Business Ethics LX00AA34 / International Project Week 2011
Visiting lecturers and teaching topics

University	Name of the lecturer	Approach to Business Ethics
Fachhochschule Nordhausen Germany **Winha implementation code: 2017**	Maurice Roche	**Personal and Professional Ethics** The course will look at how ethics as a general concept is difficult to define and at some commonly held understandings of the term. Group work discussions will focus on defining why these definitions are flawed and following this a number of focus areas in business will be chosen to look at ethical/unethical business practices. Anyone taking this course should be capable of quality research tasks, be highly creative and be good at analysis work.
Arkansas State University USA **Winha implementation code: 2018**	Clint Relyea	**Social Impact Management** This course examines the responsibilities of business corporations and corporate executives to shareholders and other constituencies as they are manifested in the day to day issues faced by senior managements. It begins by exploring the rationale behind the proposition that business has a responsibility to society beyond that of wealth creation. It then emphasizes values-based decision making and challenges the students to explore and apply their own values to issues such as: responsibility for shareholders' profit vs. responsibilities for the interests of other stakeholders; efficiency vs. community -- or the conflict between profit making and employee welfare; responsibility to the consumer -- quarterly profit vs. quality product; responding to the demands of shareholder activists, the media, and politicians on the attack, and the challenges of the international market place. Further, the course will examine and discuss the content and value of codes, credos, and other normative standards which have been advanced as models for responsible corporate behavior. It will close with a discussion of what leadership demands in the global market of the 21st century.

Hogeschool Utrecht Netherlands **Winha implementation code: 2019**	Menno de Lind van Wijngaarden	**Sustainable Management** It is a term often used to refer to the relation between business and the external environment. It is an umbrella term that in general covers 3 levels. At the global level there are the sustainable development issues, special relating to inequality issues and the deterioration of the natural environment. The next level is the role that business can have in dealing with these issues. Business that is active in sustainability is often called Corporate Social Responsible (CSR) and applies the People, Planet, Profit model. At the individual level the entrepreneur has to make business decisions that create balance between people, planet and profit. This leads to ethical dilemmas that are not easy to solve. The question is: How to become a good business; remaining profitable while addressing the social and environmental issues? This course will introduce you to the sustainability issues and shows you the ethical dilemmas that business has to deal with.
Sheffield Hallam University UK **Winha implementation code: 2020**	Lucian Tipi	**Electronic Crime** Among other issues the quite different behavior that people and businesses exhibit in the virtual world as opposed to the real, physical world is explored. It seems to be a lot easier to behave less ethically in the virtual world and we seem to be inclined to behave in a lot less ethical way online than in the real world. This is a very interesting topic, the scope of which is growing every day as an increasing number of devices that people use every day (mobile phones, televisions, game consoles, tablet devices, etc.) can be utilized for unethical purposes. This topic usually leads to quite passionate debates and engages well all those involved as we have all experienced (and maybe participated to) this to a certain degree. I would give this session the following title: Virtual versus physical world: are we ready to deal with the ethical consequences?

Universidad Europea de Madrid Spain **Winha implementation code:** **2021**	Manuel Ramón Tejeiro Koller	**Multinational enterprises and their work in development countries: ethical implications** The course will examine the capacity of multinational companies to aid in the development of third world countries and whether the intentions are genuine or if there is a non-declared profit behind their actions. Is earning profit and development aid compatible? What are the ethical implications? The case study for Coca Cola's manual distribution centers in Africa will be studied.
IPAG Nice France **Winha implementation code:** **2022**	Claude Alavoine	**Intercultural Business Negotiations** Why would practices in business interactions differ and be considered sometimes as unethical? The first step will be to consider Negotiation as a complex and coded activity - Definition -Fundamental Elements -Structure and Process –Actors. Then the question is how does Culture influence business negotiations? What is Culture and what is it good for? Cultural variables in negotiation are studied. Finally the third step is to consider preparation and strategy, techniques and tactics from an ethical perspective.
ESDES Université Catholique de Lyon France **Winha implementation code:** **2023**	Andrew Gareleck	**The Law and Business Ethics** This course examines the topics of ethics and law, their interrelationships, as well as their impacts upon business and management decision making. The topics covered include: 1)The general meaning nature and limits of ethics 2) The positive law ethic 3) Jurisprudence the study of legal ethics 4) Business ethics - values to determine appropriate conduct 5) A managerial strategy for making ethical business decisions 6) Social responsibility of multinational corporations. The purposes of this course are to familiarize students with the concepts of ethics and law, and to provide them with the rudimentary tools to critically analyze issues and their legal solutions.

