ACCG8313

CPA - Ethics and Governance

Session 1, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff
Unit Convenor 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.

If a student passes the MQ component but fails the external CPA exam, an Incomplete grade (UL) will be given. The student must re enrol in the failed subject with CPA Australia in the following session. If the student does not sit for the CPA exam in the following session, the UL grade will change to a F grade.

If a student deferred the CPA Exam in the session enrolled with MQ, the student must inform the MQBS Student Services by submitting an AskMQ inquiry so the grade can remain as UL for a session. The student will need to sit for the CPA exam in the following session and based on the CPA exam result, the grade will be finalised.

If a student has failed the same external CPA exam twice, the MQ Incomplete grade will be changed to a Fail grade, and the student will need to re enrol with MQ and CPA Australia in the following session.

The UL grade will only be kept for one session.

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	Groupwork/Individual	Short Extension	AI Approach
Class test 1	20%	No	Week 4 - Friday 24th February		No	
In Class Test 2	35%	No	Week commencing 27th March		No	
Class Participation	15%	No	Ongoing		No	
CPA External Exam	30%	Yes	Period: Wednesday 12 April to Sunday 30 April		No	

Class test 1

Assessment Type [1]: Quiz/Test
Indicative Time on Task [2]: 15 hours
Due: **Week 4 - Friday 24th February**

Weighting: **20%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

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 27th March**
Weighting: **35%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

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%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:

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
- 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 [1]: Examination
Indicative Time on Task [2]: 20 hours
Due: **Period: Wednesday 12 April to Sunday 30 April**
Weighting: **30%**
Groupwork/Individual:
Short extension [3]: No
AI Approach:
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
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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
- Academic Success 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.

[3] An automatic short extension is available for some assessments. Apply through the Service

Connect Portal.

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 30 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 6 Feb	**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 13 Feb	**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 20 Feb	**Class Test 1** This test will be held online or in computer labs. Location TBA on iLearn.		**Friday 24th February** The remainder of this class is available for students to start Module 3 material
	Class 5 **Saturday 25 Feb**	**Governance Concepts**	Module 3	**Additional Class** SEE iLearn for details
W5	**Class 6** Week start 27 Feb	**Governance Concepts**	Module 3	
W6	**Class 7** Week start 6 Mar	**Governance in Practice**	Module 4	
	Class 8 **Saturday 11 March**	**Governance in Practice**	Module 4	**Additional Class** SEE iLearn for details
W7	**Class 9** Week start 13 Mar	**Corporate Accountability**	Module 5	Please start reading early to cover whole module
W8	**Class 10** Week start 20 Mar	**Practice Class**	Practice Questions	
W9	**Class 11** Week start 27 Mar	**Class Test 2. 35% of marks – test is compulsory.** **Mon 27 March: Participation log due – 5%** of participation mark	Class Test	**Friday 31st March** SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.
W10	**Class 12** Week start 3 Apr	**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 and 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 Advocacy provides independent advice on MQ policies, procedures, and processes

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.

Unit information based on version 2023.01 of the Handbook