

MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

# ACCG 913 Ethics & Governance

Semester 1, 2011

Department of Accounting & Corporate Governance

*DRAFT 19 February – pending final approval from the Unit Moderator – students using this draft version please note that changes may occur and these will be identified in class and the final Unit Outline will replace this version on Black Board  
Patrick Gallagher – Unit Convener*

**MACQUARIE UNIVERSITY  
FACULTY OF BUSINESS AND ECONOMICS  
UNIT GUIDE**

<b>Unit:</b>	<b>ACCG 913 Ethics and Governance</b>
<b>Year and Semester:</b>	<b>2011 Semester 1</b>
<b>Unit convener:</b>	<b>Patrick Gallagher</b>
<b>Prerequisites:</b>	<b>See below</b>
<b>Credit points:</b>	<b>4</b>

Students in this unit should read this unit guide carefully at the start of semester and also use it throughout the semester. It contains important information about the unit. If anything in it is unclear, please consult with your lecturer.

#### **PREREQUISITES AND PROFESSIONAL REQUIREMENTS**

Students must successfully complete the 13 units (39 credit points) in the Master of Accounting (Professional) at Macquarie University before commencement of the final six units in the MAcc (CPA Extension) program (24 credit points).

'Ethics and Governance' is a foundation unit in the CPA program. It is compulsory that students undertake this unit in the initial semester of enrolment in the CPA component of the MAcc (CPA Extension) program.

#### **ABOUT THIS UNIT**

- This unit introduces and explains key responsibilities required of an accounting professional and the role and functions of the accounting profession. The unit is designed to provide extended formal academic content for students concurrently enrolled in the Macquarie University Master of Accounting (CPA Extension) Program, and the Ethics and Governance (E&G) segment of the CPA program (of CPA Australia).
- This unit provides students with the opportunity to acquire knowledge, skills and an understanding of ethics, governance and corporate social responsibility which are vital for all contemporary accounting practitioners. Additionally, the unit extends the generic skills program in the post-graduate diploma segment of the MAcc by further developing practical problem solving abilities and effective communication in complex managerial forums.

#### **TEACHING STAFF**

- Patrick Gallagher  
[patrick.gallagher@mq.edu.au](mailto:patrick.gallagher@mq.edu.au)  
mobile phone 0408 990 842

#### **CONSULTATION TIMES**

- Monday 5pm to 6pm (teaching weeks) East wing Level 2 Building E4A  
Call 0404 990 842 for entry if Level 2 inquiry desk unattended.  
Also by appointment by email or phone

You may of course ask any questions you wish by email at any time. You may, also call by phone during consultation hours and also at any time on urgent matters. You are also encouraged to seek help at a time that is convenient to you during regular consultation hours and of course an appointment may be made to discuss items outside of regular consultation hours. Queries on

Blackboard are encouraged – but, for your personal privacy reasons, you are strongly advised not to ask questions of a personal nature on Blackboard discussion forums.

In order to gain access to staff located at levels 1, 2 and 3 of building E4A during consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members are available next to the phones). Please use the above mobile number if internal phones do not create the expected entry opportunity.

Students experiencing significant difficulties with any topic in the unit are advised to seek assistance immediately.

## CLASSES

- There is one three hour class each week and with classes commencing at 6pm Monday and 12 noon Wednesday.
- To satisfy the requirements of the course, you are required to attend one three hour class per week.
- Please refer to the class diary at the end of this unit outline for detailed class content. A CME skills workshop focusing on exam techniques for the CPA exams will also be offered.
- The timetable showing the location of classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>
- You should attend only the class in which you are formally enrolled. You should move between classes only in the case of illness and will not be permitted to submit any assessments at any time other than during your enrolled class

## REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

### Required Texts/Materials

- *CPA Program: CPA 118 Ethics and Governance*, CPA Australia and Deakin University, Geelong, January 2011 Edition 11A. Sent to you on enrolment with CPA Australia
- *CPA Australia Members Handbook*, available online at <http://www.cpaaustralia.com.au>

