ACCT20080 *Ethics and Governance*
Term 3 - 2021

Profile information current as at 03/05/2024 10:07 pm

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 3 - 2021

No offerings for ACCT20080

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.

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from student engagement and retention activity

Feedback

An earlier awareness of the students at risk

Recommendation

Monitor the Moodle and contact the students in early weeks who did not engage with the unit via Moodle.

Feedback from Students' course evaluation

Feedback

Improvement of written feedback of assignments

Recommendation

Making sure that adequate written feedback on the assignments are provided.

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

Information for Textbooks is not yet available.
The textbooks have not yet been finalised.

IT Resources

You will need access to the following IT resources:

Referencing Style

Information for Referencing Style has not been released yet.
This unit profile has not yet been finalised.

Teaching Contacts

Information for Teaching Contacts has not been released yet.
This unit profile has not yet been finalised.

Assessment Tasks

Information for Assessment Tasks has not been released yet.
This unit profile has not yet been finalised.

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.
This unit profile has not yet been finalised.