### **Scheme of Work**

**COURSE:** ABE Level 6 Business Ethics and Sustainability

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| **Element, Learning Outcome and assessment criteria** | **Session title** | **Topics covered** | **Approx.**  **Duration** | **Session Plan** | **Resource** | **Formative Activity** |
| Element 1  LO 1  AC 1.1 | Western approaches to business ethics | Defining business ethics  Non-Consequentialist theories:  - Ethics of duty/Kantianism  - Ethics of rights and justice  Consequentialist theories:  - Egoism  - Utilitarianism  - Virtue ethics | 4-5 HOURS | 6UBES E1 Session Plan 1 | 6UBES Presentation E1 | 6UBES E1 LO1 Activity 1 – Kantian Views on Leadership |
| Element 1  LO1  AC 1.2 | Eastern approaches to business ethics | Eastern versus western theories  Confucianism values:  - Hierarchical social norms  - Collectivism | 4-5 HOURS | 6UBES E1, Session Plan 2 | 6UBES Presentation E1 | 6UBES E1 LO1 Activity 2 – USA and China Role Play  6UBES E1 LO1 Activity 3- Global Cultural Differences |
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| Element 2  LO 2  AC 2.1 | **Core principles of Corporate Social Responsibility and contributions of key models** | Defining CSR  Core principles of CSR: key areas for concern  Carroll’s of CSR model:  - economic responsibilities  - legal responsibilities  - social responsibilities  - philanthropic responsibilities  Economic/Philanthropic model - Friedman’s Shareholder theory  Freeman’s Stakeholder theory  Stakeholder - Mendelow  CSR Codes of Practice/policies | 4-6 HOURS | 6UBES E2, Session Plan 1 | 6UBES Presentation E2 | 6UBES E2 LO2 Activity 1 – CSR Principles – The Ethics of Outsourcing  6UBES E2 LO2 Activity 2 – Stakeholder versus shareholder  6UBES E2 LO2 Activity 3 – CSR Principles – Stakeholder versus Shareholder |
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| Element 3  LO 3  AC 3.1 | **Benefits/drivers and Global Reporting Initiatives** | Defining CSR reporting  Drivers of reporting  Benefits of reporting  International reporting initiatives  Global Reporting Initiative | 4-5 HOURS | 6UBES E3, Session Plan 1 | 6UBES Presentation E3 | 6UBES E3 LO3 Activity 1 – CSR Reporting GRI Indicators |
| Element 3  LO3  AC 3.2 | **Effectiveness and trends in reporting** | Effective reporting  - Integrated reporting  Trends in CSR reporting  Major current issues  Digital reporting | 4-5 HOURS | 6UBES E3 Session Plan 2 | 6UBES Presentation E3 | 6UBES E3 LO3 Activity 5 – Integrated Reporting  6UBES E3 LO3 Activity 4 – CRS Reporting Challenges by Sector  6UBES E3 LO3 Activity 2 – CSR Reporting - Twitter  6UBES E3 LO3 Activity 3 – CSR Reporting – Hotels and Other industry practices |
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| Element 4  LO4  AC 4.1, 4.2 and 4.3 | **Sustainable development principles** | Defining Sustainable development principles  Key global initiatives:  - C40 Cities  - United Nations Global Compact  - 2030 Agenda for Sustainable Development  - Sustainable Development Goals | 3-4 HOURS | 6UBES E4 Session Plan 1 | 6UBES Presentation E4 | 6UBES E4 LO4 Activity 4 – Key Global Initiatives |
| Element 4  LO4  AC 4.1, 4.2 and 4.3 | **The business case and challenges to sustainability** | The business case for triple bottom line sustainability  Challenges to implementing sustainability | 3-4 HOURS | 6UBES E4 Session Plan 2 | 6UBES Presentation E4 | 6UBES E4 LO4 Activity 1 – Sustainable Development: Global Differences  6UBES E4 LO4 Activity 5 – Sustainable Development: The Debate |
| Element 4  LO4  AC 4.1, 4.2 and 4.3 | **Sustainable development goals compass** | SDG Compass – overview  SDG Compass: Step 2 value chain analysis  SDG Compass: Step 3 Define goals  SDG Compass Step 4: Integrate sustainability into core business functions  SDG Compass step 5: Report and communicate | 3–4 HOURS | 6UBES E4 Session Plan 3 | 6UBES Presentation E4 | 6UBES E4 LO4 Activity 2 – Sustainable Development: Strategy |
| Element 4  LO4  AC 4.1, 4.2 and 4.3 | **Sustainability codes and practice** | Implementing sustainability – student presentations  Sustainability codes/policies | 3-4 HOURS | 6UBES E4 Session Plan 4 | 6UBES Presentation E4 | 6UBES E4 LO4 Activity 3 – Sustainable Strategy 2 |
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| Element 5  LO5  AC 5.1 | **Organisational culture and ethics** | Organisational culture indicators  National culture (Hofstede’s dimensions)  Global cultural differences: attitudes to corruption | 3–4 HOURS | 6UBES E5 Session Plan 1 | RESOURCE – Element 5 LO5  Slides 1-10 | 6UBES E5 LO5 Activity 7 – Management Applications – Ethical Dilemmas  6UBES E5 LO5 Activity 1 – Hofstede’s Dimensions of National Culture |
| Element 5  LO5  AC 5.1 | **Leadership and ethics** | Defining ethics and leadership  Characteristics of ethical leaders  Influence of personal and  organisational values | 3–4 HOURS | 6UBES E5 Session Plan 2 | RESOURCE – Element 5 LO5  Slides 11-16 | 6UBES E5 LO5 Activity 2 – Management of Applications of Business Ethics - Leadership |
| Element 5  LO5  AC 5.2 | **Marketing and ethics** | Defining ethical marketing  Consumer privacy  Marketing Mix  Product  Price  Place  Promotion | 3–4 HOURS | 6UBES E5 Session Plan 3 | RESOURCE – Element 5 LO5  Slides 17 – 22 | 6UBES E5 LO5 Activity 3 – Management of Applications of Business Ethics - Marketing |
| Element 5  LO5  AC 5.2 | **HRM and ethics** | Defining HRM and ethics  Human Resource Management:  - discrimination  - sexual and racial harassment  - equal opportunities and affirmative actions  -reverse discrimination  -employee privacy  - due process and lay offs  - employee participation and association  - working conditions  - fair wages  -freedom of conscience and freedom of speech  -the right to work  Modern Day Slavery | 3–4 HOURS | 6UBES E5 Session Plan 4 | RESOURCE – Element 5 LO5  Slides 23 - 31 | 6UBES E5 LO5 Activity 6 – Equality of opportunity  6UBES E5 LO5 Activity 5 – Employee Privacy - The Debate  6UBES E5 LO5 Activity 4 – Management of Applications of Business Ethics - HRM |