Sheffield Hallam University UK **Winha implementation code:** **2024**	Andrew Armstrong	**The Role of Ethics in Banking and Finance** The overall aim is to introduce the student to the concept of ethics and then drill down as to why ethics in banking and financial services is important. Session One: Personal ethics, The Role of Ethics in Daily Living Session Two: Introduction to ethics and the law. Session Three: Ethics, Fraud and Internal Control Session Four: Banking Ethics, the Role of Ethics in Financial Institutions
ISC Paris France **Winha implementation code:** **2025**	Anne Sachet-Milliat	**Ethics and Human Resources Management in Europe** Main topics of the course are the following: * Fighting against discrimination * Promoting diversity * Equity and compensation policy * Moral harassment * Ethics and dismissal
University of Ljubljana Slovenia **Winha implementation code:** **2026**	Marko Pahor	**Deceptions in Statistics** The aim of the course is to untangle the sources, aims and usual ways of how to deceive people with statistics. The aim is not to equip students with statistical deception tools but rather to make them aware of the possible deceptions, to be critical towards them, and mainly to avoid them when using statistics and data presentation. The course will mainly cover statistical deceptions in social sciences, touching other sciences (like medical statistics) as well, so it is suitable for a wider array of students. The knowledge of some basic statistics is expected (descriptive statistics, simple regression), as is the knowledge of MS Excel or a similar spreadsheet software. At the end of the course students will be familiar with research and data presentation ethics and should be able to detect deceptions in data presentation, when being presented the data.

Hogeschool Utrecht Netherlands **Winha implementation code:** **2027**	Yael Brenner	**Ethical issues in the context of Globalization** During the course we will discuss a number of socio-economic dilemmas that typically occur as a result of globalised business. These will include mainly topics that are addressed by civil society movements and anti-globalist movement's concern with the increasing gap between rich and poor. We will be discussing the role of business in this context. (If it is possible to use DVD we will be analysing documentaries as one form of work.)
University of Hull UK **Winha implementation code:** **2028**	John Munro	**Ethics & Sustainability** Recent years have seen the emergence of ethical and environmental issues within both corporate and political agendas throughout the world. In the UK and the EU governments have developed a range of new legislation in order to arrest the continued slide towards widespread environmental damage and associated poor ethical decisions. At the international level there have been a series of treaties established in an attempt to control the problem of global environmental degradation. The political and corporate development of environmental issues coupled with corporate social responsibility will remain a major agenda for the foreseeable future. As corporate groups struggle to maintain their legitimacy in the face of more stringent public demands, there is a growing need for business educators to give the next world generation of 'green' managers the skills to cope with the demands of this new environmentalism.

| Universidad de Leon Spain **Winha implementation code: 2029** | Mª Aranzazu Sule Alonso | **Marketing Ethics** Marketing is a field which is often viewed as inherently unethical, but it is in fact governed by law and standards of conduct just like any other field. People who actively work in the marketing field are expected to study and abide by the ethical standards of industry, and academics interested in the study of marketing also look at how ethics are applied. Ethical business practices are actions and attitudes held by a business and its employees that are considered professionally and morally responsible. For many companies, ethical business practices do not have to obstruct the pursuit of profits and professional growth. There is often a fallacious assumption that a business should do anything to make money and get ahead, yet many companies have been successful while still acting in a way that is ethical and serves the common good as well as the corporate good. Ethical marketing practices and principles are core building blocks in establishing trust, which help build long-term marketing relationships. In addition, the boundary-spanning nature of marketing (i.e. sales, advertising, and distribution) presents many of the ethical issues faced in business today. The course focuses on the ethical approach of marketing activities of companies. A long list of topics falls under the rubric of marketing ethics. Some of the most prevalent are: product safety and liability, advertising truthfulness and honesty, fairness in pricing, power within the channels of distribution, privacy in database marketing, and forthrightness in selling. The course includes knowledge, tools and instruments used for Marketing in order to discuss if they are moral or not. We will study Ethical Norms and values for marketers (American Marketing Association), Agro-food Marketing, Tourist Marketing and Market Research. Examples refers to product, packaging, pricing, distribution, promotions and advertising Also we will reflect how consumers perceive some activities of producers regarding product´s content, packaging, price, and promotion. Conclusions will have implications for processes of decision making on marketing that companies should have to take into account. Managers of these companies should know the criticisms that consumers bring up to their marketing activities and they will allow to know how these decision processes might be improved in order to be more ethical to consumers. |

