



ACCG913

CPA - Ethics and Governance

City S2 Day 2019

Dept of Accounting & Corporate Governance

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Disclaimer

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

General Information

Unit convenor and teaching staff

Unit Convenor

Katarina Djukic

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Contact via Email

Consultation: 4 Eastern Road (E4A) Room 223

Monday 1.30 - 2.30pm (North Ryde); Wednesday 4 - 5pm (City Campus)

Lecturer - North Ryde Campus

Patrick Gallagher

patrick.gallagher@mq.edu.au

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Consultation: 4 Eastern Road (E4A) Room 223

Thursday 3 - 4pm

Moderator

James Hazelton

james.hazelton@mq.edu.au

Credit points

4

Prerequisites

(Admission to MAdvProfAcc and 4cp at 800 level) or (16cp at 600 level and ACCG921 and ACCG923 and ACCG926 and ((AFIN858 and ACCG922) or (admission to (MAccg(Adv) or MAccg))

Corequisites

Co-badged status

Unit description

This important unit introduces and explains core professional capabilities that must be possessed by 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. This unit is undertaken concurrently with the student being also enrolled in the Ethics and Governance segment of the CPA Australia Professional Program.

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:

Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.

Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks.

Identify the nature, role and vital importance of corporate social responsibility and sustainable development.

Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.

Participate in class activities on an individual and group basis, including collaboration and communication of group work results.

General Assessment Information

SUMMARY OF FORMAL ASSESSMENT TASKS (AS STATED IN THE UNIT GUIDE) AND OVERALL WORKLOAD EXPECTATIONS

| Assessment Task | % of marks | Est work hours |
|-----------------|------------|----------------|
|-----------------|------------|----------------|

| | | |
|---|----|----------|
| Class Test 1 | 20 | 1.5 exam |
| Class Test 2(invigilated as formal exam) | 35 | 3.0 exam |
| Final CPA Examination | 30 | 3.0 exam |
| Total assessment dedicated hours (without preparation) | | 7.5 |
| Class attendance and participation | 15 | 36.0 |
| Overall unit preparation and study | | 106.5 |

TOTAL EXPECTED STUDENT WORK HOURS 100% 150

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 half marks for the 70% comprising Macquarie University assessment.

Where a student attains at least 35 (ie scores 50% of 70 marks) in the Macquarie University assessment but fails the CPA Australia CPA118 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 CPA118 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.

Turnitin and Text Based Assignment Submission [university policy]

Unless otherwise advised in this Assessment Guide (and therefore approved) all text based assessments must be submitted through Turnitin according to instructions provided in the unit guide and/or on iLearn. It is the student's responsibility to ensure that work is submitted correctly prior to the due date and time. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions are not allowed. Please refer to turnitin instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

Assessment Tasks

| Name | Weighting | Hurdle | Due |
|-------------------------------|-----------|--------|---------------------------------------|
| <u>1. Class Test 1</u> | 20% | No | Week 4 Date TBA |
| <u>2. Class Test 2</u> | 35% | No | During Week 9 - date TBA |
| <u>3. Class Participation</u> | 15% | No | Ongoing |
| <u>4. Final Examination</u> | 30% | Yes | September/October as advised CPA Aust |

1. Class Test 1

Due: **Week 4 Date TBA**

Weighting: **20%**

This test will be held on line in a computer lab and will consist of multiple choice questions and short answer questions. This will cover Modules 1 and 2 (Weeks 1 - 3). It will **NOT** be an open book test. Further details will be provided on iLearn.

Extensions and penalties - If students do not attend the scheduled class tests then a mark of zero will be awarded. If illness or unavoidable circumstances prevents attendance then students can apply for Special Consideration within 48 hours of the class test date.

Feedback: Student marks will be returned and the questions reviewed in the following lecture.

On successful completion you will be able to:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.

2. Class Test 2

Due: **During Week 9 - date TBA**

Weighting: **35%**

The test will be held on line in a computer lab and will cover all of the CPA Australia Ethics and Governance Study Guide Modules and all related content (including readings, case studies, questions and solution) as well as all assumed prior learning/knowledge (as identified in the CPA Study Guide). The test will be conducted as a fully open book exam which is the same approach that you will see in the CPA Australia Final Exam.

