ACCG8313

CPA - Ethics and Governance

Session 1, In person-scheduled-weekday, North Ryde 2024

Department of Accounting and Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
Chris Patel
chris.patel@mq.edu.au

Le Luo
le.luo@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.

Assessment Tasks

Name	Weighting	Hurdle	Due
Class test 1	20%	No	WEEK 4, 23 February 2024
In Class Test 2	35%	No	WEEK 11, 12 April, 2024
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: **WEEK 4, 23 February 2024**
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
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In Class Test 2

Assessment Type [1]: Quiz/Test
Indicative Time on Task [2]: 30 hours
Due: **WEEK 11, 12 April, 2024**
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
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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.

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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:

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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

Please see iLearn for details of delivery and resources.

Unit Schedule

Unit Schedule

Class/ Date	Topic	Module	Other Information
Class 1 Friday 02 February 2024	**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 Friday 09 February 2024	**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 Friday 16 February 2024	**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 Friday 23 February 2024	**Class Test 1**		The remainder of this class is available for students to start Module 3 material

Class 5 Friday 01 March 2024	**Governance Concepts**	Module 3	
Class 6 Friday 08 March 2024	**Governance Concepts**	Module 3	**Additional Class** SEE iLearn for details
Class 7 Friday 15 March 2024	**Governance in Practice**	Module 4	
Class 8 Friday 22 March 2024	**Governance in Practice**	Module 4	**Additional Class** SEE iLearn for details

Class 9 Friday 29 March 2024	**Corporate Accountability**	Module 5	Please start reading early to cover whole module
Class 10 Friday 05 April 2024	**Practice Class**	Practice Questions	SEE iLearn for details
Class 11 Friday 12 April 2024	**Class Test 2**. **35% of marks – test is compulsory.** **Mon 15 April 2024: Participation log due – 5%** of participation mark	Class Test	SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.

Class 12 Friday 19 April 2024	**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

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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

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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

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Student Enquiries

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IT Help

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Unit information based on version 2024.02 of the Handbook