



ACCG8313

CPA - Ethics and Governance

Session 2, 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

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See iLearn for details.

Moderator

Le Luo

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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.

Grading Policy

MQ Component	CPA Component	Overall (MQ Final Grade)	Recommended Actions
Pass	Pass	Pass	Pass
Pass	Fail	Incomplete	Re-enrol with CPA Australia ONLY
Pass	FA	Incomplete	Re-enrol with CPA Australia ONLY
Fail	Pass	Fail	Re-enrol with MQ ONLY
Fail	Pass	Pass	Pass
Fail	Fail	Fail	Re-enrol with MQ and CPA Australia
Fail	FA	FA	Re-enrol with MQ and CPA Australia

Late Assessment Submission Penalty (written assessments)

Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at 11.55pm. A 1-hour grace period is provided to students who experience a technical concern.

For any late submissions of time-sensitive tasks, such as scheduled tests/exams, performance assessments/presentations, and/or scheduled practical assessments/labs, students need to submit an application for [Special Consideration](#).

Assessment Tasks

Name	Weighting	Hurdle	Due
Class test 1	20%	No	17.08.2023
In Class Test 2	35%	No	14.09.2023
Class Participation	15%	No	Ongoing
CPA External Exam	30%	Yes	Examination period

Class test 1

Assessment Type ¹: Quiz/Test

Indicative Time on Task ²: 15 hours

Due: **17.08.2023**

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: **14.09.2023**

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
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CPA External Exam

Assessment Type ¹: Examination

Indicative Time on Task ²: 20 hours

Due: **Examination period**

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.

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

Please see iLearn for details of delivery.

Unit Schedule

Class/ Date	Topic	Module	Other Information
Class 1 Thursday 27 July 2023	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
Class 2 Thursday 3 August 2023	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
Class 3 Thursday 10 August	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
Class 4 Thursday 17 August 2023	Class Test 1 This test will be held online or in computer labs. Location TBA on iLearn.		The remainder of this class is available for students to start Module 3 material
Class 5 Thursday 24 August 2023	Governance Concepts	Module 3	
Class 6 Saturday 26 August 2023	Governance Concepts	Module 3	Additional Class SEE iLearn for details
Class 7 Thursday 31 August 2023	Governance in Practice	Module 4	
Class 8 Saturday 2 September 2023	Governance in Practice	Module 4	Additional Class SEE iLearn for details

<p>Class 9</p> <p>Thursday</p> <p>7 September 2023</p>	<p>Corporate Accountability</p>	<p>Module 5</p>	<p>Please start reading early to cover whole module</p>
<p>Class 10</p> <p>Saturday</p> <p>9 September 2023</p>	<p>Practice Class</p>	<p>Practice Questions</p>	<p>SEE iLearn for details</p>
<p>Class 11</p> <p>Thursday</p> <p>14 September 2023</p>	<p>Class Test 2. 35% of marks – test is compulsory.</p> <p>Mon 11 September 2023: Participation log due – 5% of participation mark</p>	<p>Class Test</p>	<p>SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.</p>
<p>Class 12</p> <p>Thursday</p> <p>21 September 2023</p>	<p>Class Test 2 review</p> <p>Review of Class Test 2 and preparation for CPA exam.</p>	<p>MQU</p> <p>Test review & revision</p>	<p>IMPORTANT CLASS YOU MUST ATTEND.</p> <p>SEE iLearn for DATE, TIME, LOCATION</p>

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](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](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 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.