



ACCG8313

CPA - Ethics and Governance

Session 2, In person-scheduled-weekday, North Ryde 2026

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit convenor and professor

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Contact via Contact via email.

4 Eastern Road, Office 334

Fridays 3 to 5pm

Unit moderator

Kevin Baird

kevin.baird@mq.edu.au

Contact via Contact via email.

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	Groupwork/Individual	Short Extension	AI Approach
Formal examination: Test	25%	No	27/08/2026	Individual	No	Observed
Formal examination: Test	35%	No	24/09/2026	Individual	No	Observed
Skills Development: Learning engagement log	10%	No	02/10/2026	Individual	Yes	Open AI
CPA - External exam	30%	Yes	CPA Examination Timetable	Individual	No	Observed

Formal examination: Test

Assessment Type ¹: Examination

Indicative Time on Task ²: 15 hours

Due: **27/08/2026**

Weighting: **25%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit.

You will participate in a formal test. Feedback on this test will help you assess your progress through the unit content.

Deliverable(s): Test

Individual assessment

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.

Formal examination: Test

Assessment Type ¹: Examination

Indicative Time on Task ²: 30 hours

Due: **24/09/2026**

Weighting: **35%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

The purpose of this assessment is for you to demonstrate your understanding and knowledge of key topics from the unit.

You will participate in a formal test. Feedback on this test will help you assess your progress through the unit content.

Deliverable(s): Test

Individual assessment

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.

Skills Development: Learning engagement log

Assessment Type ¹: Problem-based task

Indicative Time on Task ²: 10 hours

Due: **02/10/2026**

Weighting: **10%**

Groupwork/Individual: Individual

Short extension ³: Yes

AI Approach: Open AI

The purpose of this assessment is for you to demonstrate consistent engagement and progress throughout each module in the unit.

You will complete and log each module's tasks, ensuring satisfactory completion and meeting the required standards for each module.

Skills in focus:

- Communication skills
- Work readiness
- Critical thinking and problem solving
- Discipline knowledge

Deliverable(s): A completed module log for each unit, demonstrating satisfactory completion of each module's tasks and activities.

Individual assessment

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: **CPA Examination Timetable**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

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
- [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

Please see iLearn for details of resources and delivery.

Unit Schedule

Class/Date	Topic	Module	Other Information
Class 1	Accounting and Society Study	Module 1	Module references are to the CPA Ethics and Governance Study Guide
30 July 26			
Class 2	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
6 August 26			
Class 3	Ethics – Parts B & C APES110 Code of Ethics – Parts A, B, & C Ethical Decision-making.	Module 2: Parts B, C and D	Please also read the Code of Ethics itself
13 August 26			
Class 4	Ethics – Part C APES110 Code of Ethics – Part D Ethical Decision-making.		
20 August 26			
Class 5	CLASS TEST 1 &	Module 3	
27 August 6	Governance Concepts		
Class 6	Governance Concepts	Module 3	
3 September			

Class 7	Governance Concepts & Governance in Practice	Module 4	
10 September 2026			
Class 8	Governance in Practice	Module 4	
17 September 2026			
Class 9	Corporate Accountability	Module 5	Please start reading early to cover the whole module
Class 10	Class Test 2		
24 September 2026			
Class 11	Class Test 2 review & REVISION	Practice Questions	
1 October 2026			
Class 12	Class Test 2 Review & Revision	Review & revision	
8 October 2026	Revision and preparation for the CPA exam.		
Class 13	Revision and preparation for the CPA exam.	Review & revision	
15 October 2026			

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 connect.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/>

Academic Success

[Academic Success](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Ask a Study Coach](#)
- [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 the [Service Connect Portal](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit <https://students.mq.edu.au/support/technology/service-desk>.

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 2026.03 of the [Handbook](#)