University of Hertfordshire UK **Winha implementation code: 2030**	Eli Jacobs and Graham Hollinshead	**Philosophical Ethical Frameworks & Conflicts within Corporate Social Responsibility** Daily activities and session are the following. Session 1: An introduction & examination of Socially Responsible activities/theories. How can we measure CSR? Session 2: Outcomes based (Theological) and Duties (Deontological) based ethical theories, and the Ethics of Care framework. How can we judge/ measure organizational behaviour? Session 3: Ethical Relativism Vs Ethical Absolutism. Conflicts and problems. Global initiatives and guidelines e.g. UN Global Compact & De George thinking. Session 4: Pulling it all together - explain & discuss different models of CSR & their conflicts, evaluate the views of Milton Friedman against CSR, discuss arguments for CSR and evaluate philosophical ethical frameworks teleological, deontological and the duties of care and ethical relativism and ethical absolutism.
Fachhochschule Wien Austria **Winha implementation code: 2031**	Monika Kovarova	**Accounting Fraud** Ten years after the collapse of Enron, top management fraud still occurs despite numerous regulatory systems having been developed to avoid fraudulent behavior. One very common case of top management fraud is accounting fraud, which can damage the company itself and third parties. During the course we will elaborate * the subjects of accounting fraud * the most frequent ways of accounting fraud being committed * typical indicators of fraud behaviour being used as guideline by auditors * current regulatory systems and their most important contents with regard to avoiding accounting fraud and ensuring ethical behaviour in corporations.

Universita degli Studi di Torino Italy **Winha implementation code:** **2032**	Maurizio Cisi	**Ethical Financial Reporting** The course starts from following assumption: 1) The financial statements play a key role in the corporate communication. Shareholders, potential shareholders, and other users rely heavily on it as they can use this information to make an informed decision about investment. Moreover, shareholders are entrusting their businesses to managers, expecting the managers to report honestly on their performance, but sometimes the accountant fudges the figures. 2) Because of the pressure to perform, or because of plain corporate greed, management can find ways to manipulate the financial statements. Ethical scandals and corporate debacles in past decade have translated into increased scrutiny of corporate financial reporting because entities involved in such scandals have failed to provide accurate information. 3) Accountants and auditors have significant responsibility in assuring that the methods, assumptions and processes used to determine certain financial statement balances adhere to regulatory and professional requirements. 4) Knowledge of ethics can help professionals to overcome ethical dilemmas, allowing for the right choice that, although it may not benefit the company, will benefit the public who relies on the accountant/auditor's reporting. 5) Very important role is played by IFRS. These standards are based on principles of understandability, relevance, materiality, reliability, and comparability. Since IFRS has not been adopted by all countries, these practices do not make the international standards viable in the world domain. Primarily goals of the course are: to relate accounting education to moral issues, to recognize issues in accounting that have ethical implications, to develop "a sense of moral obligation" or responsibility to develop the abilities needed to deal with accounting ethical conflicts or dilemmas, to learn to deal with the uncertainties of the accounting profession, to appreciate and to understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics and to understand the implications of financial statement manipulations. The course will cover following aspects: the framework for corporate financial management, the roles of both internal and external auditing in cases of financial misrepresentation, the role played by IFRS for the accuracy, preparation, and filing financial reports and practical applicability of accounting general principles (understandability, relevance, materiality, reliability, and comparability.

Hogeschool Windesheim Netherlands **Winha implementation code: 2033**	Pascal Kornelis de Vries	**Being Vegan as a Corporate Business Model** Relationship between talking about ethics and business and doing ethics and business. Content of the course: * What can companies learn from vegan ethics? And should they incorporate it? A business case. * Practice what you preach; a practical guide to sustainability as a lifestyle and business opportunity. Learning objectives are: * Practice what you preach? * Practical implications and complications of being ethical * "Doing the ethics" * Being ethical as an business opportunity * Overview on the subject