ACCG8313

CPA - Ethics and Governance

Session 1, Online-scheduled-weekday 2022

Department of Accounting and Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
Unit Convener and Lecturer
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Moderator
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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 a PASS assessment for the 70% comprising Macquarie University assessment.

"Where students do not attain at least 32 marks for the Macquarie University Assessment, an overall Fail grade will apply.

"Where a student attains a pass assessment 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.

Late submissions of assessments Unless a Special Consideration request has been submitted and approved, no extensions will be granted. There will be a deduction of 10% of the total available assessment-task marks made from the total awarded mark for each 24-hour period or part thereof that the submission is late. Late submissions will only be accepted up to 96 hours after the due date and time.

No late submissions will be accepted for timed assessments – e.g., quizzes, online tests.

Submission time after the due date (including weekends)	Penalty (% of available assessment task mark)	Example: for a non-timed assessment task marked out of 30
< 24 hours	10%	10% x 30 marks = 3 mark deduction
24-48 hours	20%	20% x 30 marks = 6 mark deduction
48-72 hours	30%	30% x 30 marks = 9 mark deduction
72-96 hours	40%	40% x 30 marks = 12 mark deduction
> 96 hours	100%	Assignment won't be accepted

Special Consideration

To request an extension on the due date/time for a timed or non-timed assessment task, you must submit a Special Consideration application. An application for Special Consideration does not guarantee approval.

The approved extension date for a student becomes the new due date for that student. The late submission penalties above then apply as of the new due date

Assessment Tasks

Name	Weighting	Hurdle	Due
Class test 1	20%	No	Week 4 - Thursday 17th February
In Class Test 2	35%	No	Week commencing 21st March 2022
Class Participation	15%	No	Ongoing
CPA External Exam	30%	Yes	Period: Thursday 7 April to Sunday 24 April

Class test 1

Assessment Type [1]: Quiz/Test
Indicative Time on Task [2]: 15 hours
Due: **Week 4 - Thursday 17th 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 [1]: Quiz/Test
Indicative Time on Task [2]: 30 hours
Due: **Week commencing 21st March 2022**
Weighting: **35%**

An online computer exam comprising of multiple-choice questions and/or 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 [1]: Participatory task
Indicative Time on Task [2]: 13.5 hours
Due: **Ongoing**
Weighting: **15%**

Students are required to actively participate in online discussions (eg zoom, discussion forums) 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
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CPA External Exam

Assessment Type [1]: Examination
Indicative Time on Task [2]: 20 hours
Due: **Period: Thursday 7 April to Sunday 24 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.

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[1] 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 Writing Centre for academic skills support.

[2] 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 24 January	**Accounting and Society** 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 31 January	**Ethics** – 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	**Class 3** Week Start 7 February	**Ethics** – Part C APES110 Code of Ethics – Part D Ethical Decision-making.	Module 2 Parts C and D	Please also read the Code of Ethics itself
W4	**Class 4** Week Start 14 Feb	**Class Test 1** This test will be held online or in computer labs. Location TBA on iLearn.		**Thursday 17th February** The remainder of this class is available for students to start Module 3 material
	Class 5 **Saturday 19 Feb**	**Governance Concepts**	Module 3	**Additional Class** (SEE iLearn for details)
W5	**Class 6** Week start 21 Feb	**Governance Concepts**	Module 3	
W6	**Class 7** Week start 28 Feb	**Governance in Practice**	Module 4	
	Class 8 **Saturday 5 March**	**Governance in Practice**	Module 4	**Additional Class** (SEE iLearn for details)

W7 Week start 7 Mar	Class 9	**Corporate Accountability**	Module 5	Please start reading early to cover whole module
W8 Week start 14 Mar	Class 10	**Practice Class**	Practice Questions	
W9 Week start 21 Mar	Class 11	**Class Test 2. 35% of marks – test is compulsory.** **Mon 21 March : Participation log due – 5%** of participation mark	Class Test	SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.
W10 Week start 28 Mar	Class 12	**Class Test 2 review** Review of Class Test 2 and preparation for CPA exam.	MQU Test review & revision	**IMPORTANT CLASS YOU MUST ATTEND.** SEE iLearn for DATE, TIME, LOCATION

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (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
- Assessment Procedure
- Complaints Resolution 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). 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) 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing an d maths support, academic skills development and wellbeing consultations.

Student Support

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

The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity
- Complete the 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 Services and Support

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual

assault

- Social support including information about finances, tenancy and legal issues

Student Enquiries

Got a question? Ask us via AskMQ, or contact Service Connect.

IT Help

For help with University computer systems and technology, visit 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.