



# ACCG913

## CPA - Ethics and Governance

S1 Day 2018

*Dept of Accounting & Corporate Governance*

### Contents

<u>General Information</u>	2
<u>Learning Outcomes</u>	3
<u>General Assessment Information</u>	3
<u>Assessment Tasks</u>	5
<u>Delivery and Resources</u>	10
<u>Unit Schedule</u>	12
<u>Learning and Teaching Activities</u>	13
<u>Policies and Procedures</u>	14
<u>Graduate Capabilities</u>	16
<u>Changes from Previous Offering</u>	19
<u>Research &amp; Practice, Global &amp; Sustainability</u>	19

#### Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

Unit convenor and teaching staff

Unit Moderator

Dr James Hazelton

[james.hazelton@mq.edu.au](mailto:james.hazelton@mq.edu.au)

Unit Convenor

Patrick Gallagher

[patrick.gallagher@mq.edu.au](mailto:patrick.gallagher@mq.edu.au)

E4A Level 2

Monday 1200 - 1300 Please email for appointment

Rahat Munir

[rahat.munir@mq.edu.au](mailto:rahat.munir@mq.edu.au)

Credit points

4

Prerequisites

(Admission to MAdvProfAcc and 4cp at 800 level) or (16cp at 600 level and ACCG921 and ACCG923 and ACCG926 and ((AFIN858 and ACCG922) or (admission to (MAccg(Adv) or MAccg))

Corequisites

Co-badged status

Unit description

This important unit introduces and explains core professional capabilities that must be possessed by accountants. It explores and analyses the roles and functions of the accounting profession and its impact on and interface with society at large. It considers in detail a wide variety of issues including general theories of ethics and also the nature and application of the mandatory accounting professional ethical framework. The unit explores a range of governance issues that must be understood by accountants, including corporate social responsibility, corporate law and competition and consumer law. 'Corporate social responsibility' aspects are wide-ranging and include environmental and social reporting and intergenerational concerns. Students' skills are extended with a focus on both developing practical problem solving capabilities and effective communication in complex managerial and related circumstances. This unit is undertaken concurrently with the student being also enrolled in the Ethics and Governance segment of the CPA Australia Professional Program.

## 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:

Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.

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

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

Develop practical teamwork skills including in relation to team dynamics, effective leadership and collaboration, development of group based analytical and cognitive capabilities, conflict management and resolution and organisational and time management skills.

## General Assessment Information

### Summary of Formal Assessment Tasks and overall workload expectations

Class attendance is strongly recommended	% of marks	Est work hrs
Task 1: Structured Presentation – minor by each student	10%	5.25 incl prep
Task 2: Class Test (invigilated as a formal exam)	35%	2.33 exam
Task 3: Final Examination CPA Australia	30%	3.25 exam
Task 4: Group Task – group and individual marks apply	25%	19 incl prep
<b>TOTAL Assessment dedicated hours</b>	<b>100%</b>	<b>30 hours</b>

Class Attendance	39 hours
Overall unit preparation and study	81 hours
<b>TOTAL EXPECTED STUDENT WORK HOURS</b>	<b>150 hours</b>

To be eligible to pass the unit it is necessary to:

·Gain the necessary knowledge by preparing fully and attending classes regularly **and attempting ALL assessment components.**

·**Obtain at least a PASS assessment in the CPA external examination.** Note that if you do NOT pass the CPA Australia Ethics and Governance Exam then you cannot attain a pass in this Unit in this Session.

·**Obtain at least half marks for the 70% comprising Macquarie University assessment.**

Where a student attains at least 35 (ie scores 50% of 70 marks) in the Macquarie University assessment but fails the CPA Australia CPA118 E&G Exam then an Incomplete grade may be awarded. The I grade may remain in place for up to twelve months pending successful completion of the CPA Australia CPA118 E&G Exam in a subsequent Session at which time the I grade may be replaced by a substantive pass grade. This statement is general information and is NOT policy advice so students in this position must contact administration to ensure they gain precise advice on their position and the rules.

### Turnitin and Text Based Assignment Submission [university policy]

Unless otherwise advised in this Assessment Guide (and therefore approved) all text based assessments must be submitted through Turnitin according to instructions provided in the unit guide and/or on iLearn. It is the student's responsibility to ensure that work is submitted correctly prior to the due date and time. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible (in some units) via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it takes approximately 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

## Assessment Tasks

Name	Weighting	Hurdle	Due
1. Presentation	10%	No	As advised
2. Class Test	35%	No	During Week 8 - date TBA
3. Final Examination	30%	Yes	April as advised CPA Aust
4. Group Assessment Task	25%	No	Class 4, 5, 6, 12, 13.

