



UNIVERSITI SULTAN ZAINAL ABIDIN

COURSE OUTLINE

Faculty	Faculty of Business and Management
Department	Accounting
Programme	Bachelor of Accounting (BAC)
Name of Course	Business Ethics and Corporate Governance
Course Code	ACB31803
Name(s) of Academic Staff	Dr. Shahida Bt. Shaharuddin Dr. Wan Izyani Adilah Bt. Wan Mohamad
Synopsis of the course	This course provides an understanding of the underlying ethical theories and philosophies and value in individual, organizational, professional and societal setting. The focus will be on the practical development of skills needed with the ethical issues so as to be able to conduct one-self ethically at all time. The ethical principles are applied within the framework of good practice and corporate governance.
Semester and Year Offered	Semester 2 2024/2025
Status	Core
Level	Year 3 (Sem 6)
Pre-requisite/co-requisite (if any)	-

Credit Hours	3
Course Learning Outcomes (CLO)	Upon completion of this course, students should be able to: 1. Illustrate the comprehension of theories, concepts, and philosophy of ethics and governance and its responsibilities in compliance with laws and regulations.

	<div>2. Relate the ethical and governance issues in the business environment and analyze alternatives courses of action relating to the issues using moral principles.</div> <div>3. Examine the impact of each alternative on the stakeholders and justify the most appropriate course of action</div>																		
Mode of Delivery	Lecture, Discussion, Presentation																		
Assessment Methods and Type / Course Assessment	<table><tr><th>CLO</th><th>METHOD</th><th>%</th></tr><tr><td>1</td><td>Quiz</td><td>5</td></tr><tr><td>1&2</td><td>Test</td><td>20</td></tr><tr><td>3</td><td>Assignment (Presentation and Report)</td><td>25</td></tr><tr><td>2 & 3</td><td>Final exam</td><td>50</td></tr><tr><td></td><td>TOTAL</td><td>100</td></tr></table>	CLO	METHOD	%	1	Quiz	5	1&2	Test	20	3	Assignment (Presentation and Report)	25	2 & 3	Final exam	50		TOTAL	100
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3	Assignment (Presentation and Report)	25																	
2 & 3	Final exam	50																	
	TOTAL	100																	

COURSE OUTLINE		
WEEKS	TOPICS	TASK/ READING
1 9 - 13 March 2025	INTRODUCTION TO THE COURSE	
2 16 – 20 March 2025 *Cuti Nuzul Quran: 18 March	UNDERSTANDING BUSINESS ETHICS - Definition of ethics - Different between ethics and values, morality and legality - Culture and ethics - Religion and ethics - Importance of ethics in business	Chapter 1 Test
3 23 - 27 March 2025	UNDERSTANDING BUSINESS ETHICS - Definition of ethics - Different between ethics and values, morality and legality - Culture and ethics - Religion and ethics - Importance of ethics in business	
4 6 – 10 Apr 2025	UNDERSTANDING BUSINESS ETHICS - Definition of ethics - Different between ethics and values, morality and legality - Culture and ethics - Religion and ethics - Importance of ethics in business	
5 13 – 17 Apr 2025	THE MORAL REASONING IN BUSINESS - Ethical reasoning process - Philosophical theories - Moral ethical theories (Teleological theory, Deontological theory, Theory of Justice, Rights theory) - Islamic ethical theories and Principles - Sustainability development in economy, social and environment	Chapter 3 Test

<p>6 20 – 24 April 2025</p>	<p>THE MORAL REASONING IN BUSINESS</p> <ul style="list-style-type: none"> - Ethical reasoning process - Philosophical theories - Moral ethical theories (Teleological theory, Deontological theory, Theory of Justice, Rights theory) - Islamic ethical theories and Principles - Sustainability development in economy, social and environment 	
<p>26 Apr - 3 May 2025</p>	<p>MID SEMESTER BREAK</p>	
<p>7 4 – 8 May 2025</p>	<p>GUIDELINES OF CODE OF ETHICS</p> <ul style="list-style-type: none"> - Importance of ethical behavior in accounting - Role of ethics in professional accounting - Overview of accounting ethics codes - Consequences of unethical behavior - Ethical challenges in future accounting Careers 	<p>Chapter 6 Quiz</p>
<p>8 11 – 15 May 2025 *Cuti Wesak: 12 May (Monday)</p>	<p>ETHICAL FRAMEWORK FOR BUSINESS ENVIRONMENT</p> <ul style="list-style-type: none"> - Ethical decision-making framework - Stakeholders Impact Analysis - Steps for ethical decision 	<p>Chapter 4 Final exam</p>
<p>9 18 - 22 May 2025</p>	<p>ETHICAL FRAMEWORK FOR BUSINESS ENVIRONMENT</p> <ul style="list-style-type: none"> - Ethical decision-making framework - Stakeholders Impact Analysis - Steps for ethical decision 	
<p>10 25 - 29 May 2025</p>	<p>CORPORATE GOVERNANCE</p> <ul style="list-style-type: none"> - Definition and Importance of corporate governance - Principles of Good Corporate Governance - Theories of corporate governance (Agency Theory, Stewardship Theory, Stakeholders Theory) - Structure of Corporate Governance 	<p>Final Exam</p>

11 1 – 5 June 2025 *Cuti Hari Keputeraan YDP Agong: 2 June (Monday)	DEVELOPMENT OF CORPORATE GOVERNANCE - Historical Evolution of Corporate Governance (e.g: Cadbury Committee, Greenburg Committee, Bradbury, Sarbanes Oxley Act) - Factors influence the evolution of corporate governance structure and practices.	Chapter 2 Final Exam
12 8 - 12 June 2025 *Cuti Hari Raya AidilAdha: 7 - 8 June (Sat - Sunday) *Cuti Hari Kelepasan Am Negeri: 9 June (Monday)	FRAMEWORK OF CORPORATE GOVERNANCE IN MALAYSIA -Objectives of the framework -Components of the framework (legal framework, regulatory bodies, CG codes and guidelines, institutional mechanisms)	Final Exam
13 15 - 19 June 2025	CODE ON CORPORATE GOVERNANCE - Overview of the Malaysian Code on Corporate Governance (MCCG) - Key principles of the MCCG (Board Leadership and Effectiveness, Effective Audit and Risk Management) - Roles of Chairman, CEO, and Independent Directors	Final Exam
14 22 – 26 June 2025	REVISION	

No.	Continous Assessment (Conass)	%	IMPORTANT DATE
1	Quiz	5	Week 12 (9-12 June 2025)
2	Test	20	Week 8 (11-15 May 2025)

Main reference:

Brooks L.J & Dunn, Paul (2021) Business Professional Ethics, 9th Edition, Cengage Learning Asia Pte Ltd.