### Reference Texts/Materials

- Australian Corporations and Securities Legislation – *Corporations Act, 2001 (Cth); and Regulations and Other Legislation* (current editions)
- *APES 110 Compiled Code of Professional Ethics for Professional Accountants*, available online at <http://www.apesb.org.au>

It is not compulsory to purchase the Corporations Act, as some useful sections are printed in the CPA Segment materials. Where further access to legislation is required, this is available at <http://www.scaleplus.law.gov.au> or [www.austlii.edu.au](http://www.austlii.edu.au).

The CPA 118 segment material provides a comprehensive reference list at the end of each module containing all references cited by the authors. These are provided as a guide, should you choose to pursue an interest in a particular issue or they may be useful to refer to for an assignment on a particular topic.

## TECHNOLOGY USED AND REQUIRED

- The principal technology used in this unit comprises web based access to resource materials (see above) and Blackboard.

## UNIT WEB PAGE

- Course information is available on the learning management system (BlackBoard).
- Blackboard access is at <http://www.learn.mq.edu.au>
- Advice for Blackboard including login advice and relevant support is all available at the Blackboard site.
- The student web page for this unit is located on Blackboard. This includes course material, announcements and results. \
- Each week you will find on Blackboard Lecture Guidance Notes and In-Class Discussion Questions. You will also find relevant reference materials on Blackboard.

## LEARNING OUTCOMES

This unit provides a formal structured program of instruction, group interaction and learning activities designed to provide a thorough introduction to the concepts of business ethics and corporate governance within the professional accounting environment. The unit emphasises the application of professional judgment especially where ethical and governance requirements present real decision challenges. This unit also extends the generic skills program in the Postgraduate Diploma segment of the MAcc, by further developing practical problem solving skills, communication skills, and working in a group setting. These skills are essential for a success in business.

The specific objectives of this unit are that each successful student should be able to:

1. Demonstrate professional understanding, application and communication of complex concepts involving ethics, governance and judgment which are relevant to accountants in a global context;
2. Explain the nature of the accounting profession and the roles of professional accountants;
3. Apply the key professional responsibilities of an accountant from the perspective of a member of CPA Australia;
4. Delineate the governance and regulatory frameworks, global perspectives and roles of various stakeholders;
5. Explain the expectations placed on various internal and external stakeholders arising from organisational governance responsibilities;
6. Identify the strategic, leadership and global issues impacting accountants and the accounting profession; and
7. Describe the nature, role and importance of corporate social responsibility, including some arguments relating to climate change theories and sustainable development.

## GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world.

This unit contributes to this by developing the following graduate capabilities:

1. Discipline Specific Knowledge and Skills including high level professional communication skills relevant to professional accountants.
2. Critical, Analytical and Integrative Thinking
3. Problem Solving and Research Capability
4. Creativity and Innovation capabilities
5. Effective Communication
6. Engaged and Ethical Local and Global citizens
7. Socially and Environmentally Active and Responsible
8. Capable of Professional and Personal Judgement and Initiative
9. Commitment to Continuous Learning

## TEACHING AND LEARNING STRATEGY

Each 3 hour class will consist of a combination of activities including seminar presentations by the lecturer and student expositions which will review key concepts. You are encouraged to engage in class discussion relating to questions posed, case studies, 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. All students will be required to complete a group presentation to be held at a time designed to create best learning outcomes.

The material to be covered each week is contained in the attached 'ACCG 913 Unit Diary'.

### Preparation for classes

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, preparing the homework questions – read on...

Each week you will be provided with a number of homework questions with answers to be prepared before class. During the class you will be arranged into small groups and each group will be allocated one of the pre-prepared questions to discuss and prepare a short presentation for the whole class. Over the semester, each person should ensure that they have had the opportunity to be the speaker for their group.

**You may download all relevant class materials homework questions for each week from Blackboard at <http://learn.mq.edu.au>.** All class materials and homework questions will be placed on Blackboard prior to class time. It is your responsibility to ensure that you access and have copies of this material before class.

## RESEARCH AND PRACTICE

- This unit uses research from external sources – multiple references are provided in CPA materials
- This unit gives you opportunities to conduct your own research – references are given to legal sources above in the texts and materials section. Additional reference sources will be provided on Blackboard. In the context of developing 'lifelong learning' skills it is crucial that you develop the ability to identify research locations and find appropriate learning and experiential materials.

## RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Assessment in this unit is rigorous and if you are to succeed you **MUST** work consistently through the entire semester. Your Macquarie University assessment is at the highest postgraduate standard and your work must reflect these standards in order to succeed.

Detailed assessment criteria table is shown at next page:

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4	Assessment Task 5
Title/Name	In class case study written response	In Class Minor Presentation	Mid Semester Examination	Group Presentation	Final Examination
Description	Early stage assessment – case study requiring short answer written responses	Development and presentation of a multiple choice question	80 minutes plus 10 minutes reading time	A 24 to 30 minute presentation by Groups of 4 or 5 students working together.	3 hours plus 15 minutes reading time – under CPA Australia rules
Due date	In class week 4 – 25 minutes total time. 7 and 9 March	Between class 3 and class 10 as allocated by your lecturer	Saturday 16 April location and time to be advised	In classes of 16 and 18 May and 23 and 25 May	5 May 2011 <b>Each student must check all details with CPA Australia</b>
% Weighting	10%	10%	30%	20%	30%
Grading method	Zero for non-completion.  Mark out of 10 based on responses to questions in relation to case study facts.  This assessment task tests understanding of basic concepts. Students who perform poorly in this assessment will be encouraged to review Modules 1 & 2 and to seek assistance where necessary.	Zero for non-completion at designated class.  Mark out of 10 based on marking criteria Feedback sheet provided as the final page of this Unit Outline	Assessed and graded on lecture topics 1-5. Exam comprises multiple choice questions and also short answer questions that require written response in relation to issues arising from short case studies to be provided in the exam.	Mark out of 20 based on marking criteria sheet available on Blackboard.  10 marks will be allocated to the technical content of the presentation 6 marks will be allocated to the presentation skill demonstrated and 4 marks to the extent that group integration of concepts, ideas and explanation is demonstrated.	Assessed by CPA Australia in accordance with rigorous CPA Australia international examination procedures.
Submission method	Written script submitted in class at completion of assessment.	Presentation in allocated class	Hand in exam script.	Presentation in allocated class. All students in group must present.  Each student to submit an individual contribution sheet for peer review.	In accordance with CPA Australia examination procedures as advised to enrolled CPA candidates by CPA Australia
Feedback	Marked papers will be shown to students in the second class after the assessment. Marking and feedback will be discussed in class.	Feedback sheet with comments and mark out of 10 to be handed to all students 2 classes following each presentation.	Return papers and questions for review and discussion in class. Feedback on common mistakes improved approaches during Unit Revision class.	Feedback sheet with comments and mark out of 20 to be given to students at end of presentation class.	In accordance with CPA Australia examination procedures as advised to enrolled CPA candidates by CPA Australia
Estimated student workload (hours)*	30 minutes plus student study time – 12 hours.	12 hours	Cumulative over prior weeks in semester plus own revision time	30 hours for group	Cumulative over prior weeks in semester plus own revision time Estimate 200 hours
Learning outcomes assessed	1, 2, 3, 5, 6, 8	Dependent on topic chosen	1 to 7	Dependent on topic chosen	1 to 8
Graduate capabilities assessed	1	1,2,3,4,5 & 8	1,2,3,4 & 5	1,2,3,4,5 & 8	N/A

\* Estimated student workload hours will vary from student to student.

## Further Assessment Information

<b>Class attendance is compulsory</b>	<b>0%</b>
1 In class test – written case study response	10%
2 Minor presentation by each student	10%
3 Mid Term Exam	30%
4 Group Presentation	20%
5 CPA Examination 5 May 2011	30%
<b>TOTAL</b>	<b>100%</b>

To be eligible to pass the unit, it is necessary to:

- Attend a satisfactory number of classes and satisfactorily attempt ALL assessment components
- Obtain at least a PASS assessment in the CPA external examination
- Obtain a at least half marks for the 70% Macquarie University assessment

Assessment Task 3 (mid-semester exam) and Assessment Task 5 (CPA Australia) final examination which are included as assessment tasks for this unit will provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at:

<http://www.mq.edu.au/policy/docs/examination/policy.htm>

Note that CPA Australia exams are conducted under the rules of CPA Australia.

### **Task 1: In class case study – short answer response test (10%)**

All students are required to complete this short answer test. You will have 25 minutes to read a short case study and then to write relevant short answer response. This will be held in class during Week 4. It is designed to be a low risk early diagnostic feedback assessment item relating to the first three weeks of the unit. It will cover materials covered in classes up to and including 28 February/2 March

The short answer questions will cover the course material of CPA 118 Ethics and Governance Modules 1 and 2 and give you exposure and experience in answering short answer case study based questions relevant to these topics.

Students who miss this assessment due to ill health or other serious documented circumstances and who provide a relevant medical certificate (or similar evidence) will be permitted to take an alternative assessment activity – any other failure to attend will be awarded nil marks.

### **Task 2: In Class Minor Presentation (10%)**

This comprises a single newly developed (by you) multiple choice question that you write and present. The total duration of the presentation and explanation **MUST NOT EXCEED 7 minutes**. There is no word limit but obviously total words will reflect the time limit in a realistic way. You should 'hand in' all presentation materials and additional explanation materials at the start of your presentation. This must be attached to the Feedback cover sheet – which must be **STAPLED** as the front page of your 'handed in' materials. You will receive feedback within 2 weeks.

When creating your question and explanation you are required to use class content, the CPA118 materials and any further relevant research. You need to write a **UNIQUE** and **NEWLY DEVELOPED** multiple choice question. You must also write a clear explanation clearly identifying which answers are wrong and why and which answers are correct and why. This Minor

Presentation may require you to undertake additional research, reading and thought, and you will be marked on the quality of the work that was undertaken. Detailed marking criteria are on the Feedback Sheet which comprises the final page of this unit outline. This will be discussed in class before presentations commence.

You will be marked according to your level of research and preparation, your understanding, accuracy, comprehensiveness and ability to explain the key issues to your fellow students, and your use of presentation aids. A schedule of presentation times will be set for every student. A hard copy of your question and presentation materials must be handed to your lecturer before delivering your presentation.

You are expected to display your knowledge and the communication skills at a standard expected of a postgraduate student. All students must present before Week 8 – all feedback to students will be finalised at or before the classes of Week 11.

### **Task 3: Mid-Term Examination, time & venue to be advised – Sat 16 April 2011 (30%)**

The 80 minute (plus 10 mins reading time) exam will consist of multiple choice and short answer style questions based on previously unseen case study material. The examination will cover Modules 1 to 5 inclusively. The exam will be fully open book exam, conducted under the same conditions as the CPA final exam. All questions will be of equal value. Due to the nature of this exam attendance is compulsory and no other times for sitting will be available. There will be no supplementary exam. Absence from the mid-semester examination will, upon receipt of adequate documentation, increase the weighting on the final CPA exam to 60%. You must lodge an Advice of Absence together with documentary evidence to support your absence with the Master of Accounting office on Level 2 of E4A within 5 working days of the examination.

You will receive full feedback about this exam in the Class 11 'revision classes. You will receive your own marked exam script (this will be re-collected at the end of the class) for review and discussion. Additionally, there will be a full exploration of all multiple choice questions and answers that were in the exam.

### **Task 4: Group Presentation Classes of 16 & 18 May and 23 & 25 May 2011 (20%)**

You are required to prepare and present a single **Group Presentation** as a MEMBER of a GROUP of 4 or 5 students. Topics will be distributed in Week 8. Presentation materials and supporting research and a peer review assessment sheet must be submitted at the time of the presentation. You will be assessed on the technical aspects of the presentation as well as the presentation and teamwork skills demonstrated. Detailed assessment criteria will be distributed at the same time that the topics are provided on Blackboard.

### **Task 5: CPA Exam 5 May 2011 (checking details is YOUR responsibility) (30%)**

Note that exam details including content, location, date and time are all set by CPA Australia. As a student enrolled in the CPA Program **YOU are responsible for ensuring that you are in possession of the latest CPA Australia information.** As at the time of writing CPA Australia has advised as follows in the CPA 118 Study Materials:

- The CPA Examination is a three hour (plus reading time – understood to be 15 minutes) open book exam containing two sections:
- Section A – 60 multiple choice questions (approximate 70% weighting).
- Section B – Short answer, written response questions based on two unseen case studies with 4 to 6 associated questions (approximate 30% weighting).

### **CPA EXAMINATION RESULTS NOTIFICATION – YOUR RESPONSIBILITY**



As a student enrolled in the CPA component of the Master of Accounting (CPA Extension) program **YOU** are **required to submit your CPA Examination results at the end of each semester to the Master of Accounting office**. You will be notified by email from the MACC office on how to supply their CPA examination results to the university and deadlines for submission. This information is also available on the Accounting website at <http://www.accq.mq.edu.au/postgraduate/quicklinks>

If you DO NOT submit your CPA examination results by the deadline for submission you may receive a Fail grade.

You will be notified by email through your official Macquarie University student email account.

## 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](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 and/or viewing your final exam script 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.businessandeconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/admin\\_central/grade\\_appeals](http://www.businessandeconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals).

## SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/procedure.html](http://www.mq.edu.au/policy/docs/special_consideration/procedure.html)

## **STUDENT SUPPORT SERVICES**

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

## **IT CONDITIONS OF USE**

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

**CLASS DIARY**  
**ACCG 913 Ethics and Governance – Semester 1 2011**

<b>Week</b>	<b>Class/Date</b>	<b>Topic</b>	<b>Module</b>	<b>Other information</b>
1	<b>Class 1</b> 14 & 16 Feb	Introduction CME approaches to exams Introduction to Ethics	Module 1	Module references are to CPA118 Ethics and Governance study materials
2	<b>Class 2</b> 21 & 23 Feb	Introduction to Ethics and Governance - Accounting and Society	Module 1	Minor presentations organised
2	<b>Class 3</b> <b>Sat 26 Feb</b>	Professional Ethics	Module 2 Part A	<b>Saturday classes</b> – times and locations to be advised
3	<b>Class 4</b> 28 Feb 2 Mar	A Conceptual Framework for Ethical Behaviour	Module 2 Part B	Minor presentations -10%
4	<b>Class 5</b> 7 & 9 Mar	Short answer test - in class case study Governance	Module 3	<b>In class 'case study test' – 10%</b>
5	<b>Class 6</b> 14 & 16 Mar	Governance	Module 3	Minor presentations -10%
6	<b>Class 7</b> 21 & 23 Mar	Corporations and their Stakeholders	Module 4	Minor presentations – 10%
6	<b>Class 8</b> <b>Sat 26 Mar</b>	Corporations and their Stakeholders	Module 4	<b>Saturday classes</b> – times and locations to be advised Minor presentations – 10%
7	<b>Class 9</b> 28 & 30 Mar	Corporate Social Responsibility	Module 5	Minor presentations – 10%
8	<b>Class 10</b> 4 & 6 Apr	Corporate Social Responsibility	Module 5	Minor presentations – 10% Group Presentation topics and marking criteria to be distributed
9	<b>No Class</b> 11 & 13 Apr	Study Week		
9	<b>Exam</b> <b>Sat 16 Apr</b>	<b>Mid Trimester Exam</b>		<b>Mid Trimester Exam</b> <b>30% of total marks</b> <b>Saturday exam</b> - see MACC website for timetable and seating
10	<b>No Class</b> 18 & 20 Apr	Study Week		
11	<b>Class 11</b> <b>Wed27 April</b> <b>(or Fri 29</b> <b>April)</b>	Mid-semester exam 'hand back' with full review Revision preceding CPA Exam <b>Class times to be confirmed</b>		You will of course receive your exam in your hand for discussion and full understanding and feedback/comment
12	<b>No Class</b> 2 & 4 May	<b>CPA Exams</b> <b>5 May commence</b>		<b>CPA Australia Exam 5 May – 30%</b> <b>of total marks</b> You must personally check ALL details with CPA Australia
13	<b>No Class</b> 9 & 11 May	CPA Exams continue		
14	<b>Class 12</b> 16 & 18 May	Major Assignment – Group Presentations		<b>Major Assignment – 30% of total</b> <b>marks</b> Group presentation – ensure you read and follow ALL preparation and submission requirements
15	<b>Class 13</b> 23 & 25 May	Major Assignment – Group Presentations		<b>Major Assignment – 30% of total</b> <b>marks</b> Group presentation – ensure you read and follow ALL preparation and submission requirements

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## Minor Presentation Feedback and Indicative Marks

This sheet will be used to give you your feedback for your minor presentations. You must **STAPLE** this page to the front of your minor presentation and your explanation materials.

Family Name \_\_\_\_\_ First Name \_\_\_\_\_ Student Number \_\_\_\_\_

Presentation Date \_\_\_\_\_ Name used in class \_\_\_\_\_

Please read this assessment sheet in conjunction with Task 2 as outlined in this Unit Outline. Note that your indicative mark will be subject to adjustment (upwards or downwards) as all students' marks are to be standardised, within Macquarie University assessment policies.

You will receive this sheet soon after all in-class presentations have been completed. Your lecturer may also keep a copy – but you should keep the original safe.

**THE STANDARD AT WHICH YOU PERFORMED** (half marks may be awarded)

	Scale	Awarded
<b>Comply with time limit for presentation (6 mins max)</b> yes=1 no=0	1 0	
<b>Presentation Materials – as presented AND handed in</b> <ul style="list-style-type: none"> <li>• Clear and easy to read with clear precise explanation</li> <li>• Some errors in presentation materials/difficult to read</li> <li>• Poor quality materials/hard copy materials not submitted at time of presentation</li> </ul>	2 1 0	
<b>Communication with audience</b> <ul style="list-style-type: none"> <li>• Clear, engaged with audience at an appropriate level</li> <li>• Some engagement with audience, communication fair</li> <li>• Read entire presentation, little engagement with audience</li> </ul>	2 1 0	
<b>Depth of materials explored, displayed level of understanding of concepts, ability to explain issues and ability to answer related questions from class audience</b> <ul style="list-style-type: none"> <li>• Excellent understanding displayed including by creating issues not necessarily drawn only from CPA study guide</li> <li>• Superior understanding displayed by development of quality issues with good explanations</li> <li>• Good understanding with issues based on issues drawn from CPA study materials</li> <li>• Fair understanding displayed in relation to materials demonstrating simple concepts</li> <li>• Poor understanding, explanations not clear or unable to answer questions satisfactorily</li> <li>• No real attempt to address any relevant matters</li> </ul>	5 4 3 2 1 0	
<b>Total</b>	<b>10</b>	

Other comments by the assessor: