

ACCT20080 *Ethics and Governance*

Term 1 - 2026

Profile information current as at 21/04/2026 07:54 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 1 - 2026

- Brisbane
- Melbourne
- Online
- 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: 10%

2. Written Assessment

Weighting: 40%

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 Verbal

Feedback

Students appreciated the recorded explanation of the assessment item.

Recommendation

Continue recorded explanations of both assessments.

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) - 10%	•	•	•	•	
2 - Written Assessment - 40%	•	•	•		
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 - First Nations Knowledges					
9 - Aboriginal and Torres Strait Islander Cultures					

Textbooks and Resources

Textbooks

There are no required textbooks.

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 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

Teaching Contacts

Asit Bhattacharyya Unit Coordinator
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Schedule

Week 1 - 09 Mar 2026

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 Mar 2026

Module/Topic	Chapter	Events and Submissions/Topic
Individual ethics.	See Moodle for your reading material in all modules	

Week 3 - 23 Mar 2026

Module/Topic	Chapter	Events and Submissions/Topic
Ethical decision-making	See Moodle for your reading material in all modules	

Week 4 - 30 Mar 2026

Module/Topic	Chapter	Events and Submissions/Topic
Professional ethics for accountants—APES 110	See Moodle for your reading material in all modules	

Week 5 - 06 Apr 2026

Module/Topic	Chapter	Events and Submissions/Topic
APES 110 applied	See Moodle for your reading material in all modules	

Week 6 - 13 Apr 2026

Module/Topic	Chapter	Events and Submissions/Topic
Ethical leadership, followership and organisational culture	See Moodle for your reading material in all modules	

Vacation Week - 20 Apr 2026

Module/Topic	Chapter	Events and Submissions/Topic

Week 7 - 27 Apr 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Accountability—The corporation and its stakeholders	See Moodle for your reading material in all modules	
Week 8 - 04 May 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Transparency I—How the corporation communicates with stakeholders	See Moodle for your reading material in all modules	Written Assessment Due: Week 8 Friday (8 May 2026) 11:45 pm AEST
Week 9 - 11 May 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Transparency II—The corporation and voluntary disclosures	See Moodle for your reading material in all modules	
Week 10 - 18 May 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Control—How the corporation entrenches ethics in its operations	See Moodle for your reading material in all modules	
Week 11 - 25 May 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Review and capstone work	See Moodle for special instructions	
Week 12 - 01 Jun 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Review and capstone work	See Moodle for special instructions	Online Quizzes Due: Week 12 Friday (5 June 2026) 11:45 pm AEST Individual assessment: Capstone project (applied) Due: Week 12 Friday (5 June 2026) 11:45 pm AEST
Exam Week - 08 Jun 2026		
Module/Topic	Chapter	Events and Submissions/Topic
Vacation/Exam Week - 15 Jun 2026		
Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Online Quizzes

Assessment Type

Online Quiz(zes)

Task Description

Online Quizzes test the learning outcomes 1, 2, 3 and 4.

ULO 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.

ULO 2. Assess an accountant's behaviour for compliance with the Code of Ethics for Professional Accountants.

ULO 3. Resolve ethical dilemmas using a conceptual framework for ethical behaviour.

ULO 4. Evaluate a published company's annual report for compliance with corporate governance guidelines.

You may attempt the 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 20 minutes to complete it.

Number of Quizzes

Frequency of Quizzes

Other

Assessment Due Date

Week 12 Friday (5 June 2026) 11:45 pm AEST

Return Date to Students

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

Weighting

10%

Assessment Criteria

Assessment is based entirely upon your understanding of the unit content. Quiz will have four options, only one will be the correct answer. Make sure that you have reviewed the relevant material before beginning the quiz. You only have 20 minutes to complete.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

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

2 Written Assessment

Assessment Type

Written Assessment

Task Description

The written assignment tests the learning outcomes 1, 2, and 3.

ULO 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.

ULO 2. Assess an accountant's behaviour for compliance with the Code of Ethics for Professional Accountants.

ULO 3. Resolve ethical dilemmas using a conceptual framework for ethical behaviour.

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:

Title page

Executive Summary

Introduction

Report (2,500 words)

Conclusion

Reference List (APA style).

Assessment Due Date

Week 8 Friday (8 May 2026) 11:45 pm AEST

Submit using the secure link in Moodle.

Return Date to Students

Week 10 Friday (22 May 2026)

Feedback via moodle

Weighting

40%

Assessment Criteria

This assignment is aligned with Units learning outcomes 1, 2, & 3.

The assignment uses two case studies to assess the ethical theoretical knowledge to analyse the ethical issues and ethical dilemmas. This case also tests the students' ability to explain how a theoretical knowledge of ethics will help people in different professions, including accountants, deal with ethical issues.

The other case study assesses how an accounting professional uses an ethical decision-making model (the AAA ethical decision-making model) to arrive at the best ethical outcome. This case also tests the application of APES 110- Professional Ethics for Accountants in an accounting firm and among accounting professionals. The assessment assesses

the application of the APES 110, especially the fundamental principles, types of threats, and relevant safeguards, and what must be done to be compliant with APES 110.

Assessment Criteria:

A marking guide aligned with the learning outcomes of the assessment will be applied to mark the assessment, and the marking guide will be uploaded to Moodle.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

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

3 Individual assessment: Capstone project (applied)

Assessment Type

Project (applied)

Task Description

The Capstone project (applied) tests the learning outcomes 1, 4, and 5.

ULO 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.

ULO 4. Evaluate a published company's annual report for compliance with corporate governance guidelines.

ULO 5. Evaluate a published corporate social responsibility report for compliance with international guidelines.

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 June 2026) 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

This assignment is aligned with Units learning outcomes 1, 4, & 5.

This assessment involves researching and evaluating a published company's annual report for compliance with corporate governance guidelines and its corporate social responsibility. It assesses the interpretation of the voluntary disclosures of a publicly listed company to determine its governance and ethical outlook.

The assignment assesses students' evaluation of the corporate governance of the selected companies. Students will evaluate the composition of the board, the reports from the Chairperson and the CEO and the remuneration report. The assignment also assesses a company's board orientation and interpretation of company communication using legitimacy theory. Students analyse what they find and determine the most likely orientation of its board, and comment on the use of legitimacy theory.

Assessment Criteria:

A marking guide aligned with the learning outcomes of the assessment will be applied to mark the assessment, and the

marking guide will be uploaded to Moodle.

Referencing Style

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

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.

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