



ACCG913

CPA - Ethics and Governance

S1 Day 2015

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

Unit convenor and teaching staff

Unit Convenor

Patrick Gallagher

patrick.gallagher@mq.edu.au

Contact via patrick.gallagher@mq.edu.au

E4A Level 2

Wednesday 2pm to 3pm

Credit points

4

Prerequisites

ACCG926 or ACCG855 or admission to MAdvProfAcc

Corequisites

Co-badged status

Unit description

This unit is completed whilst the student is enrolled in the Ethics and Governance segment of the CPA program. The unit introduces and explains key responsibilities required of an accounting professional as well as the role and functions of the accounting profession. The unit also provides students with the opportunity to acquire vital knowledge, skills and understanding of ethics, governance and corporate social responsibility. The unit extends the student's generic skills with a focus on developing practical problem solving abilities and effective communication in complex managerial forums.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

Distinguish between the accounting profession generally and the varied roles of professional accountants

Engage with the strategic, leadership and global issues driving accountants and the accounting profession

Identify governance and regulatory frameworks affecting entities and the local and global

perspectives of stakeholders in relation to these frameworks

Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context

Identify the nature, role and vital importance of corporate social responsibility and sustainable development

Assessment Tasks

Name	Weighting	Due
<u>1. Presentation</u>	10%	As advised
<u>2. Class Test</u>	35%	During Week 9 - date TBA
<u>3. Final Examination</u>	30%	18 April start - CPA Australia
<u>4. Group Assessment Task</u>	25%	Weeks 7, 14 & 15

1. Presentation

Due: **As advised**

Weighting: **10%**

Submission: Your presentation and submission are to comprise a single newly developed (by you) multiple choice question that you write and present. The total duration of the presentation and explanation **MUST NOT EXCEED 7 minutes**. There is no word limit applicable to accompanying documentation but obviously total words will reflect the time limit in a realistic way. When creating your question and explanation you are required to use class content, the CPA118 materials and any further relevant research. You need to write a **UNIQUE and NEWLY DEVELOPED** multiple choice question. You must also write a clear explanation clearly identifying which answers are wrong and why and which answers are correct and why. This Minor Presentation may require you to undertake additional research, reading and critical thought. You will be marked on the quality of the work undertaken and the communication achieved in the presentation. Detailed marking criteria are on the Feedback Sheet which will be provided to all students. This will be discussed in class before presentations in classes commence.

You will be marked according to your level of research and preparation, your understanding, accuracy, comprehensiveness and ability to explain the key issues to your fellow students, and your use of presentation aids. A schedule of presentation times will be set for every student. A hard copy of your question and presentation materials must be handed to your lecturer before delivering your presentation.

You are expected to display your knowledge and the communication skills at a standard expected of a postgraduate student. All students must present by Week 10 – all feedback to

students will be finalised at or before the classes of Week 11.

You **MUST** 'hand in' a printed version of all presentation materials and additional explanation materials at the start of your presentation. This must be attached to the Feedback cover sheet – which must be **STAPLED** as the front page of your 'handed in' materials. Professional presentation of the document submitted and the quality of oral presentation are important!

Extension: No extension will be granted without a Disruption to Studies application being lodged within University rules and subsequently approved.

Penalties: Zero mark for non-submission.

On successful completion you will be able to:

- Distinguish between the accounting profession generally and the varied roles of professional accountants
- Engage with the strategic, leadership and global issues driving accountants and the accounting profession
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context

2. Class Test

Due: **During Week 9 - date TBA**

Weighting: **35%**

Submission: This test will have a duration of two hours and thirty minutes (including 10 minutes reading time). It will be conducted as an invigilated exam in a different classroom than usual and at a time and day that may not be the normal class time. This test will cover Modules 1 to 5 inclusive. The test will be a fully 'open book exam'. The value of all questions will be stated clearly and all multiple choice questions will be the same value. The test is planned to occur during Week 9 of classes and the date, time and location will be advised in advance on iLearn and in classes.

After marking, you will receive full feedback about this exam in class. You will receive your own marked exam script (this will be re-collected at the end of the class) for review and discussion.

Extension: No supplementary exam is available.

Penalties: Consistent with all MACC CPA Extension units, students who miss this exam will score zero marks. Documented absence that is substantiated by a Disruption to Studies application which meets University requirements, and that is approved, may permit the CPA exam to be treated as comprising a greater weighting of overall assessment.

