



# ACCG8313

## CPA - Ethics and Governance

Session 1, Weekday attendance, North Ryde 2021

*Department of Accounting & Corporate Governance*

### Contents

---

<a href="#"><u>General Information</u></a>	2
<a href="#"><u>Learning Outcomes</u></a>	3
<a href="#"><u>General Assessment Information</u></a>	3
<a href="#"><u>Assessment Tasks</u></a>	3
<a href="#"><u>Delivery and Resources</u></a>	6
<a href="#"><u>Unit Schedule</u></a>	8
<a href="#"><u>Policies and Procedures</u></a>	10

#### **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.

#### **Notice**

As part of [Phase 3 of our return to campus plan](#), most units will now run tutorials, seminars and other small group activities on campus, and most will keep an online version available to those students unable to return or those who choose to continue their studies online.

To check the availability of face-to-face activities for your unit, please go to [timetable viewer](#). To check detailed information on unit assessments visit your unit's iLearn space or consult your unit convenor.

## General Information

Unit convenor and teaching staff

Unit Convener and Lecturer

Katarina Djukic

[katarina.djukic@mq.edu.au](mailto:katarina.djukic@mq.edu.au)

Moderator

Binh Bui

[binh.bui@mq.edu.au](mailto:binh.bui@mq.edu.au)

Credit points

10

Prerequisites

(40cp at 6000 level and (ACCG921 or ACCG8121) and (ACCG923 or ACCG8123) and (ACCG926 or ACCG8126) and admission to MProfAcc or MProfAccgLead) or admission to MAdvProfAcc and 10cp at 8000 level

Corequisites

Co-badged status

Unit description

This unit provides extended formal academic support to students concurrently enrolled in the Ethics and Governance unit of the CPA program. This unit deals with core professional capabilities that must be possessed by all 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.

## 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:

**ULO1:** Explain the accounting profession in general and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession

**ULO2:** Analyse governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks

**ULO3:** Interpret the nature, role and vital importance of corporate social responsibility and sustainable development

**ULO4:** Apply and communicate professional responsibilities of an accountant from multiple perspectives involving complex ethical, governance and judgment matter operating in a global context.

## General Assessment Information

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 CPA 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 CPA 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.

## Assessment Tasks

Name	Weighting	Hurdle	Due
<a href="#"><u>Class test 1</u></a>	20%	No	Week 4 - Tuesday 16 February
<a href="#"><u>In Class Test 2</u></a>	35%	No	Week 9 - commencing 22 March
<a href="#"><u>Class Participation</u></a>	15%	No	Ongoing

Name	Weighting	Hurdle	Due
<u>CPA External Exam</u>	30%	Yes	Period : Wednesday 7 April to Sunday 25 April

## Class test 1

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 15 hours

Due: **Week 4 - Tuesday 16 February**

Weighting: **20%**

An online class test comprising of multiple choice questions and written response questions will be conducted during class time. This test is designed to provide feedback to students on their level of understanding of key topics and concepts covered and to identify any particular learning challenges or areas of difficulties.

On successful completion you will be able to:

- Explain the accounting profession in general and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession
- Analyse governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
- Interpret the nature, role and vital importance of corporate social responsibility and sustainable development
- Apply and communicate professional responsibilities of an accountant from multiple perspectives involving complex ethical, governance and judgment matter operating in a global context.

## In Class Test 2

Assessment Type <sup>1</sup>: Quiz/Test

Indicative Time on Task <sup>2</sup>: 30 hours

Due: **Week 9 - commencing 22 March**

Weighting: **35%**

An online computer exam comprising of multiple-choice questions and extended response questions, mirroring the CPA exam conditions and length will be conducted during class time. This test is designed to provide feedback to students on their level of understanding of key topics and concepts covered and to identify any particular learning challenges or areas of difficulties.

On successful completion you will be able to:

- Explain the accounting profession in general and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession
- Analyse governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
- Interpret the nature, role and vital importance of corporate social responsibility and sustainable development
- Apply and communicate professional responsibilities of an accountant from multiple perspectives involving complex ethical, governance and judgment matter operating in a global context.

## Class Participation

Assessment Type <sup>1</sup>: Participatory task

Indicative Time on Task <sup>2</sup>: 13.5 hours

Due: **Ongoing**

Weighting: **15%**

Students are required to actively participate in class discussions both individually and in a group context when required. Prior preparation is necessary for active participation. The participation mark will be a result of attempting to participate, as well as the quality and frequency of that participation. Class participation is designed to encourage and help students achieve the learning outcomes of this unit.

On successful completion you will be able to:

- Explain the accounting profession in general and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession
- Analyse governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
- Interpret the nature, role and vital importance of corporate social responsibility and sustainable development
- Apply and communicate professional responsibilities of an accountant from multiple perspectives involving complex ethical, governance and judgment matter operating in a

global context.

