BUAD 681-01 International Business Ethics

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Course Purpose – The course will compare and contrast the US to an international view of ethics, especially the UK and France. It will include discussions of ethics related material, including: privacy, compliance, governance, fraud, corruption and corporate social responsibility.

Evaluation

20% - Individual Powerpoint presentation
Each student will develop and deliver a 15 minute powerpoint presentation (which includes approximately 5 minutes of Q&A). The grade for this component will be based on the quality of the presentation by the student, and the quality of the in-class discussion, led by the student. These will occur from 5:15-9:30 on the Friday, January 31, 2014, and Friday, February 7, 2014. Students will already be in teams at this point, and should determine how these 4 individual presentations would “mesh together” for a group presentation. For example, four individuals might choose: (1) The Business Judgment Rule v. The Cadbury Report, (2) The Federal Sentencing Guidelines v. The UK Bribery Act, (3) GAAP v. IFRS, and (4) Antitrust interpretations in the US v. the EU. These four individual presentations could join together under the theme “Regulatory Considerations in Expanding a US Office into the EU”. Another example might be: (1) At-will employment in the US v. the UK, (2) American/European work-life balance comparisons, (3) corporate culture, traditions and sexual harassment considerations in opening an office in Europe, and (4) An “American in Paris”: Expat Considerations to doing business in France. These 4 individuals might have a combined presentation called, “Rule of the Road for American Executives After Landing Their First Foreign Assignment”.

30% - Group Powerpoint presentation
Students will form teams for a group presentation on March 21, 2014 from 5:15-7:30PM. These teams will combine their individual presentations and research, and make a proposal to a “Board of Directors” about the ethical implications of expanding a US business into Europe. As stated above, these presentations should be a group effort taking the best of the individual research, along with the trip experience combined into a 20 minute presentation. The best team(s) will be selected to participate in the International Project Competition at Xavier. Students invited to participate may receive a possible cash awards for having one of the best presentations.

25% - Participation
This is a function of participation during the activity, the reflective blogs, and the evening debrief (from 11:15PM-12:00PM). Each activity during the trip has a maximum of 10 “points” for participation. There might be several activities during any given day, and each one will be graded separately. Excellent participation at a briefing (without dominating the discussion) might receive 5 or 6 points (probably not more than that). A student would get 0 participation “points” if they have to miss the briefing. They will receive 1 “point” if they show up to the briefing, but do not participate. Students can add to their briefing grade by participating in the reflective blog, even if they could not attend that day’s class. Students who actively participate in class and during the evening debrief, and give thoughtful comments in their reflective blog (private – only the student and the professor can view) will maximize the “points” for any given class. At the end of the course, the professor will add all of the student’s participation points together, then rank them against other students. Students with the most “points” will receive the highest participation grades.
15% - Reflective Paper
Each student will write a 3 page reflective journal on their experiences both within, and outside the classroom and briefings. This paper will synthesize the student’s perceptions of the differences and similarities between the US and international perspectives on ethics related issues. The reflective paper is due by noon, Monday, March 17, 2014. There will be a grace period until noon, Friday, March 21, 2014 at 5:15PM. We will have our last class on Friday, March 21, 2014, from 5:15-7:30PM in SMH #251. Any papers received after 5:15PM, Friday, March 21, 2014, will lose up to ten (10) points per day, for every day the paper is late.

10% - Professionalism
Each student represents Xavier University, and is expected to act in a professional manner during the entire trip. Students are expected to dress appropriately (typically business casual), be on time for meetings, and be engaged during presentations. Extremely unprofessional behavior could cause the student to fail the course.

Final grade  A>= 93 ,A- >=90, B+ >= 87, B >= 83, B- >= 80, C+ >=77, C >= 73, C- >= 70, F < 70

Briefing topics/research paper: Only one student is allowed to choose a topic. Students who have placed their deposit with Joliene Garlich before the October 2013 registration deadline, will be able to choose their briefing/research topic, on a “first come, first serve basis”. This means that as soon as deposits are accepted, a student may “reserve” a topic for their briefing and research paper.

Topics for consideration:
(n.b. – this list is not to be considered exhaustive. Students may propose other topics for consideration and may research these other topics, if they receive the permission of the Professor). Topics in red have already been chosen by a student. You should form teams before selecting your individual topic, so you’ll know you have a coherent theme with your team. The following are a “laundry list” of topics that are not arranged in any conceptual order.

1) ethics programs
   a. code of ethics
   b. stakeholder analysis
2) compliance programs
   a. Federal Sentencing Guidelines equivalent
   b. Sarbanes-Oxley equivalent
3) corporate governance
   a. The Cadbury Report
   b. Business Judgment rule
   c. The Role of the Board
4) Accounting
   a. GAAP v. IFRS
   b. Rules v. principles
5) Risk assessment
   a. Internal controls
   b. Section 404, SOX equivalent
6) Privacy
   a. Are privacy rights viewed differently in the US and the UK?
7) Fraud and corruption
    a. Transparency International
    b. FCPA v. UK Bribery Act
8) Whistleblowing
    a. Do European companies view whistleblowers, and whistleblower protections differently than the US?
       i. CNIL (Commission nationale de l’informatique et des libertés)
9) Corporate culture
   a. Tone at the top, shared values, willingness to bring bad news forward -

10) Sweatshops
   a. Workers rights
   b. Universal Declaration of Human Rights (50th anniversary)
   c. SA 8000 certification

11) Loyalty
   a. At-will employment
   b. Works councils

12) Diversity and inclusion
   a. Sexual harassment
   b. Employment discrimination
   c. Religious discrimination
   d. Age discrimination
   e. Disability discrimination
   f. Work-life balance questions

13) Conflicts of interest
   a. Transparency

14) Leadership
   a. Personal values -

15) Regulatory matters
   a. Insider trading
   b. Products liability
   c. Antitrust

   i. EU regulators prohibiting GE and Honeywell merger

16) Corporate Social Responsibility
   a. Environmental issues
      i. Global warming
      1. Kyoto Protocol
   b. Corporate Philanthropy

17) Marketing and Consumerism

18) Regulations regarding children

19) Intellectual Protection

20) Software ethics