

Course outline

COURSE:	LAWS 4202 B – Accountability in Management (A Critical Theory Ethics in Management)
PREREQUISITES:	LAWS 3201
TERM:	Winter 2015
CLASS:	Day & Time: Thursday 8h35 - 11h25 Room: Please check with Carleton Central for current room location
INSTRUCTOR:	Professor Mahmoud Masaeli
CONTACT:	Office: B442 (Loeb Building) Hours: Monday: 11h30 -13h30 Email: mahmoud.masaeli@carleton.ca

Academic Accommodations

You may need special arrangements to meet your academic obligations during the term. For an accommodation request the processes are as follows:

Pregnancy obligation: write to me with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details visit the Equity Services website: <http://www2.carleton.ca/equity/>

Religious obligation: write to me with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details visit the Equity Services website: <http://www2.carleton.ca/equity/>

Academic Accommodations for Students with Disabilities: The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your **Letter of Accommodation** at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (*if applicable*). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website for the deadline to request accommodations for the formally-scheduled exam (*if applicable*) at <http://www2.carleton.ca/pmc/new-and-current-students/dates-and-deadlines/>

You can visit the Equity Services website to view the policies and to obtain more detailed information on academic accommodation at <http://www2.carleton.ca/equity/>

Plagiarism is presenting, whether intentional or not, the ideas, expression of ideas or work of others as one's own. Plagiarism includes reproducing or paraphrasing portions of someone else's published or unpublished material, regardless of the source, and presenting these as one's own without proper citation or reference to the original source. Examples of sources from which the ideas, expressions of ideas or works of others may be drawn from include but are

not limited to: books, articles, papers, literary compositions and phrases, performance compositions, chemical compounds, art works, laboratory reports, research results, calculations and the results of calculations, diagrams, constructions, computer reports, computer code/software, and material on the Internet. Plagiarism is a serious offence.

More information on the University's **Academic Integrity Policy** can be found at:

<http://www.carleton.ca/studentaffairs/academic-integrity/>

Department Policy

The Department of Law and Legal Studies operates in association with certain policies and procedures. Please review these documents to ensure that your practices meet our Department's expectations.

<http://www.carleton.ca/law/student-resources/department-policies/>

IMPORTANCE OF SYLLABUS

This syllabus is a like a compass and a kind of roadmap to success in the course. You need to refer to it regularly in order to fulfill the requirements of the course especially the assignments and due dates accurately. This syllabus is also completed with detailed information about the components of the course, guidelines, and instructions that are all posted on cuLearn

E-MAIL POLICY

Any questions sent by e-mail should receive a response within two business days (weekends are not counted) or during the following class if taken place within the 48 hours following receipt of the e-mail. Please note that emails inquiring the format of the assignments, due date, and similar information will not be returned. For this kind of information please consult either the syllabus or cuLearn. I have already posted all necessary information about the course on cuLearn.

In your e-mails you should also put your full name, the student number, and the course code and number. Professor reserves the right not to answer an e-mail if the level of language used is inadequate.

OFFICIAL COURSE DESCRIPTION

Along with transparency, responsibility, predictability, fairness, and the rule of law, accountability is a highly critical theme in democratic discourse in general, and the governance and management in either corporations or the government, in particular. Accountability is the rationale or stimulus of the search for legal and perspective freedom in both private companies and governmental institutions. In other words, being accountable for his/her management as well as the function, behavior, and the acts of his/her staff and employees, a manager must respond to both moral integrity and legal accuracy of the actions. This reflection extends the dimensions of accountability beyond the moral accuracy of management and becomes a matter of legal answerability as well. Although accountability comes from and evolves within the territory of management, it is heard and judged from both within (in the company or business itself) and outside (clients and society) alike. That is to say, management involves a judgment about whether it has been undertaken with the best ethical and legal possible manner or if it has been conducted for the mere success of the business. The latter, in the common sense, is often taken as the property of good management. The former involves accountability based on the principles of liberty, freedom, and critical judgment that is management in accordance with ethical and legal principles.

Accountability might be articulated in terms of how the power and authority is used by the managers and/or how it improves stakeholders and clients satisfaction. In the former sense, and in accordance with a popular ethical tradition, accountability is substantive in preventing the abuse of power by the managers and officials in both private and public institutions and companies. In the latter, and inspired by critical theory ethics, accountability involves a vital need to ensure the better order of management and business. Hence, it involves respecting, practicing and promoting democratic values and good governance.