## CPA External Exam

Assessment Type <sup>1</sup>: Examination

Indicative Time on Task <sup>2</sup>: 20 hours

Due: **Period : Wednesday 7 April to Sunday 25 April**

Weighting: **30%**

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

Examination administered by CPA Australia. CPA Australia will advise on the format and topics included in the final exam. Students need to achieve at least a PASS mark in this CPA external examination. If students do not pass this CPA examination, students will not pass this unit.

On successful completion you will be able to:

- Explain the accounting profession in general and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession
- Analyse governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks
- Interpret the nature, role and vital importance of corporate social responsibility and sustainable development
- Apply and communicate professional responsibilities of an accountant from multiple perspectives involving complex ethical, governance and judgment matter operating in a global context.

---

<sup>1</sup> If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the [Learning Skills Unit](#) for academic skills support.

<sup>2</sup> Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

## Delivery and Resources

### Required Texts/Materials

*CPA Program: Ethics and Governance Study Guide, 3rd Edition 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.

*APES 110 Code of Ethics for Professional Accountants (including independence standards) (APES 2018)*, available online at <http://www.apesb.org.au>

*CPA Australia Members Handbook*, available online at <http://www.cpaaustralia.com.au>

The CPA Australia '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 research generally. Additional materials and references will be made available or advised in iLearn.

### **Unit Web Page**

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.

### **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.**

### **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 by emailing your lecturer and the unit convenor. As

participation is assessed in each class you should advise the lecturer of your attendance so that it may be recorded and participation assessed for that class accordingly.

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/>

### 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.

### 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.

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.

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

## Unit Schedule

Week	Class/ Date	Topic	Module	Other Information
W1	Class 1 Week Start 25 Jan	<b>Accounting and Society</b> Study Guide pp 1-41.  Please read these pages before the first class.	Module 1	Module references are to CPA Ethics and Governance Study Guide
W2	Class 2 Week Start 1 Feb	<b>Ethics</b> – Part A Professional Ethics – Part B Ethical Theories – Part C Code of Ethics.	Module 2  Parts A, B and C	Please also read the Code of Ethics itself



W3	<p><b>Class 3</b></p> <p>Week Start</p> <p>8 Feb</p>	<p><b>Ethics – Part C APES110 Code of Ethics – Part D Ethical Decision-making.</b></p>	<p>Module 2</p> <p>Parts C and D</p>	<p>Please also read the Code of Ethics itself</p>
W4	<p><b>Class 4</b></p> <p>Week Start</p> <p>15 Feb</p>	<p><b>Class Test 1</b></p> <p>This test will be held online or in computer labs. Location TBA on iLearn.</p>		<p><b>Tuesday 16<sup>th</sup> February</b> The remainder of this class is available for students to revise Module 3 for the following week.</p>
	<p><b>Class 5</b></p> <p><b>Saturday 20 February</b></p>	<p><b>Governance Concepts</b></p>	<p>Module 3</p>	<p><b>Additional Class</b> (all students to attend)</p> <p>SEE iLearn for TIME, LOCATION</p>
W5	<p><b>Class 6</b></p> <p>Week start</p> <p>22 Feb</p>	<p><b>Governance Concepts</b></p>	<p>Module 3</p>	
W6	<p><b>Class 7</b></p> <p>Week start</p> <p>1 Mar</p>	<p><b>Governance in Practice</b></p>	<p>Module 4</p>	
	<p><b>Class 8</b></p> <p><b>Saturday 6 March</b></p>	<p><b>Governance in Practice</b></p>	<p>Module 4</p>	<p><b>Additional Class</b> (all students to attend)</p> <p>SEE iLearn for TIME, LOCATION</p>
W7	<p><b>Class 9</b></p> <p>Week start</p> <p>8 Mar</p>	<p><b>Corporate Accountability</b></p>	<p>Module 5</p>	<p>Please start reading early to cover whole module</p>
W8	<p><b>Class 10</b></p> <p>Week start</p> <p>15 Mar</p>	<p><b>Practice Class</b></p>	<p>Practice Questions</p>	
W9	<p><b>Class 11</b></p> <p>Week start</p> <p>22 Mar</p>	<p><b>Class Test 2. 35% of marks – test is compulsory.</b></p>	<p>Class Test</p>	<p>SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.</p>

<b>W10</b>	<b>Class 12</b>	<b>Class Test 2 review</b>	MQU	<b>IMPORTANT CLASS YOU MUST ATTEND.</b>
	Week start	Review of Class Test 2 and preparation for CPA exam.	Test review & revision	SEE iLearn for DATE, TIME, LOCATION
	29 Mar			

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). 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](#)

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

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

## Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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](https://ask.mq.edu.au) or if you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## 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](https://mq.edu.au/learningskills)) provides academic writing resources and study

strategies to help you improve your marks and take control of your study.

- [Getting help with your assignment](#)
- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

## Student Enquiry Service

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

If you are a Global MBA student contact [globalmba.support@mq.edu.au](mailto:globalmba.support@mq.edu.au)

## Equity 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.

## 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.