### 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 6 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 CPA Australia Ethics and Governance Study Guide 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 Assessment Task 1 Cover Sheet which will be provided to all students in the ACCG913 Unit Assessment Guide.

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 Class 10 – all feedback to students will be finalised at or before Class 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!

The task will be discussed in further detail in classes before any presentations take place.

**Extension:** No extension will be granted without a Special Consideration application being lodged within University rules and subsequently approved.

**Penalties:** Zero mark for non-submission.

On successful completion you will be able to:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Develop practical teamwork skills including in relation to team dynamics, effective leadership and collaboration, development of group based analytical and cognitive capabilities, conflict management and resolution and organisational and time management skills.

## 2. Class Test

Due: **During Week 8 - date TBA**

Weighting: **35%**

**Submission:** The Test will take place during Week 8 of classes and replaces Class 8. The precise day, date, time and location will be advised on iLearn and in classes. The test will have a duration of two hours and twenty minutes. It will be conducted as an invigilated exam and University ID will be required in the exam room.

The test will cover all of the CPA Australia Ethics and Governance Study Guide Modules and all related content (including readings, case studies, questions and solution) as well as all assumed prior learning/knowledge (as identified in the CPA Study Guide). The test will be conducted as a fully open book exam which is the same approach that you will see in the CPA Australia Final Exam.

The test will consist of multiple choice questions and also short answer style questions to be answered by students. The value of all questions will be stated clearly and all multiple choice questions will be the same value.

Assessment Task 2 is **designed to comprise valuable formative assessment**.

Accordingly, shortly after marking is complete, you will receive full feedback about this test 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 extensions are possible for this specific formative assessment task so there **will not be a specific supplementary test available for Assessment Task 2**. A student who is absent from this test must correctly complete and submit a valid “Special Consideration” application. If this application is approved by the relevant Faculty authorities this will permit the student to sit an alternative assessment examination. This **alternative assessment will be a newly created full exam that will be conducted on a closed book basis** very shortly after the CPA Australia exams are concluded.

**Penalties: Students who do not sit for Assessment Task 2 on the initial required date will score zero marks for this assessment item and cannot pass this Unit.**

Documented absence that is substantiated by a Special Consideration application which meets University requirements, and that is approved, will allow a student to sit the alternative assessment as discussed above in 'Extension'.

On successful completion you will be able to:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.

### 3. Final Examination

Due: **April as advised CPA Aust**

Weighting: **30%**

**This is a hurdle assessment task (see [assessment policy](#) for more information on hurdle assessment tasks)**

**The CPA Australia examination is conducted by CPA Australia on a day and date and at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. As a CPA candidate 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:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.

## 4. Group Assessment Task

Due: **Class 4, 5, 6, 12, 13.**

Weighting: **25%**

**Submission:** Students will form into self-select groups (minimum 4, maximum 5 members). Groups will choose a topic from a list of topics provided in the ACCG913 Unit Assessment Guide. Your choice of group membership must be finalised and approved by your lecturer BEFORE or IN Class 4. Your group topics must be selected, advised to and approved by your lecturer BEFORE or IN Class 5. Any uncertainties including group membership and topics will be clarified or mandated by your lecturer in class.

**Individual Planning Reflection Paper: 5 marks of the 25 marks available.** Each individual student is required to submit (through Turnitin, with the Correct Cover Sheet) an **Individual Planning Reflection Paper**. Maximum 600 word length (word length limit excludes planning diagrams). Due during the week of Class 6 - latest date and time for submission is 5pm Friday 9 March.

**Group Report Mark: 12 marks of the 25 marks available.** The Group Report must be submitted (through Turnitin). Due BEFORE Class 13 or 14 (depending on the group's agreed presentation date).

**Individual Structured Presentation Mark: 8 marks of the 25 marks available.** On the presentation date (Class 12 or 13) each group is required to present and submit in class: immediately before their group's presentation commences, a professionally prepared **presentation document** that includes (and is comprised of) the presentation for each student. Each individual student's contribution to the documentation must be carefully identified. See Assessment Guide for more details - and also expanded in class explanations. Each student is marked individually in respect of what must be their individual part of the group's planned **Structured Presentation**. **Each student's oral and documentation components will**

be marked separately.

