



ethics

4IR ETHICS FOR ACCOUNTANTS

**"ONLY ETHICS CAN ENSURE HUMANITY...
AND MUST BE DEVELOPED TO UNDERPIN
THE CHANGES THE WORLD IS
EXPERIENCING WITH THE 4IR" ~ E. HUIZINGH**

COURSE OUTLINE



SAICA

DIFFERENCE
MAKERS™

INTRODUCTION

THE USE OF ARTIFICIAL INTELLIGENCE (AI) BY ACCOUNTANTS HAS AN IMPACT ON OUR EVERYDAY LIVES. ACCOUNTANTS ARE EMBRACING ARTIFICIAL INTELLIGENCE TECHNOLOGIES IN THEIR DAY-TO-DAY OPERATIONS TO MAKE VITAL BUSINESS DECISIONS. HOWEVER, IN ADOPTING THESE NEW TECHNOLOGIES, THERE ARE NATURALLY CONCERNS WHICH ARISE. ONE SUCH CONCERN THAT ARISES IS THE ETHICAL DIMENSIONS THAT AN ACCOUNTANT MAY ENCOUNTER WHEN DEVELOPING OR DEPLOYING AI TECHNOLOGIES TO MAKE BUSINESS DECISIONS.

THIS COURSE SEEKS TO DEVELOP ACCOUNTANTS' KNOWLEDGE ON THE VARIOUS ETHICAL APPROACHES THAT THEY NEED ADOPT IN THE DEVELOPMENT AND DEPLOYMENT OF AI TOOLS INCLUDING RESPONSIBLE INNOVATION, DATA ETHICS AND APPLIED ETHICS IN SYSTEM DESIGN. IN ADDITION, THE COURSE IDENTIFIES ETHICAL CONCERNS THAT CULMINATES IN THE DEVELOPMENT OF AN AI ETHICAL GOVERNANCE FRAMEWORK. THIS FRAMEWORK CAN BE ADOPTED BY ACCOUNTANTS TO ENSURE ETHICS IS EMBEDDED IN ALL ASPECTS OF THEIR AI JOURNEY.



COURSE TOPICS

THE FOLLOWING RANGE OF TOPICS ARE COVERED IN THIS COURSE AS THEY PERTAIN TO THE REALM OF ETHICS IN THE 4TH INDUSTRIAL REVOLUTION:

- **BUSINESS ETHICS**
- **ETHICS AND TECHNOLOGY**
- **RESPONSIBLE INNOVATION**
- **DATA ETHICS**
- **APPLIED ETHICS IN SYSTEM DESIGN**
- **IDENTIFICATION OF AI ETHICAL CONCERNS**
- **AI ETHICAL GOVERNANCE FRAMEWORK**

AS AN INTER-DISCIPLINARY COURSE, THESE TOPICS COVERED HAVE A TECHNICAL AS WELL AS A BUSINESS FOCUS.



HOW ARE THESE TOPICS ADDRESSED WITHIN THE COURSE?

THE FIRST UNIT IS INTENDED TO GUIDE STUDENTS ON ETHICS WITHIN BUSINESS. AS ETHICS IS AN INTEGRAL PART OF DOING BUSINESS, THIS UNIT PROVIDES CONTEXT TO UNDERSTAND WHAT ETHICAL CONDUCT IS AND HOW TO APPLY IT IN THE BUSINESS WORLD IN ORDER TO HELP YOU UNDERSTAND YOUR OWN RESPONSIBILITY FOR CORPORATE INTEGRITY AND BUSINESS ETHICS SPECIFICALLY WITHIN THE 4IR LANDSCAPE.

THE SECOND UNIT ADDRESSES ETHICS AND TECHNOLOGY AND INVESTIGATES THE SOCIAL CONTEXT OF TECHNOLOGICAL DEVELOPMENT AS WELL AS ETHICAL ISSUES THAT YOU NEED TO CONSIDER DURING THE DESIGN PROCESS OF DEVELOPING 4IR TOOLS. THE UNIT CONCLUDES WITH AN OVERVIEW OF CONTEMPORARY ETHICAL ISSUES IN TECHNOLOGY.

THE FOCUS IN THE THIRD UNIT IS ON RESPONSIBLE INNOVATION. THIS UNIT EXAMINES THE DIFFERENT PARADIGMS OF INNOVATION AND THE THREE AXES OF RESPONSIBLE INNOVATION. THIS UNIT ALSO INVESTIGATES THE PROCESS OF BECOMING AN



HOW ARE THESE TOPICS ADDRESSED WITHIN THE COURSE?

INNOVATIVE ORGANISATION WHILE INTEGRATING NEW TECHNOLOGIES IN A RESPONSIBLE MANNER. THE UNIT WILL ALSO OUTLINE DETAILS OF THE WORLD COMMISSION ON ENVIRONMENT AND DEVELOPMENT AND CONCLUDE WITH SOME OF THE BENEFITS AND BARRIERS OF IMPLEMENTING RESPONSIBLE INNOVATION FOR SMALL AND MID-SIZE ENTERPRISES (SMES).