This course will generally analyze importance of accountability in management. Since accountability is a key term in management/business ethics, the course follows ethical debates of different accounts that are related to accountability as the kind of check in the responsible conduct of management. More importantly, the course follows a critical approach to management and business ethics since all sections of the course are conducted in light of the *critical theory of business ethics*. The main topics that will be discussed include the importance of critical theory on the responsible conduct of management, ethics in the world of management, critical theory ethics in public administration, answerability and critical issue of accountability, critical theory business ethics and organizational strategies, international business, ethical reflections of the voices of others and exclusion, ethics of recognition as justice in the world of management, and critical theory and good organizational order.

GENERAL COURSE OBJECTIVES

By end of this course students must be able:

- to understand the central importance of accountability in the responsible conduct of management,
- to explore different features of accountability in management and business,
- to evaluate comparatively the influence of different ethical traditions in the responsible management,
- to analyze and explore critically the weaknesses of each of ethical management accounts,
- to trace how answerability has its parallel in the writings of different ethical traditions,
- to grasp the visions and strategies that help democratic monitoring and controlling of the authority of managers,
- to know that accountability is more than someone who is morally blamable. Rather, it involves legal responsibility and answerability of managers for the possible misuse and abuse of their authority as well as the unfair and undemocratic conduct of their business.

ASSESSMENT METHOD

This is a hybrid course. Three of the lectures are on cuLearn. You could follow them in your spare time. Online lectures are accompanied by the short assignments which are explained below. Course includes the following components. *All Components must be completed in order to pass this course.*

Standing in a course is determined by the course instructor subject to the approval of the Department and of the Faculty Dean. This means that grades submitted by the instructor may be subject to revision. No grades are final until they have been approved by the Dean.

All Components must be completed in order to pass this course.

- **Short assignments: 9 marks** – Submission of three sets of critical summaries of the chapters of the textbook (maximum 2 pages double-spaced) plus submitting six original questions about the topics that are showed on the table below. Assignments must be submitted electronically onto cuLearn before 17h00 of each due date. After 17h00 submissions are considered as the late submissions. For each day lateness in the submission one mark will be deducted.

Date	Weight	The topic
January 29 th , 2015	A critical summary of the chapter. Two original questions about the topic.	Ethics and Activity System Models Textbook, pp. 185-209
February 26 th , 2015	The same as above short assignment.	International Business Management: Is Accountability Conceivable? pp. 229-257.
March 26 th , 2014	The same as above assignment.	Critical Spirituality and Ethical Thinking. pp. 333-346.

- **Mid-Term exam: 20 Marks** – There will be a mid-term exam in class on Wednesday, February 12th. The test will be 2:00 hours in length. The test includes the assigned readings as well as the topics, issues and examples analyzed and covered in lectures and discussion groups.
- **Research Essay: 26 marks** - You are required to write one research essay and submit it in class. The essay must not exceed 2700 words (around 10 pages double-spaced excluding the citations). The essay must follow a proper essay style and structure, and must use a recognized referencing style. You chose your own referencing style, but it must be correct and consistent. If you are using in-text citation, the year of publication and PAGE NUMBER must be cited as well. TEXTBOOK IS EXCLUDED (it cannot be cited). This essay should be accompanied by a bibliography of at least 8 academic sources, including books, and peer reviewed journal articles.

A rubric including how your essay will be evaluated has already been posted on cuLearn. You will choose your own topic of interest. But, it must be related to the issues of management ethics.

- **Final Exam: 40 Marks** – The exam will be comprehensive. It covers all materials for the entire term. The exam will be taken during the final exam period.

Components of total mark

Evaluation format	Weight	Date
Short assignments	9%	January 29 th , February 26 th , and March 26 th .
Mid-term exam	20%	February 12 th
Research essay	26%	March 5 th
Final exam	45%	During the final exam period (April 11 – 23, 2015)
Total	100%	N/A

Late assignments:

Extensions beyond the original due date will not be granted. If you are ill (with a doctor's note) or have another legitimate reason for the lateness in the submission of the assignment, please see the professor with the original documents justifying your absence as soon as possible (preferably before the due date).

Essays must be handed directly to the instructor in class. **Late assignments only** must be submitted to the Department of Law and Legal Studies via the drop box located outside the Department's main office. Assignments submitted before **4 p.m.** are stamped with that day's date. After **4pm** all submissions are date stamped with the following day's date. Please note that assignments sent via fax or email will not be accepted.

THREE MARKS per day will be deducted for the first day late submission and TWO MARKS for each following day. Weekends are not excluded from this policy.

The essays are expected to be the products of your intellectual efforts, and will be evaluated based on the quality of the essay including originality, grammar, accuracy of spellings, and soundness of their contents. You should be aware of the university's rules on plagiarism (see above notes in Accommodation).

Required Text

- David M. Boje ed., *Critical Theory Ethics for Business and Public Administration* (Charlotte, N.C.: Information Age Publishing, Inc., 2008). This book has already been ordered and you can purchase it from the book store.
- Supplementary readings are in the reserve section in the library or are posted on cuLearn.