**All group members are required to participate appropriately in all aspects of the Group Task.** Detailed requirements are stated in the ACCG913 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 correctly completed Peer Evaluation Sheet** at the time of presentations in Classes 12 or 13. **This Peer Evaluation provides the basis for ensuring that each individual's mark in relation to the Group Report component is correctly assessed.** The Peer Evaluation process, explanation and documentation are contained in the ACCG913 Unit Assessment Guide.

**TOTAL Marks out of 25:** 5 marks for the Individual Planning Reflection Paper. 12 marks for the Group Report. 8 marks for each individual's Structured Presentation.

**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 by any student. 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 Special Consideration application is lodged according to university requirements and that application is subsequently approved. If such approval is given then alternative additional assessment activities will be prescribed for that student.

On successful completion you will be able to:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Develop practical teamwork skills including in relation to team dynamics, effective leadership and collaboration, development of group based analytical and cognitive capabilities, conflict management and resolution and organisational and time management skills.

## Delivery and Resources

### Classes

- Classes: Times and Locations will be advised on iLearn - you will attend one three hour class each week
- To complete the unit successfully, you should attend one three hour class per week. **Please attend only the class in which you are formally enrolled.** If you unavoidably miss a class in any week you may change class that week and you do not need to seek permission. Attendance is not compulsory but rolls are marked, in part so that students become known in classes.
- Please refer to the class diary at the end of this unit guide for detailed weekly class content.
- The University web site shows timetables: <http://www.timetables.mq.edu.au/>

### Required and Recommended Texts and/or Materials

#### Required Texts/Materials

- *CPA Professional Program: CPA 118 Ethics and Governance Study Guide*, Deakin University and CPA Australia, Edition as provided by CPA Australia. The CPA Australia Study Guide is provided to you by CPA Australia. You may also find a full software version on the CPA MyOnline Learning website.
- *CPA Australia Members Handbook*, available online at <http://www.cpaaustralia.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 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.

#### Technology Used and Required

- The principal technology used in this unit comprises web based access to resource materials (see above) and the learning management system called 'iLearn'.
- **Regular access to iLearn is strongly encouraged so that you have access to:**
  - Resources developed for each class
  - Additional recommended reading and research resources
  - Additional information regarding assessment items that may be required

- Any new information that may arise in relation to contingencies – including in relation to any changes in dates, timetables or class details
- iLearn communication and discussion tools as an effective means to enhance learning for all students and staff.
- Please note that **YOUR OWN University email address must be used for both receiving and sending university emails.**

### **Unit web page - iLearn**

- Course information is available on (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 on iLearn you will find Class Guidance Notes and/or In-Class Discussion Questions. You will also find relevant reference materials and addresses for reference materials.

### **Learning and Teaching Activities**

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student presentations and discussions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies and their analysis, current events/issues and practical, problem solving exercises. In addition to other assessment tasks, all students are required to participate in preparing and presenting a substantive Group Assessment Task (the 'Group Task').

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'.

**In addition to your CPA Study Guide Modules, you may download additional relevant class materials required each week from iLearn – login at <https://ilearn.mq.edu.au/login/MQ/>.**

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.

## Unit Schedule

### UNIT DIARY ACCG913 CPA – Ethics and Governance – Session 1 2018 – Monday 9am and Tuesday 10am

Week	Class/ Date	Topic	Module	Other information
W1	<b>Class 1</b>  Week start 29 January 2018	<b>Accounting and Society</b> Study Guide pp15-69. <b>Please read these pages before the first class.</b>	Module 1 CPA Study Guide pp15-69	Module references are to CPA118 Ethics and Governance Study Guide. <b>Minor presentations explained and organised for Class 2</b>
W2	<b>Class 2</b>  Week start 5 February 2018	<b>Ethics</b> – Part A Professional Ethics – Part B Ethical Theories – Part C Code of Ethics.	Module 2  Parts A, B and C pp75-105	Minor presentations – 10%  <i>Please also read the Code of Ethics itself</i>
W3	<b>Class 3</b>  Week start 12 Feb 2018	<b>Ethics</b> – Part C APES110 Code of Ethics – Part D Ethical Decision-making.	Module 2  Parts C and D pp105-155	Minor presentations – 10%  <i>Please also read the Code of Ethics itself</i>
W4	<b>Class 4</b>  Week start 19 Feb 2018	<b>Governance Concepts</b> – Part A Overview of Corporate Governance & Part B International Perspectives on Corporate Governance	Module 3  pp157-209	Minor presentations – 10%  <b><u>Task 4: group members must be finalised.</u></b>
W5	<b>Class 5</b>  Week start 26 Feb 2018	<b>Governance Concepts</b> – Part C Codes & Guidance and Part D Governance Failures etc	Module 3  Pp209-272	Minor presentations – 10%  <b><u>Task 4: group topics must be finalised – choose from Guide Topics</u></b>
W6	<b>Class 6</b>  Week start 05 March 2018	<b>Governance in Practice</b>	Module 4 pp273-316	Minor presentations – 10%  <b>Task 4A – Individual Planning Reflection Papers SUBMISSION this week – iLearn Turnitin</b>
W7	<b>Class 7</b>  Week start 12 March 2018	<b>Governance in Practice</b>	Module 4 pp316-373	Minor presentations – 10%