THE FOURTH UNIT FOCUSES ON DATA ETHICS BY INVESTIGATING THE NEED FOR IT, AS WELL AS ITS FOUNDATIONS. YOU WILL STUDY SOME KEY PRINCIPLES AND ISSUES IN DATA ETHICS, SUCH AS DATA PRIVACY, SECURITY, QUALITY AND TRANSPARENCY AS WELL AS INVESTIGATE PRACTICAL ASPECTS OF DATA ETHICS TO ESTABLISH BEST PRACTICES AND A FRAMEWORK FOR DATA ETHICS.

THE FIFTH UNIT OUTLINES THE IMPORTANCE OF ETHICS IN THE PRACTICE OF DESIGN. IT DISCUSSES THE KEY-VALUE IMPLICATIONS AND DIFFERENT ETHICAL POSITIONS IN TECHNOLOGICAL DESIGN AND INVESTIGATES DIFFERENT FRAMEWORKS FOR ETHICALLY



HOW ARE THESE TOPICS ADDRESSED WITHIN THE COURSE?

INTEGRATED DESIGN, FOCUSING ON TWO POPULAR EMERGING APPROACHES, NAMELY, ETHICALLY ALIGNED DESIGN AND VALUE-SENSITIVE DESIGN. FINALLY, THIS UNIT DELVES INTO THE DETAILS OF EACH OF THESE APPROACHES IN ETHICAL DESIGN.

THE SIXTH UNIT INVESTIGATES GLOBAL INITIATIVES DEVELOPING AI GOVERNANCE FRAMEWORKS, INCLUDING THOSE DEVELOPED WORLDWIDE BY LARGE CORPORATIONS, ACADEMIA, WORKING GROUPS AND COUNTRIES TO ESTABLISH ETHICAL PRACTICES FOR THE USE OF AI. THE UNIT IDENTIFIES OVERARCHING ETHICAL VALUES, PRINCIPLES AND CONCERNS THAT COULD FACILITATE THE CREATION OF AN ETHICAL AI ENVIRONMENT.

THE COURSE'S FINAL UNIT LOOKS AT THE ELEMENTS THAT SHOULD FORM PART OF A GOVERNANCE FRAMEWORK FOR THE USE OF ARTIFICIAL INTELLIGENCE (AI) INCLUDING THE ESTABLISHMENT OF ETHICAL GOVERNANCE PROCESSES RELATING TO TRANSPARENCY, MACHINE BIAS, PRIVACY, BENEFICIAL AI, AND RESPONSIBLE AI.



HOW IS THE COURSE STRUCTURED?

EACH UNIT COMPRISES A VARIETY OF VIDEO CONTENT THAT YOU ARE REQUIRED TO VIEW AS WELL AS ADDITIONAL RESOURCES THAT YOU WILL NEED TO EXPLORE INCLUDING RESEARCH ARTICLES, WEBSITES, AND VIDEOS.

AT THE END OF EACH UNIT YOU WILL BE REQUIRED TO COMPLETE A QUIZ TO MOVE TO THE NEXT UNIT.

YOU WILL ALSO NEED TO SUCCESSFULLY COMPLETE AN OVERALL QUIZ TO COMPETE AT THE END OF THE COURSE.



HOW LONG IS THE COURSE?

COURSE DURATION:

8 WEEKS FROM THE DATE OF REGISTRATION TO COMPLETE THE COURSE. SINCE THE COURSE IS 100% ONLINE, YOU HAVE MAXIMUM FLEXIBILITY AND CAN START THE COURSE AT ANY POINT IN TIME.

THIS COURSE IS COMPETENCY-BASED AND WILL TAKE APPROXIMATELY 40 HOURS TO COMPLETE. THIS INCLUDES SUCCESSFULLY COMPLETING THE QUIZ FOR EACH UNIT AND THE FINAL ASSESSMENT.

THESE QUIZZES WILL COUNT TOWARDS A FINAL GRADE.

YOU WILL BE AWARDED A CERTIFICATE UPON SUCCESSFUL COMPLETION.



ADMISSION REQUIREMENTS

TO PARTICIPATE IN THIS COURSE, YOU MUST HAVE A PROFESSIONAL ACCOUNTING QUALIFICATION OR A BCOM DEGREE WITH ACCOUNTING AT NQF LEVEL 7 AND MUST BE A MEMBER OF SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS (SAICA) AS EITHER A REGISTERED SOUTH AFRICAN CHARTERED ACCOUNTANT [CA(SA)], ASSOCIATE GENERAL ACCOUNTANT [AGA(SA)] OR AS A TRAINEE ACCOUNTANT.



CLICK ON THE "APPLY NOW" BUTTON TO VISIT UJ'S APPLICATION WEBSITE.

PLEASE ENTER THE TOKEN 'SAICA' TO APPLY FOR THE CORRECT COURSE.



**PLEASE DIRECT ANY
ENQUIRIES TO:
ACCOUNTING4IR@UJ.AC.ZA**

ethics

**"ARTIFICIAL INTELLIGENCE IS MUCH MORE THAN
JUST ANOTHER PROMISING TECHNOLOGY. IT
MAKES US THINK MORE SERIOUSLY ABOUT BEING
HUMAN AND ETHICAL.**

AND THAT'S A GOOD THING."

~ MURAT DURMUS, CEO AND FOUNDER OF AISOMA



UNIVERSITY
OF
JOHANNESBURG



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