The test will consist of multiple choice questions and also short answer style questions to be answered by students. The value of all questions will be stated clearly and all multiple choice questions will be the same value.

This assessment Task is designed to comprise valuable formative assessment.

Accordingly, shortly after marking is complete, you will receive full feedback about this test in a class test revision session.

The Test will take place during Week 9 of classes. The precise day, date, time, location and format details will be advised on iLearn and in classes. The test will have a duration of 3 hours. It will be conducted as an invigilated exam and University ID will be required in the exam room.

Extension: No extensions are possible for this specific formative assessment task so there **will not be a specific supplementary test available for Assessment Task 2**. A student who is absent from this test must correctly complete and submit a valid "Special Consideration" application. If this application is approved by the relevant Faculty authorities this will permit the student to sit an alternative assessment examination. This **alternative assessment will be a newly created full exam that will be conducted on a closed book basis** very shortly after the CPA Australia exams are concluded.

Penalties: **Students who do not sit for Assessment Task 2 on the initial required date will score zero marks for this assessment item and cannot pass this Unit.**

Documented absence that is substantiated by a Special Consideration application which meets University requirements, and that is approved, will allow a student to sit the alternative assessment as discussed above in 'Extension'.

Feedback: Results will be posted in iLearn in Week 10. Lecturers will provide feedback during a revision session to be held in Week 10. This revision session will be held for all students.

On successful completion you will be able to:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving

ethics, governance and relevant judgment as required by accountants operating in a global context.

3. Class Participation

Due: **Ongoing**

Weighting: **15%**

Students are expected to actively participate in class discussions 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. It is expected that students attend at least 11 out of the 12 seminars. Students are expected to arrive at the seminar on time and to remain in the seminar for its duration, unless prior arrangements have been made with your lecturer.

The quality of seminar participation (15%) will be assessed by staff using the following criteria:

- The extent to which each student has prepared for each class.
- The ability of students to complete set tasks during classes.
- The ability of students to actively participate in group discussions.
- The ability of students to co-operate with and assist other students in their learning.
- The ability of students to express their ideas in class.
- The ability of students to articulate their thoughts.
- The performance of students on tasks completed during class.

Feedback: Information concerning each students final participation mark will be made available on the subject website prior to the CPA examination period.

On successful completion you will be able to:

- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Participate in class activities on an individual and group basis, including collaboration and communication of group work results.

4. Final Examination

Due: **September/October as advised CPA Aust**

Weighting: **30%**

This is a hurdle assessment task (see [assessment policy](#) for more information on hurdle assessment tasks)

Task Description: The CPA Australia examination is conducted by CPA Australia on a day and date and at a time and location designated by CPA Australia and according to rules and conditions set by CPA Australia. As a CPA candidate you can expect to be advised in

writing of these rules and further exam details. This written advice will be sent directly to you by CPA Australia and NOT by Macquarie University. Type of Collaboration: Subject to the rules applicable to CPA Australia candidature **Submission:** Subject to the rules applicable to CPA Australia candidature **Format:** Subject to the rules applicable to CPA Australia candidature **Length:** Subject to the rules applicable to CPA Australia candidature **Inherent Task Requirements:** Subject to the rules applicable to CPA Australia candidature **Late Submission:** **Extension:** Subject to the rules applicable to CPA Australia candidature

Penalties: Students who do not achieve at least a Pass grade in this exam will not be awarded a Pass grade in ACCG913. Students who do not achieve a Pass grade should discuss this with MACC administration staff.

On successful completion you will be able to:

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.

Delivery and Resources

| | |
|-----------------------|--|
| Required Text: | Required Texts/Materials <ul style="list-style-type: none">• <i>CPA Professional Program: CPA 118 Ethics and Governance Study Guide</i>, Deakin University and CPA Australia, Edition as provided by 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.• <i>CPA Australia Members Handbook</i>, available online at http://www.cpaaustralia.com.au |
| Unit Web Page: | <ul style="list-style-type: none">• 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: | <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 <u>YOUR OWN University email address must be used for both receiving and sending university emails.</u> |
| Delivery Format and Other Details: | <p>Classes</p> <ul style="list-style-type: none"> 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 and you do not need to seek permission. Attendance is not compulsory but rolls are marked, in part so that students become known in classes. 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/ |
| Recommended Readings: | <p>Reference Texts/Materials</p> <p><i>APES 110 Compiled Code of Professional Ethics for Professional Accountants</i>, available online at http://www.apesb.org.au</p> <p>The CPA Australia 'CPA118 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 assignments and research generally. Additional materials and references will be made available or advised in iLearn. Please note you MUST refer to iLearn regularly.</p> |
| Other Course Materials: | <p>Preparation for classes</p> <p>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'.</p> <p>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.</p> |

