanding of the ethical responsibilities of those in accounting practice and the importance of strong ethical standards to the functioning of the financial world.	x
• Be admission-ready for a Master of Business Administration program if desired.	x
• Be ready to sit for the Certified Public Accountant (CPA) exam if desired.	

Relationship of Course to General Education Learning Outcomes:	
Composition and Rhetoric Students illustrate a fundamental understanding of the best practices of communicating in English and meet the writing standards of their college or program-based communication requirements.	x
Science & Technology Students successfully apply systematic methods of analysis to the natural and physical world, understand scientific knowledge as empirical, and refer to data as a basis for conclusions.	x
Mathematics & Quantitative Skills Students effectively use quantitative techniques and the practical application of numerical, symbolic, or spatial concepts.	
Society, Diversity, & Connections Students demonstrate understanding of and a logical ability to successfully analyze human behavior, societal and political organization, or communication.	x
Human Inquiry & the Past Students interpret historical events or philosophical perspectives by identifying patterns, applying analytical reasoning, employing methods of critical inquiry, or expanding problem-solving skills.	x
The Arts & Creativity Students successfully articulate and apply methods and principles of critical and creative inquiry to the production or analysis of works of art.	
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Special requirements of the course:

na

Additional information:

na

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