W8	<b>Class 8</b>  Week start 19 March 2018  <u><b>ACCG913 Class Test replaces Class 8</b></u>	<b>Assessment Task 2. Class Test – 35% of marks – test is compulsory.</b> 2 hours and 20 minutes – covers Modules 1-4 only. <u><b>ACTUAL DAY &amp; TIME to be advised.</b></u> Test is compulsory.	<b>Class Test</b>	<u><b>This test is an important EXAM</b></u>  <b>35% of total marks</b>  <u><b>SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.</b></u>
W9	<b>Class 9</b>  Week start 26 March 2018	<b>Corporate Social Responsibility</b> Please start reading early to cover whole module.	Module 5 pp375-482	Minor presentations – 10%
W10	<b>Class 10</b>  Week start 2 April 2018	<b>Class Test ‘hand back’ and review.</b> Exam techniques discussion. PLEASE MAKE SURE YOU ATTEND THIS CLASS.	MQU Test review & revision	<b>IMPORTANT CLASS YOU MUST ATTEND.</b> <u><b>Receive your Test in your hand</b></u> for understanding, discussion, feedback and your comments and review of marking etc.
W11	<b>Class 11</b>  Week start 9 April 2018	Revision preceding CPA exam and  Module 5 further discussion  <i>ACCG913 class held in uni recess</i>	Revision and Review	Minor presentations – 10%
W12	<b>EXAMS No Classes</b>	<b>Assessment Task 3 – Final (CPA Australia) Exam – <u>CPA Australia advises exam their exam period is from 14 April to 27 April.</u></b>		<b>CPA Australia EXAM</b>  30% of total marks  <b>You MUST <u>personally</u> check ALL your exam details</b> with CPA Australia
W13	Week start 16 & 23 April 2018	(These 2 weeks are also Uni break)		
W14	<b>No Classes</b>	Assessment Task 4 Preparation		Group Assignment Preparation
W15	<b>Class 12 &amp; Class 13</b>	<b>Assessment Task 4 – Group Report and Structured Presentations</b> A Turnitin Report must accompany the Group Report.		<b>Task 4B&amp;C Final SUBMISSION</b>  Group Report and Structured Presentations – ensure you <u>read and follow ALL requirements</u>
W16	Week start 7 May and 14 May 2018			

## 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 Subject Book and

related content 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 and Governance Subject Book 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](http://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 Subject Book and related content 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](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway](https://students.mq.edu.au/support/study/student-policy-gateway) (<https://students.mq.edu.au/support/study/student-policy-gateway>). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) ([http](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central)

[s://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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](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.businessandconomics.mq.edu.au/new\\_and\\_current\\_students/undergraduate\\_current\\_students/how\\_do\\_i/grade\\_appeals/](http://www.businessandconomics.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](http://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](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit [http://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/).

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources 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

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Develop practical teamwork skills including in relation to team dynamics, effective leadership and collaboration, development of group based analytical and cognitive capabilities, conflict management and resolution and organisational and time management skills.

## **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**

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to 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.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Develop practical teamwork skills including in relation to team dynamics, effective

leadership and collaboration, development of group based analytical and cognitive capabilities, conflict management and resolution and organisational and time management skills.

## **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**

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Develop practical teamwork skills including in relation to team dynamics, effective leadership and collaboration, development of group based analytical and cognitive capabilities, conflict management and resolution and organisational and time management skills.

## **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.

## 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 Subject Book.
- 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.