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3. Final Examination

Due: **18 April start - CPA Australia**

Weighting: **30%**

The CPA Australia examination is conducted by CPA Australia at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. You can expect to be advised in writing of these rules and further exam details. This written advice will be sent directly to you by CPA Australia and NOT by Macquarie University.

Submission: Subject to the rules applicable to CPA Australia candidature

Extension: Subject to the rules applicable to CPA Australia candidature

Penalties: Students who do not achieve at least a Pass grade in this exam will not be awarded a Pass grade in ACCG913. Students who do not achieve a Pass grade should discuss this with MACC administration staff.

On successful completion you will be able to:

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- Identify the nature, role and vital importance of corporate social responsibility and

sustainable development

4. Group Assessment Task

Due: **Weeks 7, 14 & 15**

Weighting: **25%**

Submission: Students will form into groups (minimum 4, maximum 5 members).

Groups will choose a topic from a list of topics provided in the Unit Assessment Guide. Your choice of group membership must be finalised and approved by your lecturer before or in the Week 4 class. Your group topics must be selected, finalised and approved by your lecturer before or in the Week 6 class. Any uncertainties including group membership and topics will be clarified or mandated by your lecturer in class.

Each group is required to submit a Group Planning Paper in the Week 7 class. Maximum 600 word length. 5 marks of the 25 marks available.

Each group is required to submit a professionally prepared full Report, presentation documents and to provide a professionally structured oral presentation. 20 marks of the 25 marks. Group Report and Presentation documents submission and the Group Presentation are required in the classes of Weeks 14 and 15 - as prescribed.

All group members are required to participate in all aspects of the Group Task. Detailed requirements are stated in the Unit Assessment Guide.

The Group Report itself must be submitted with an accompanying Turnitin Assessment Summary Report that must be acknowledged and signed by all group members. The Turnitin procedure will be provided on iLearn.

Each member of each group must submit a Peer Evaluation Sheet at the time of presentations in Week 14 or 15. This Peer Evaluation provides a basis for re-allocating the Group Mark according to Peer Assessed contributions. The process explanation and documentation are contained in the ACCG913 Unit Assessment Guide.

Marked out of 25:

5 marks for the Planning Paper.

10 marks for the Report.

10 marks for the Presentation and presentation documentation.

Extension: No extension will be granted.

Penalties: A mark of ZERO will be assigned for late submission or where all submission requirements are not met. Where any aspect of this assessment item is not completed on time and fully by a group member that group member will score zero marks for the entire assessment component (that is the student will score zero out of 25) unless a Disruption to Studies application is lodged according to university requirements and that application is subsequently approved.

On successful completion you will be able to:

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professional accountants

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Delivery and Resources

Classes

- To successfully achieve the requirements of the course, you are expected to attend one three hour class per week. You should attend only the class in which you are formally enrolled except for illness (in which case you may change classes and you do not need to seek permission). Rolls will be marked - but there is no specific attendance requirement.
- Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week
- Please refer to the class timetable within this unit guide for detailed class content.
- The University web site also shows class times and locations: <http://www.timetables.mq.edu.au/>

Required and Recommended Texts and/or Materials

Required Texts/Materials

- *CPA Program: CPA 118 Ethics and Governance*, CPA Australia, 2015 Edition as updated. Made available to you by CPA Australia
- *CPA Australia Members Handbook*, available online at <http://www.cpaustralia.com.au>

Reference Texts/Materials

APES 110 Compiled Code of Professional Ethics for Professional Accountants, available online at <http://www.apesb.org.au>

The CPA Australia 'CPA118 Ethics & Governance Segment Study Guide' provides a comprehensive reference list at the end of each module containing all references cited by the authors. These CPA Australia references will assist you in undertaking further study and they will

be very valuable for assignments and research generally. Additional materials and references will be made available or advised in iLearn. Please note you MUST refer to iLearn regularly.

Unit Web Page

Course information is available on the learning management system (iLearn).

iLearn access is at <http://www.learn.mq.edu.au>

Advice for iLearn including login advice and relevant support is all available at the iLearn site.

The student web page for this unit is located on iLearn. This includes course material, announcements and results.

Each week you will find on iLearn Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on iLearn.

Learning and Teaching Activities

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student expositions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies, current events/issues and practical, problem solving exercises.

A revision class will be held prior to the external CPA Program exam and will include analysis, questions and cases designed to explore the entire course. All students will be required to complete a group presentation based on a group prepared report which is to be submitted at the same time as the group presentation.

The material to be covered each week is identified in this Unit Guide.

