

Ethics Philosophies for Application in Business

Course Introduction

Members of many professional accounting bodies are required to adhere to the Code for Professional Conduct (CPC) issued by the International Federation of Accountants (IFAC), which deals with the ethical behaviours expected from such accounting professionals. Like finance and accounting, ethics has become an essential business function and organisations establish business ethics to promote integrity among their employees and gain trust from their shareholders. While accountants are well versed in the Code of Professional Conduct from a professional point of view, this course explores the various philosophies that have contributed to ethics in business.

As part of this course, ethics or morality will be looked at in concept, and examined systematically and theoretically. The course considers the governance of ethics, the impact of ethics on value creation and the consequences of a poor ethical environment. This understanding will further contribute to the skillset of the Chief Value Officer aimed at bolstering ethical, economic, environmental and social performance for organisations.

Course Facts



Category

CVO Learning Series (For PGDip purposes): Short Course 4



Format

Wits Certified Online Short Course



Certification

Wits University Certificate of Competence



School

School of Accountancy



Duration

3 weeks



Price

R 5200 excluding VAT
R 5980 including VAT



Target Audience

Chartered Accountants [CAs(SA)] who are registered and in good standing with the South African Institute of Chartered Accountants (SAICA) and who have enrolled for the Post Graduate Diploma in Specialised Accountancy in the field of Integrated Thinking and Value Creation.



Breakdown

3 weeks consecutive online content, final assessment due by end of Week 3



Language

English

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Course outcomes

On successful completion of the course, participants will be able to:

- understand the underlying philosophies of ethics and morality, including the strengths and pitfalls of these philosophies
- explain the governance of ethics, with reference to King IV, including its interconnection with integrated thinking and value creation
- understand and analyse the broader role of an ethical approach in responding to emerging global and local issues such as climate change and other social issues.

Course Curriculum

This course consists of 1 module with 7 topics. The following topics will be covered:

- TOPIC 1** Introduction
- TOPIC 2** Divine Command Theory
- TOPIC 3** Social Relativism
- TOPIC 4** Consequentialism
- TOPIC 5** Kantianism
- TOPIC 6** Ubuntu
- TOPIC 7** Governance and ethics

Content Experts: (Lecturer Overview)

Dr Helen Sarah Robertson

Helen Sarah Robertson trained in philosophy at the University of the Witwatersrand and at UCL. She is based at the School of Computer Science and Applied Mathematics at the University of the Witwatersrand, where she teaches the applied ethics of data science. She has research interests in contemporary epistemology and the epistemology and ethics of artificial intelligence.

Dr Robert Kowalenko

Robert Kowalenko completed his PhD in Philosophy at King's College London in 2003, and has taught in the department of Philosophy at Wits University since 2009. His main research interests lie at the intersection of philosophy of science, metaphysics (laws of nature, dispositions, idealisations), the methodology of the social sciences, as well as the ethics of science and its role in the public domain. He has also worked in philosophy of language, in particular the indeterminacy of reference, and dabbles a bit in philosophical reflection about sport, as well as African Philosophy.

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