Course Schedule

Week 1 (January 08)

Introduction to the Course, Syllabus and Assignments Ethics in the World of Management: Making the Case with Critical Theory

Reading: David M. Boji, "Contribution of Critical Theory Ethics for Business and Public Administration," in *Critical Theory Ethics for Business*, pp. 3-27.
Adrian N. Carr, "Ethics in the World of Management?" in *Critical Theory Ethics for Business*, pp. 29-54.

Week 2 (January 15)

Practical Critical Theory in Public Administration Ethics

Reading: Lisa A. Zanetti, "Practical Critical Theory in Public Administration Ethics," in *Critical Theory Ethics for Business*, pp. 55-78.

Supplementary: Martin Fuglsang, "Business Ethics and its World," in *Critical Theory Ethics for Business*, pp. 79-93.
Dean Geuras and Charles Garofalo, "What is Ethics Anyway," in Dean Geuras and Charles Garofalo, *Practical Ethics in Public Administration* (Vienna, Va.: Management Concepts, 2005), pp. 43-69. [JF1525.E8 G47 2005](#)

Week 3 (January 22)

Answerability and the Critical Issue of Accountability

Reading: Olga Belova, "No Alibi in Ethics," in *Critical Theory Ethics for Business*, pp. 119-133.

Supplementary: Harro M. Hopft, "The Critical Issue of Accountability," in *Critical Theory Ethics for Business*, pp. 135-155.
Joanna Brewis and Edward Wray-Bliss, "Re-searching Ethics: Towards a More Reflexive Critical Management Studies," *Organization Studies* 29, no. 12 (2008): 1521-1540.
J.A. Wood and Jr. Bruce E. Winston, "Toward a New Understanding of Leader Accountability: Defining a Critical Construct," *Journal of Leadership and Organizational Studies* 11, no. 3 (2005): 84-94.
Kaifeng Yang, "Further Understanding Accountability in Public Organizations: Actionable Knowledge and the Structure-Agency Duality," *Administration & Society* 44, no. 3 (2012): 255-284.
D.R. Sheldon, *Achieving Accountability in Business and Government: Managing for Efficiency, Effectiveness, and Economy* (Westport, Conn.: Quorum Books, 1996), chapter 1, [HF5668.25.S53](#)

Week 4 (January 29)

Ethics and Activity System Models

Lecture is on cuLearn. The first short assignment is due.

Reading: Alexis A. Downs, Rita A. Durant, and William L. Smith, "Monsters of Accounting: An Ante-Ethics Approach," in *Critical Theory Ethics for Business*, pp. 185-209.

Supplementary: Mary Douglas, *Purity and Danger: An Analysis of Concept of Pollution and Taboo* (London; New York: Routledge, 2005), pp. This book is available electronically in the library.
Reilly B.J. and Kyj M.J., "Meta-Ethical Reasoning: Applied to Economics and Business Principles," *American Journal of Economics and Sociology* 53. No. 2 (1994): 147-162.

Week 5 (February 05) Strategy and Critical Theory Ethics

Reading: David M. Boje and Usha C. V. Haley, "Strategy and Critical Theory Ethics," in *Critical Theory Ethics for Business*, pp. 211-228.

Supplementary: Richard P. Rumelt, Dan E. Schendel, David J. Teece ed., *Fundamental Issues in Strategy : A Research Agenda* (Boston, Mass.: Harvard Business School Press, 1994), pp. 9-54.
Gene R. Laczniak and Patrick E. Murphy, "Normative Perspectives for Ethical and Socially Responsible Marketing," *Journal of Macromarketing*, 26, no. 2 (December 2006): 154-177.
Bryan W. Husted, "A Contingency Theory of Corporate Social Performance," *Business & Society* 39, no. 1 (March 2000): 24-48.

Week 6(February 12) Midterm exam

Week 7 (February 19) Winter Break – No class

Week 8 (February 26) International Business Management: Is Accountability Conceivable?

Lecture is on cuLearn. The second short assignment is due.

Reading: George Cairns and Martyna Sliwa, "International Business and Critical Ethics," in *Critical Theory Ethics for Business*, pp. 229-257.

Supplementary: John M. Kline, *Ethics for International Business: Decision Making in a Global Political Economy* (London; New York: Routledge, 2005), pp. 7-26.
Alexander Nill, "Global Marketing Ethics: A Communicative Approach," *Journal of Macromarketing* 23 No. 2 (December 2003): 90-104.
Susan D. Baker and Debra R. Comer, "Business Ethics Everywhere: An Experiential Exercise to Develop Students' Ability to Identify and Respond to Ethical Issues in Business," *Journal of Management Education* 36, no. 1 (2012): 95–125.
John V. Mitchell, "Ethics and International Business," *Annual Review Energy Environment* 24 (1999):83–111.