Preparation for classes

It is essential that you prepare for each class by reading all materials and references carefully. This will include carefully working through the relevant CPA module, noting any issues which you might like to discuss in class and, of course, contributing to in-class discussions and overall 'group learning'.

You may download additional relevant class materials required each week from iLearn at <http://learn.mq.edu.au>. These class materials will be placed on iLearn prior to class time. It is your responsibility to ensure that you access and have copies of relevant material prior to classes. You should allow time for thorough reading of all materials before each class

Technology Used and Required

The principal technology used in this unit comprises web based access to resource materials. The Macquarie University learning enhancement and facilitation system which you must use every week is called 'iLearn'.

Technology used and required in this unit is essentially unchanged from the requirements existing in Semester 2 2014.

Unit Web Pages - iLearn

- iLearn access is at <http://www.learn.mq.edu.au>
- Advice for iLearn including login advice and relevant support is all available at the iLearn site.

Regular access to iLearn is strongly encouraged so that you have access to:

- The student web page for this unit is located on iLearn.
- Announcements and results.
- Resources developed for each class
- Additional recommended reading and research resources
- Additional information designed to assist you with assessment items
- New information that may arise in relation to course or class administration
- iLearn communication and discussion tools created to enhance learning for all students and staff.

Technology used by students

- Students will need access to a computer and internet resources and relevant standard software.
- If personal resources are not available to students Macquarie University provides extensive internet access to students across the entire campus (for approved study purposes) and also provides computers with relevant software for student use in library and laboratory locations.
- IMPORTANT - please note that communications with you will be on iLearn and/or through your university email account. You MUST access your university email account regularly. When sending emails to the university you must send from your university email account in order to receive a prompt answer.

Unit Schedule

CLASS DIARY ACCG913 CPA – Ethics and Governance – Session 1 2015

Week	Class/Date	Topic	Module	Other information
1	Class 1 week commencing Mon 2 Feb	Accounting and Society Study Guide pp15-67. Please read these pages before the first class.	Module 1 CPA Study Guide pp15-67	Module references are to CPA118 Ethics and Governance Study Guide. Minor presentations explained and organised for Class 2

2	Class 2 w/c Mon 9 Feb	Ethics – Part A Professional Ethics – Part B Ethical Theories – Part C Code of Ethics.	Module 2 Parts A, B and C pp69-98	Minor presentations – 10%
3	Class 3 w/c Mon 16 Feb	Ethics – Part C APES110 Code of Ethics – Part D Ethical Decision-making.	Module 2 Parts C and D pp98-139	Minor presentations – 10%
4	Class 4 w/c Mon 23 Feb	Governance Concepts – Part A Overview of Corporate Governance & Part B International Perspectives on Corporate Governance	Module 3 pp141-184	Minor presentations – 10% Group Task: group members must be finalised – see Assessment Guide.
5	Class 5 w/c Mon 2 March	Governance Concepts – Part C Codes & Guidance and Part D Governance Failures etc	Module 3 pp185-240	Minor presentations – 10% Group Task: group topics must be finalised – see Assessment Guide
6	Class 6 w/c Mon 9 Mar	Corporations and Other Entities	Module 4 pp241-283	Minor presentations – 10%
7	Class 7 w/c Mon 16 Mar	Corporations and Other Entities Assessment Task 4 – Paper due	Module 4 pp283-331	Minor presentations – 10% Group Task: Group Planning Papers SUBMISSION this week.
8	Class 8 w/c Mon 23 Mar	Corporate Social Responsibility Please start reading early to cover whole module.	Module 5 pp333-430	
9	Class 9 w/c Mon 30 Mar Class Test <i>Info: Easter 03/04 to 06/04</i>	Class Test – 35% of marks 2.5 hours incl 10 minutes reading time – covers all of Modules 1-5. Precise day and time to be advised. Test is compulsory.		<u>This is an important exam</u> 35% of total marks see iLearn for timetable and seating, also Date and time. <u>Formal invigilation – bring ID.</u>
10	Class 10 w/c Mon 6 Apr	Unit revision and review	All Modules	Minor presentations – 10%
11	Class 11 w/c Mon 13 Apr	Mid-Session exam 'hand back' and review. Exam techniques discussion	Revision	You will receive your exam in your hand for discussion and full understanding and feedback and comments.