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

UNIT DIARY ACCG913 CPA – Ethics and Governance – Session 2 2019

| Week | Class/Date | Topic | Module | Other information |
|------|--|---|---|--|
| W1 | Class 1 Week start 22 July | Accounting and Society Study Guide pp15-69. Please read these pages before the first class. | Module 1 | Module references are to CPA118 Ethics and Governance Study Guide. |
| W2 | Class 2 Week start 29 July | Ethics – Part A Professional Ethics – Part B Ethical Theories – Part C Code of Ethics. | Module 2 Parts A, B and C | <i>Please also read the Code of Ethics itself</i> |
| W3 | Class 3 Week start 05 August | Ethics – Part C APES110 Code of Ethics – Part D Ethical Decision-making. | Module 2 Parts C and D | <i>Please also read the Code of Ethics itself</i> |
| W4 | Class 4 Week start 12 August | In Class Test 1 This test will be held in computer labs. Location TBA. | Modules 1 and 2 | Monday 12th August.# The remainder of this class is available for students to revise Module 3 for the following week. |
| W5 | Class 5 Week start 19 August Class 6 Week start 19 August | Governance Concepts – Part A Overview of Corporate Governance & Part B International Perspectives on Corporate Governance Governance Concepts – Part C Codes & Guidance and Part D Governance Failures etc | Module 3 Parts A & B Module 3 Parts C, D & E | Additional Class Friday 23 August 2-5pm (all students to attend)# |
| W6 | Class 7 Week start 26 August | Governance in Practice | Module 4 pp 281-324 | |

| | | | | |
|-----|--|--|-------------------------------------|--|
| W7 | Class 8 Week start 2 September | Governance in Practice Corporate Social Responsibility Please start reading early to cover whole module. | Module 4 pp 324-373 | Additional Class Friday 6 September 2-5pm (all students to attend)# |
| | Class 9 Week start 2 September | | Module 5 | |
| W8 | Class 10 Week start 9 September | Practice Class | | |
| W9 | Class 11 Week start 16 September | Class Test 2. 35% of marks – test is compulsory. 3 hours <u>Monday 16th September. 10-1pm.# Location to be advised. Test is compulsory.</u> | Class Test | <u>This test is an important EXAM</u> 35% of total marks <u>SEE iLearn for DATE, TIME, LOCATION and seating. Formal invigilation – bring ID.</u> |
| W10 | Class 12 Week start 23 September | Class Test review Exam techniques discussion. PLEASE MAKE SURE YOU ATTEND THIS CLASS. <u>Monday 23rd September. 6-9pm# Location TBA.</u> | MQU Test review & revision | IMPORTANT CLASS YOU MUST ATTEND. Review of Class Test 2 and preparation for CPA exam. |
| W11 | No classes | Final (CPA Australia) Exam – <u>CPA Exam period 28 September to 13 October</u> | | CPA Australia EXAM 30% of total marks |
| W12 | | | | <u>You must personally check ALL exam details</u> with CPA Australia |

Date/time to be confirmed depending on computer lab and room availability

Learning and Teaching Activities

Learning and Teaching Activities

Your class will meet on scheduled dates for a 3 hour seminar during the session. In between classes (and also in weeks where classes are not scheduled) you are required to continue your study and research and to work through the relevant modules in the CPA Subject Book and related content as well as work on assessment tasks. Check iLearn each week before class for any last minute changes to class content, times or locations. Please note that you must not