**Week 9 (March 05) Accountability in Techno-Ethics
Essay is due on this date**

Reading: Stewart Clegg and Nelson Phillips, "Techno-Futurist Ethics," in *Critical Theory Ethics for Business*, pp. 259-279.

- Supplementary: Bogard, William. *The Simulation of Surveillance: Hypercontrol in Telematic Societies* (Cambridge; New York: Cambridge University Press, 1996).
- Charles W. Calomiris and Robert E. Litan, "Financial Regulations in a Global Marketplace," *Brookings-Wharton Papers on Financial Services* (2000): 283-323.
- Jesse F. Dillard and Linda Ruchala, "The Rules are no Game: From Instrumental Rationality to Administrative Evil," *Accounting, Auditing & Accountability Journal* 18, no. 5 (2005): pp. 608-630.
- Kalberg, S., "Max Weber's Types of Rationality," *American Journal of Sociology* 85 (1980): 1145-1179.
- Kornberger M., Carter C., and Clegg S.R., "Rethinking the Polyphonic Organization: Managing as Discursive Practice," *Scandinavian Journal of Management* 22 (2006): 3-30.
- Kalyvas A., "Popular Sovereignty, Democracy, and the Constituent Power," *Constellation* 12, no.2 (2005): 155-291.

Week 10 (March 12)

Accountability and the Voices of Difference and Exclusion

- Reading: Gabrielle Durepos and Albert J. Mills, "Morality in Context: Reflections on Voice and Exclusion," in *Critical Theory Ethics for Business*, pp. 283-297.

- Supplementary: Michael Gardiner, "Alterity and Ethics: A Dialogical Perspective," *Theory, Culture, and Society* 13, no. 2 (1996): 121-143.
- Martin Messner, "The Limits of Accountability," *Accounting, Organizations and Society* 34 (2009): 918-938.
- Jesse Dillard and Robin Roslender, "Taking Pluralism Seriously: Embedded Moralities in Management Accounting and Control Systems," *Critical Perspectives on Accounting* 22 (2011): 135-147.
- Dean Spader, "The Morality of Justice and the Morality of Care: Are there Distinct Moral Orientations for Males and Females?" *Criminal Justice Review* (May 2002), 27 (1): 66-88.

Week 11 (March 19)

Accountability in the Ethics of Recognition

- Reading: Hugo Letiche, "Ethics of Recognition: I/You (thou)/They," in *Critical Theory Ethics for Business*, pp. 299-317.

- Supplementary: Douglas May; Kevin Pauli, "The Role of Moral Intensity in Ethical Decision Making: A Review and Investigation of Moral Recognition, Evaluation, and Intention," *Business & Society* 41, no. 1 (March 2002): 84-117.
- Bart van Leeuwen, "A Formal Recognition of Social Attachments: Expanding Axel Honneth's Theory of Recognition," *Inquiry* 50, no. 2 (April 2007): 180-205.
- Sarah E. Dempsey, "Negotiating Accountability within International Contexts: The Role of Bounded Voice," *Communication Monographs* 74, no. 3 (September 2007): 311-332.
- Andreas Scherer, "Pluralism and Incommensurability in Strategic Management and Organization Theory: A Problem in Search of a Solution," *Organization* 5, no. 2 (May 1998): 147-168.

Gary R. Weaver, "Virtue in Organizations: Moral Identity as a Foundation for Moral Agency," *Organization Studies* 27, no. 3 (March 2006): 341-368.

Kaifeng Yang, "Further Understanding Accountability in Public Organizations: Actionable Knowledge and the Structure–Agency Duality," *Administration & Society* 44, no. 3 (April 2012): 255-284.

Week 12 (March 26)

Critical Spirituality and Ethical Thinking

Lecture is on cuLearn. The third short assignment is due.

Reading:

Michael Whitty and Jerry Biberman, "Critical Spirituality, Moral Philosophy, and Business Ethics," in *Critical Theory Ethics for Business*, pp. 333-346.

Supplementary:

Pala Molisa, "A Spiritual Reflection on Emancipation and Accounting," *Critical Perspectives on Accounting* 22, no. 5 (July 2011): 453-484.

Peter Case and Jonathan Gosling, "The spiritual organization: critical reflections on the instrumentality of workplace spirituality," *Journal of Management, Spirituality & Religion* 7, no. 4 (2010): 257-282.

Sukumarakurup Krishnakumar; Christopher P. Neck, "The "What", "Why" and "How" of Spirituality in the Workplace," *Journal of Managerial Psychology* 17, no. 3 (January 2002): 153-164.

Week 13 (April 02)

final remarks and review