12 and 13	No Classes w/c Mon 20 Apr Mon 27 Apr ANZAC 25/ 04	Final (CPA Australia) Exam – CPA Exam period commences Sat 18 April	CPA Australia Exam 30% of total marks You must personally check ALL exam details with CPA Australia
14	Class 12 w/c Mon 4 May	Assessment Task 4 – Group Presentation & Report A Turnitin Report must accompany the Group Report.	Group Task Group Report and Presentation – ensure you read and follow ALL requirements
15	Class 13 w/c Mon 11 May	Assessment Task 4 – Group Presentation & Report A Turnitin Report must accompany the Group Report.	Group Task Group Report and Presentation – ensure you read and follow ALL requirements

Learning and Teaching Activities

Learning and Teaching Activities

Your class will meet on scheduled dates for a 3 hour seminar during the session. In between classes (and also in weeks where classes are not scheduled) you are required to continue your study and research and to work through the relevant modules in the CPA program as well as work on assessment tasks. Check iLearn each week before class for any last minute changes to class content, times or locations. Please note that you must not change between classes of each lecturer as in any week classes may not be exactly in parallel as each lecturer will carry course progress in minor ways consistent with the professional needs of students in each class as well as due to the impact of public holidays on classes. In each class there will be a Lecture/Seminar on issues involving the relevant content from the CPA118 Ethics & Governance Module topics. Lectures will last about 2 to 2.5 hours and, to lessen your in-class writing burdens, notes will be provided in advance on the iLearn system (formerly Blackboard). The address is www.ilearn.mq.edu.au. Students can access the Web site for ACCG913 from either their home/office or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period. For each module, PowerPoint lecture notes will be placed on iLearn before the class. They are NOT intended to, nor do they stand alone nor do they in any way replace compulsory lecture attendance and FULL READING OF THE CPA Modules. They are provided for your convenience. You must also properly construct your own notes based on your own readings and you are expected to note and record any additional comments, supplements and corrections to these notes. You are not entitled to rely on lecturer provided notes for full study purposes nor most importantly can they be taken as being a defined indicator of CPA exam content - you must learn fully from the CPA Australia Segment Study materials to be sure of success in CPA Australia examinations. Please see the schedule of classes and topics which is provided in this Unit Guide and as the "Class Diary" in the Unit Assessment Guide.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy http://mq.edu.au/policy/docs/grievance_management/policy.html

Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/support/student_conduct/

Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit ask.mq.edu.au.

Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/

Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

PG - Capable of Professional and Personal Judgment and Initiative

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

Learning outcomes

- Distinguish between the accounting profession generally and the varied roles of professional accountants
- Engage with the strategic, leadership and global issues driving accountants and the accounting profession
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- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development

Assessment tasks

- 1. Presentation
- 2. Class Test
- 3. Final Examination
- 4. Group Assessment Task

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Distinguish between the accounting profession generally and the varied roles of professional accountants

- Engage with the strategic, leadership and global issues driving accountants and the accounting profession
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
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Assessment tasks

- 1. Presentation
- 2. Class Test
- 3. Final Examination
- 4. Group Assessment Task

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Distinguish between the accounting profession generally and the varied roles of professional accountants
- Engage with the strategic, leadership and global issues driving accountants and the accounting profession
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
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- Identify the nature, role and vital importance of corporate social responsibility and sustainable development

Assessment tasks

- 1. Presentation

- 2. Class Test
- 3. Final Examination
- 4. Group Assessment Task

Changes from Previous Offering

The unit syllabus has been updated in minor ways in relation to dates and content coverage. Minor changes have occurred in relation to the Peer Assessment mechanisms for Group Assignment work.

Research & Practice, Global & Sustainability

- **ACCG913 CPA Ethics and Governance identifies and requires the use of research sources and the practical application of sound academic approaches.** Multiple references are provided in the CPA Australia CPA Professional Program CPA118 Ethics and Governance Segment Study Guide.
- Additional relevant materials, including materials expanding on CPA references, will be placed on iLearn and these will be referred to in classes and will also comprise content for class seminar discussion.
- The unit requires students to conduct their own relevant research activities. References, including to legal sources, are provided. In the context of developing 'lifelong learning' skills it is important that students develop strong ability to conduct relevant systematic research. Effective Masters graduates must be able to identify research locations and construct targeted learning and experiential materials relevant to targeted needs.
- **ACCG913 CPA Ethics and Governance addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars.**
- We promote sustainability by developing an inherent ability in our students to research and locate relevant information within the accounting discipline generally and in particular within the critically important area of Ethics and Governance.
- The unit specifically addresses the application of sustainability concepts in a global context and in relation to the social, environmental and economic requirements of stakeholders and societies generally.
- By developing and fine-tuning this capability within students, we aim to provide skills which will benefit our graduates' careers and societies generally.