change between classes of each lecturer as in any week classes may not be exactly in parallel as each lecturer will carry course progress in minor ways consistent with the professional needs of students in each class as well as due to the impact of public holidays on classes. In each class there will be a Lecture/Seminar on issues involving the relevant content from the CPA118 Ethics and Governance Subject Book Module topics. Lectures will last about 2 to 2.5 hours and, to lessen your in-class writing burdens, notes will be provided in advance on the iLearn system. The address is www.ilearn.mq.edu.au. Students can access the Web site for ACCG913 from either their home/office or at University computers. In addition to lectures there will be in-class activities of various types, including assessed student work, for the balance of each 3 hour class period. For each module, PowerPoint lecture notes will be placed on iLearn before the class. They are NOT intended to, nor do they stand alone nor do they in any way replace compulsory lecture attendance and FULL READING OF THE CPA Modules. They are provided for your convenience. You must also properly construct your own notes based on your own readings and you are expected to note and record any additional comments, supplements and corrections to these notes. You are not entitled to rely on lecturer provided notes for full study purposes nor most importantly can they be taken as being a defined indicator of CPA exam content - you must learn fully from the CPA Australia Subject Book and related content to be sure of success in CPA Australia examinations. Please see the schedule of classes and topics which is provided in this Unit Guide.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway](http://students.mq.edu.au/support/study/student-policy-gateway) (<http://students.mq.edu.au/support/study/student-policy-gateway>). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/study/getting-started/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 Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/

Student Support

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

Learning Skills

Learning Skills (mq.edu.au/learningskills) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

Student Services and Support

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

Student Enquiries

For all student enquiries, visit Student Connect at ask.mq.edu.au

If you are a Global MBA student contact globalmba.support@mq.edu.au

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.

Graduate Capabilities

PG - Capable of Professional and Personal Judgment and Initiative

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

Learning outcomes

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving

accountants and the accounting profession.

- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Participate in class activities on an individual and group basis, including collaboration and communication of group work results.

Assessment tasks

- 1. Class Test 1
- 2. Class Test 2
- 4. Final Examination

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.
- Identify governance and regulatory frameworks affecting entities and the local and global perspectives of stakeholders in relation to these frameworks.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Participate in class activities on an individual and group basis, including collaboration and communication of group work results.

Assessment tasks

- 1. Class Test 1

- 2. Class Test 2
- 3. Class Participation
- 4. Final Examination

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Assessment task

- 3. Class Participation

PG - Research and Problem Solving Capability

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

Learning outcomes

- Understand the accounting profession generally and the varied roles of professional accountants including in relation to strategic, leadership and global issues driving accountants and the accounting profession.
- Identify the nature, role and vital importance of corporate social responsibility and sustainable development.
- Apply and communicate professional understanding of complex concepts involving ethics, governance and relevant judgment as required by accountants operating in a global context.
- Participate in class activities on an individual and group basis, including collaboration and communication of group work results.

Assessment tasks

- 1. Class Test 1
- 2. Class Test 2
- 4. Final Examination

PG - Effective Communication

Our postgraduates will be able to communicate effectively and convey their views to different social, cultural, and professional audiences. They will be able to use a variety of technologically supported media to communicate with empathy using a range of written, spoken or visual formats.

This graduate capability is supported by:

Learning outcome

- Participate in class activities on an individual and group basis, including collaboration and communication of group work results.

Assessment task

- 3. Class Participation

Changes from Previous Offering

The unit syllabus has been updated in minor ways in relation to dates and content coverage.

There have been changes to the Assessments. The group assignment task has been removed and a participation assessment has been incorporated in S2 2019.

Research & Practice, Global & Sustainability

- **ACCG913 CPA Ethics and Governance identifies and requires the use of research sources and the practical application of sound academic approaches.** Multiple references are provided in the CPA Australia CPA Professional Program CPA118 Ethics and Governance Subject Book.
- Additional relevant materials, including materials expanding on CPA references, will be placed on iLearn and these will be referred to in classes and will also comprise content for class seminar discussion.
- The unit requires students to conduct their own relevant research activities. References, including to legal sources, are provided. In the context of developing 'lifelong learning' skills it is important that students develop strong ability to conduct relevant systematic research. Effective Masters graduates must be able to identify research locations and construct targeted learning and experiential materials relevant to targeted needs.
- **ACCG913 CPA Ethics and Governance addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars.**
- We promote sustainability by developing an inherent ability in our students to research and locate relevant information within the accounting discipline generally and in

particular within the critically important area of Ethics and Governance.

- The unit specifically addresses the application of sustainability concepts in a global context and in relation to the social, environmental and economic requirements of stakeholders and societies generally.
- By developing and fine-tuning this capability within students, we aim to provide skills which will benefit our graduates' careers and societies generally.