ACCG 913
Ethics & Governance
Semester 2  2011
Unit Guide

Department of Accounting & Corporate Governance
MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT GUIDE

Unit: ACCG 913 Ethics and Governance
Year and Semester: 2011 Semester 2
Unit convener: Patrick Gallagher
Prerequisites: See below
Credit points: 4

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
  mobile phone 0408 990 842

CONSULTATION TIMES

- Monday 5pm to 6pm (teaching weeks) East wing Level 2 Building E4A
  Please email or call first to make an appointment
  On arrival for your appointment call 0404 990 842 for entry if Level 2 inquiry desk unattended.
  Also consultation can be by appointment at other times – please email or phone first.

You may 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 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 or any aspect of their studies or student life are advised to seek appropriate assistance immediately.

**CLASSES**

- There is one three hour class each week and with classes Monday 6pm to 9pm in room E7B200 and Thursday midday to 3pm in room C5A301.
- 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 guide 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/](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, July 2011 Edition 11b. Sent to you on enrolment with CPA Australia


**Reference Texts/Materials**


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](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, contributing to in-class discussions and overall ‘group learning’.

You may download all relevant class materials required each week from Blackboard at [http://learn.mq.edu.au](http://learn.mq.edu.au). All class materials will be placed on Blackboard 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.

**Research and Practice**

- This unit uses research from external sources – multiple references are provided in CPA materials.
- Additional materials, including materials expanding on CPA references, will be placed on Blackboard and these will be referred to in classes.
- 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:
<table>
<thead>
<tr>
<th>Title/Name</th>
<th>Assessment Task 1</th>
<th>Assessment Task 2</th>
<th>Assessment Task 3</th>
<th>Assessment Task 4</th>
<th>Assessment Task 5</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description</strong></td>
<td>Early stage assessment – case study requiring short answer written responses</td>
<td>Development and presentation of a multiple choice question</td>
<td>80 minutes plus 10 minutes reading time</td>
<td>A 24 to 30 minute presentation by Groups of 4 or 5 students working together. All students in each group must contribute equally.</td>
<td>3 hours plus 15 minutes reading time – under CPA Australia rules</td>
</tr>
<tr>
<td><strong>Due date</strong></td>
<td>In class week 4 – 25 minutes total time. 22 and 25 August.</td>
<td>Between class 3 and class 10 as allocated by your lecturer</td>
<td>Week commencing 10 October, date, location and time to be advised</td>
<td>In classes of Oct 31 and 3 and 7 and 10 November</td>
<td>25 October 2011 Each student must check all details with CPA Australia</td>
</tr>
<tr>
<td><strong>% Weighting</strong></td>
<td>10%</td>
<td>10%</td>
<td>30%</td>
<td>20%</td>
<td>30%</td>
</tr>
<tr>
<td><strong>Grading method</strong></td>
<td>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 &amp; 2 and to seek assistance where necessary.</td>
<td>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 Guide</td>
<td>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.</td>
<td>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.</td>
<td>Assessed by CPA Australia in accordance with rigorous CPA Australia international examination procedures.</td>
</tr>
<tr>
<td><strong>Submission method</strong></td>
<td>Written script submitted in class at completion of assessment.</td>
<td>Presentation in allocated class</td>
<td>Hand in exam script</td>
<td>Presentation in allocated class. All students in group must present. Each student to submit an individual contribution sheet for peer review.</td>
<td>In accordance with CPA Australia examination procedures as advised to enrolled CPA candidates by CPA Australia</td>
</tr>
<tr>
<td><strong>Feedback</strong></td>
<td>Marked papers will be shown to students in the second class after the assessment. Marking and feedback will be discussed in class.</td>
<td>Feedback sheet with comments and mark out of 10 to be handed to all students 2 classes following each presentation.</td>
<td>Return papers and questions for review and discussion in class. Feedback on common mistakes improved approaches during Unit Revision class.</td>
<td>Feedback sheet with comments and mark out of 20 to be given to students at end of presentation class.</td>
<td>In accordance with CPA Australia examination procedures as advised to enrolled CPA candidates by CPA Australia</td>
</tr>
<tr>
<td><strong>Estimated student workload (hours)</strong>*</td>
<td>30 minutes plus student study time – 12 hours.</td>
<td>12 hours</td>
<td>Cumulative over prior weeks in semester plus own revision time</td>
<td>30 hours for group</td>
<td>Cumulative over prior weeks in semester plus own revision time Estimate 200 hours</td>
</tr>
<tr>
<td><strong>Learning outcomes assessed</strong></td>
<td>1, 2, 3, 5, 6, 8</td>
<td>Dependent on topic chosen</td>
<td>1 to 7</td>
<td>Dependent on topic chosen</td>
<td>1 to 8</td>
</tr>
<tr>
<td><strong>Graduate capabilities assessed</strong></td>
<td>1</td>
<td>1,2,3,4,5 &amp; 8</td>
<td>1,2,3,4 &amp; 5</td>
<td>1,2,3,4,5 &amp; 8</td>
<td>N/A</td>
</tr>
</tbody>
</table>
* Estimated student workload hours will vary from student to student.

**Further Assessment Information**

<table>
<thead>
<tr>
<th>Assessment Item</th>
<th>Weightage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class attendance is compulsory</td>
<td>0%</td>
</tr>
<tr>
<td>1 In class test – written case study response</td>
<td>10%</td>
</tr>
<tr>
<td>2 Minor presentation by each student</td>
<td>10%</td>
</tr>
<tr>
<td>3 Semester Exam</td>
<td>30%</td>
</tr>
<tr>
<td>4 Group Presentation</td>
<td>20%</td>
</tr>
<tr>
<td>5 Final Examination CPA Australia 25 October 2011</td>
<td>30%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
</tr>
</tbody>
</table>

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 at least half marks for the 70% Macquarie University assessment

Assessment Task 3 (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](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 23/25 August.

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 must 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 guide. 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. In smaller classes you will prepare and present alone, due to time constraints where class size exceeds 30 students then preparation and presentations will be undertaken in groups of 2.

**Task 3: Semester Examination – week commencing 10 October time and venue to be advised (30%)**

The 90 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 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 your Class 11 ‘revision class’. 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 multiple choice questions and answers contained in the exam.

**Task 4: Group Presentation Classes of 31 Oct & 3 Nov and 7 & 10 November 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: Final Exam – CPA Australia Exam indicated as 25 October 2011 (checking ALL 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.accg.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

**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
All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

**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.


**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

**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 2 2011

<table>
<thead>
<tr>
<th>Week</th>
<th>Class/Date</th>
<th>Topic</th>
<th>Module</th>
<th>Other information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>Class 1</strong>&lt;br&gt;8 &amp; 11 Aug</td>
<td>Accounting &amp; Society Introduction to Ethics and Governance</td>
<td>Module 1</td>
<td>Module references are to CPA118 Ethics and Governance</td>
</tr>
<tr>
<td>2</td>
<td><strong>Class 2</strong>&lt;br&gt;15 &amp; 18 Aug</td>
<td>Accounting and Society</td>
<td>Module 1</td>
<td>Minor presentations organised</td>
</tr>
<tr>
<td>2</td>
<td><strong>Class 3</strong>&lt;br&gt;Sat 20 Aug</td>
<td>Ethics – Professional Ethics</td>
<td>Module 2 Part A</td>
<td><strong>Saturday classes</strong> – times and locations to be advised</td>
</tr>
<tr>
<td>3</td>
<td><strong>Class 4</strong>&lt;br&gt;22 &amp; 25 Aug</td>
<td>Ethics – A Conceptual Framework for Ethical Behaviour</td>
<td>Module 2 Part B</td>
<td>Minor presentations -10%</td>
</tr>
<tr>
<td>4</td>
<td><strong>Class 5</strong>&lt;br&gt;29 Aug &amp; 1 Sep</td>
<td>Governance concepts – Part A Overview of Corporate Governance</td>
<td>Module 3</td>
<td>In class ‘case study test’ – 10%</td>
</tr>
<tr>
<td>5</td>
<td><strong>Class 6</strong>&lt;br&gt;5 &amp; 8 Sep</td>
<td>Governance concepts – Part B Codes &amp; Guidance and Parts C and D</td>
<td>Module 3</td>
<td>Minor presentations -10%</td>
</tr>
<tr>
<td>5</td>
<td><strong>Class 7</strong>&lt;br&gt;Sat 10 Sep</td>
<td>Corporations and their Stakeholders – up to page 38</td>
<td>Module 4</td>
<td><strong>Saturday classes</strong> – times and locations to be advised&lt;br&gt;Minor presentations – 10%</td>
</tr>
<tr>
<td>6</td>
<td>No Class&lt;br&gt;12 &amp; 15 Sep</td>
<td>Study Week</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td><strong>Class 8</strong>&lt;br&gt;19 &amp; 22 Sep</td>
<td>Corporations and their Stakeholders – from page 38 to end</td>
<td>Module 4</td>
<td>Minor presentations – 10%</td>
</tr>
<tr>
<td>7</td>
<td><strong>Class 9</strong>&lt;br&gt;Sat 24 Sep</td>
<td>Corporate Social Responsibility – up to page 40</td>
<td>Module 5</td>
<td><strong>Saturday classes</strong> – times and locations to be advised&lt;br&gt;Minor presentations – 10%</td>
</tr>
<tr>
<td>8</td>
<td><strong>Class 10</strong>&lt;br&gt;26 &amp; 29 Sep</td>
<td>Corporate Social Responsibility – from page 40 to end</td>
<td>Module 5</td>
<td>Group Presentation topics and marking criteria to be distributed&lt;br&gt;Minor presentations – 10%</td>
</tr>
<tr>
<td>9</td>
<td>No Class&lt;br&gt;3 &amp; 6 Oct</td>
<td>Study Week</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td><strong>Exam Week</strong>&lt;br&gt;commencing 10 October</td>
<td><strong>Semester Exam’</strong>&lt;br&gt;Semester Exam 30% of total marks&lt;br&gt;see MACC website for timetable and seating</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td><strong>Class 11</strong>&lt;br&gt;17 &amp; 20 Oct</td>
<td>Semester exam ‘hand back’ with full review Revision preceding CPA Exam</td>
<td></td>
<td>You will receive your exam in your hand for discussion and full understanding and feedback and comments.</td>
</tr>
<tr>
<td>12</td>
<td>No Class&lt;br&gt;24 &amp; 27 Oct</td>
<td>Final Exam – CPA Exams 25 October commence</td>
<td>CPA Australia Exam 25 October – 30% of total marks&lt;br&gt;You must personally check ALL details with CPA Australia</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td><strong>Class 12</strong>&lt;br&gt;31 Oct &amp; 3 Nov</td>
<td>Major Assignment – Group Presentations</td>
<td><strong>Major Assignment</strong> – 30% of total marks&lt;br&gt;Group presentation – ensure you read and follow ALL preparation and submission requirements</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td><strong>Class 13</strong>&lt;br&gt;7 &amp; 10 Nov</td>
<td>Major Assignment – Group Presentations</td>
<td><strong>Major Assignment</strong> – 30% of total marks&lt;br&gt;Group presentation – ensure you read and follow ALL preparation and submission requirements</td>
<td></td>
</tr>
</tbody>
</table>
ACCG913   Ethics and Governance S2 2011
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.

Presentation Date _________________________

Family Name ___________________ First Name _____________ Student Number ________________

Name used in class ________________________

Family Name ___________________ First Name _____________ Student Number ________________

Name used in class ________________________

Please read this assessment sheet in conjunction with Task 2 as outlined in this Unit Guide. 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)

<table>
<thead>
<tr>
<th>Scale</th>
<th>Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Comply with time limit for presentation (6 mins max)</th>
<th>Scale</th>
<th>Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>yes=1 no=0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Presentation Materials – as presented AND handed in</th>
<th>Scale</th>
<th>Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clear and easy to read with clear precise explanation</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Some errors in presentation materials/difficult to read</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Poor quality materials/hard copy materials not submitted at time of presentation</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Communication with audience</th>
<th>Scale</th>
<th>Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clear, engaged with audience at an appropriate level</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Some engagement with audience, communication fair</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Read entire presentation, little engagement with audience</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Depth of materials explored, displayed level of understanding of concepts, ability to explain issues and ability to answer related questions from class audience</th>
<th>Scale</th>
<th>Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excellent understanding displayed including by creating issues not necessarily drawn only from CPA study guide</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Superior understanding displayed by development of quality issues with good explanations</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Good understanding with issues based on issues drawn from CPA study materials</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Fair understanding displayed in relation to materials demonstrating simple concepts</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Poor understanding, explanations not clear or unable to answer questions satisfactorily</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>No real attempt to address any relevant matters</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>Scale</th>
<th>Awarded</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

Other comments by the assessor: