ACCT20080 *Ethics and Governance*
Term 2 - 2018

Profile information current as at 04/05/2024 02:21 am

All details in this unit profile for ACCT20080 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

General Information

Overview

Ethics and governance is a core component of the knowledge and skill base of today's professional accountants. It promotes awareness of the ethical responsibilities of professional accountants, thereby enabling them to identify and resolve ethical issues or conflicts throughout their career. In this unit, you will study the role of accountants as members of a profession, and their interaction with society, and apply the code of professional ethics and a conceptual framework for ethical behaviour. You will be able to apply corporate governance principles and evaluate compliance. You will also be able to evaluate corporate social responsibility reporting for compliance with international guidelines. This unit is a capstone unit for the Master of Professional Accounting, integrating prior studies and preparing students for their future role as accountants in the community.

Details

Career Level: *Postgraduate*
Unit Level: *Level 9*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites

Pre-requisites ACCT20075 Auditing and Ethics LAWS20059 Corporations and Business Structures
Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the Assessment Policy and Procedure (Higher Education Coursework).

Offerings For Term 2 - 2018

- Brisbane
- Distance
- Melbourne
- Sydney

Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website

This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.

Class and Assessment Overview

Recommended Student Time Commitment

Each 6-credit Postgraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

Regional Campuses

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

Metropolitan Campuses

Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview

1. **Online Quiz(zes)**
Weighting: 20%
2. **Written Assessment**
Weighting: 30%
3. **Project (applied)**
Weighting: 50%

Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the University's Grades and Results Policy for more details of interim results and final grades.

CQUniversity Policies

All University policies are available on the CQUniversity Policy site.
You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the CQUniversity Policy site.

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Identify the characteristics of a profession, and compare the responsibility of an accounting professional to work in the public interest with the responsibilities of other careers
2. Assess an accountant's behaviour for compliance with the Code of Ethics for Professional Accountants
3. Resolve ethical dilemmas using a conceptual framework for ethical behaviour
4. Evaluate a published company annual report for compliance with corporate governance guidelines
5. Evaluate a published corporate social responsibility report for compliance with international guidelines.

This unit is aligned with the core CPA Program professional level segment - Ethics & Governance, and provides preparation for students undertaking the professional examination.

Alignment of Learning Outcomes, Assessment and Graduate Attributes

— N/A Level　　◦ Introductory Level　　◦ Intermediate Level　　• Graduate Level　　◦ Professional Level　　◦ Advanced Level

Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Online Quiz(zes) - 20%	•	•	•	•	
2 - Written Assessment - 30%	•	•	•		
3 - Project (applied) - 50%	•			•	•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Knowledge	◦	◦		◦	
2 - Communication			◦		◦
3 - Cognitive, technical and creative skills			◦	◦	
4 - Research		◦		◦	◦
5 - Self-management			◦		◦
6 - Ethical and Professional Responsibility	◦	◦	◦	◦	◦
7 - Leadership	◦				
8 - Aboriginal and Torres Strait Islander Cultures					

Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes							
	1	2	3	4	5	6	7	8
1 - Online Quiz(zes) - 20%	◦		◦			◦		
2 - Written Assessment - 30%	◦	◦	◦	◦	◦	◦	◦	
3 - Project (applied) - 50%	◦		◦			◦	◦	

Textbooks and Resources

Textbooks

There are no required textbooks.

Additional Textbook Information
Study materials for this Unit will be provided in Moodle and through the University Library web site. Details will be provided in Moodle.

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

Referencing Style

All submissions for this unit must use the referencing style: American Psychological Association 6th Edition (APA 6th edition)
For further information, see the Assessment Tasks.

Teaching Contacts

Gerard Ilott Unit Coordinator
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Schedule

Week 1 - 09 Jul 2018		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
The history and philosophies of ethics	See Moodle for your reading material in all modules.	
Week 2 - 16 Jul 2018		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Individual ethics.		
Week 3 - 23 Jul 2018		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Ethical decision-making		
Week 4 - 30 Jul 2018		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
Professional ethics for accountants—APES 110		
Week 5 - 06 Aug 2018		
Module/Topic	**Chapter**	**Events and Submissions/Topic**
APES 110 applied		
Vacation Week - 13 Aug 2018		
Module/Topic	**Chapter**	**Events and Submissions/Topic**

Week 6 - 20 Aug 2018

Module/Topic	Chapter	Events and Submissions/Topic
Ethical leadership, followership and organisational culture		

Week 7 - 27 Aug 2018

Module/Topic	Chapter	Events and Submissions/Topic
Accountability—The corporation and its stakeholders		

Week 8 - 03 Sep 2018

Module/Topic	Chapter	Events and Submissions/Topic
Transparency I—How the corporation communicates with stakeholders		**Individual assessment: Report** Due: Week 8 Monday (3 Sept 2018) 10:00 am AEST

Week 9 - 10 Sep 2018

Module/Topic	Chapter	Events and Submissions/Topic
Transparency II—The corporation and voluntary disclosures		

Week 10 - 17 Sep 2018

Module/Topic	Chapter	Events and Submissions/Topic
Control—How the corporation entrenches ethics in its operations		

Week 11 - 24 Sep 2018

Module/Topic	Chapter	Events and Submissions/Topic
Review and capstone work	See Moodle for special instructions	

Week 12 - 01 Oct 2018

Module/Topic	Chapter	Events and Submissions/Topic
Review and capstone work	See Moodle for special instructions	**Online Quizzes** Due: Week 12 Friday (5 Oct 2018) 11:45 pm AEST **Individual assessment: Capstone project** Due: Week 12 Friday (5 Oct 2018) 11:45 pm AEST

Review/Exam Week - 08 Oct 2018

Module/Topic	Chapter	Events and Submissions/Topic

Exam Week - 15 Oct 2018

Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Online Quizzes

Assessment Type
Online Quiz(zes)

Task Description
Two online quizzes will appear in Moodle during Week 6. Each quiz will be worth 10%.

1. Online Quiz 1 will cover modules 1–5.
2. Online Quiz 2 will cover module 6–10.

You may attempt these quizzes at any time from when they appear in Week 6 until Friday of Week 12. You may only attempt a quiz once. Once you begin a quiz, you will have 30 minutes to complete it.

Number of Quizzes

Frequency of Quizzes
Other

Assessment Due Date
Week 12 Friday (5 Oct 2018) 11:45 pm AEST
Both online quizzes will shut down at the due time, and will not be made available again.

Return Date to Students

Quiz results are available immediately following the submission of the quiz.

Weighting
20%

Assessment Criteria
Assessment is based entirely upon your understanding of the unit content. Each quiz will have four options, only one will be the correct answer.

Referencing Style

- American Psychological Association 6th Edition (APA 6th edition)

Submission
Online

Learning Outcomes Assessed

- Identify the characteristics of a profession, and compare the responsibility of an accounting professional to work in the public interest with the responsibilities of other careers
- Assess an accountant's behaviour for compliance with the Code of Ethics for Professional Accountants
- Resolve ethical dilemmas using a conceptual framework for ethical behaviour
- Evaluate a published company annual report for compliance with corporate governance guidelines

Graduate Attributes

- Knowledge
- Cognitive, technical and creative skills
- Ethical and Professional Responsibility

2 Individual assessment: Report

Assessment Type
Written Assessment

Task Description
This assessment involves a report based on a combination of theory, research and practical application. It will cover content provided in modules 1–5 and will involve practical decision-making based on an ethical decision-making model. The topic for this assessment item will be placed on Moodle in Week 1.
Your report will be provided in the following format:

1. Title page
2. Executive Summary
3. Introduction
4. Report (2,500 words)
5. Conclusion
6. Reference List (APA style).

Assessment Due Date
Week 8 Monday (3 Sept 2018) 10:00 am AEST

Return Date to Students
Week 10 Friday (21 Sept 2018)

Weighting
30%

Assessment Criteria
You will be assessed on:

1. Quality of your report (80%)

2. Quality of your English expression (10%)
3. The readability (presentation) of your report (10%).

Referencing Style

- [American Psychological Association 6th Edition (APA 6th edition)](#)

Submission
Online

Submission Instructions
Submission is made only through the secure online submission link in Moodle.

Learning Outcomes Assessed

- Identify the characteristics of a profession, and compare the responsibility of an accounting professional to work in the public interest with the responsibilities of other careers
- Assess an accountant's behaviour for compliance with the Code of Ethics for Professional Accountants
- Resolve ethical dilemmas using a conceptual framework for ethical behaviour

Graduate Attributes

- Knowledge
- Communication
- Cognitive, technical and creative skills
- Research
- Self-management
- Ethical and Professional Responsibility
- Leadership

3 Individual assessment: Capstone project

Assessment Type
Project (applied)

Task Description
This assessment involves a report based on a combination of theory, research and practical application. It will cover content provided in modules 6–10 and will involve the selection of an ASX Top 100 listed company for the purposes of evaluating its disclosures, its approach to social responsibility and sustainability, and the effectiveness of its ethical leadership.
The topic for this assessment item will be placed on Moodle in Week 6.
Your report will be provided in the following format:

1. Title page
2. Executive Summary
3. Introduction
4. Report (2,500 words)
5. Conclusion
6. Reference List (APA style).

Assessment Due Date
Week 12 Friday (5 Oct 2018) 11:45 pm AEST

Return Date to Students

Your assignment and your marker's feedback will be returned to you following the official confirmation of grades for this unit.

Weighting
50%

Assessment Criteria
You will be assessed on:

1. Quality of your report (80%)
2. Quality of your English expression (10%)
3. The readability (presentation) of your report (10%).

Referencing Style

- [American Psychological Association 6th Edition (APA 6th edition)](#)

Submission
Online

Submission Instructions
Submission is made only through the secure online submission link in Moodle.

Learning Outcomes Assessed

- Identify the characteristics of a profession, and compare the responsibility of an accounting professional to work in the public interest with the responsibilities of other careers
- Evaluate a published company annual report for compliance with corporate governance guidelines
- Evaluate a published corporate social responsibility report for compliance with international guidelines.

Graduate Attributes

- Knowledge
- Cognitive, technical and creative skills
- Ethical and Professional Responsibility
- Leadership

Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the **Student Academic Integrity Policy and Procedure**. This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

What is a breach of academic integrity?
A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

Why is academic integrity important?
A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

Where can I get assistance?
For academic advice and guidance, the Academic Learning Centre (ALC) can support you in becoming confident in completing assessments with integrity and of high standard.

What can you do to act with integrity?

Be Honest
If your assessment task is done by someone else, it would be dishonest of you to claim it as your own

Seek Help
If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)

Produce Original Work
Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem