Bachelor of Business (Accountancy) (BS05)

Year offered: 2013
Admissions: Yes
CRICOS code: 003491G
Course duration (full-time): 3 years
Course duration (part-time): 6 years
Domestic Fees (indicative): 2013: CSP $4,900 (indicative) per 48 credit points
Student Services and Amenities Fee
You’ll need to pay the Student Services and Amenities Fee (SSAF) as part of your course costs. More information on the SSAF - http://www.student.qut.edu.au/fees-and-finances/study-costs/fee-schedule/table-1-student-services-and-amenities-fee

Start month: February, July
Commencement notes: The Accountancy major at Caboolture has a February intake only
QTAC code: 413021 Gardens Point; 463021 Caboolture
Past rank cut-off: Gardens Point: 82, : 68
Past OP cut-off: Gardens Point: 9, : 15
OP Guarantee: Yes
Deferment allowed: Yes
Total credit points: 288
Standard credit points per full-time semester: 48
Standard credit points per part-time semester: 24
Course coordinator: Director of Undergraduate Studies, QUT Business School; email: bus@qut.edu.au
Discipline coordinator: Dr Sherrena Buckby
Campus: Gardens Point and Caboolture
Attendance: Part-time, Full-time

Assumed knowledge: English
Assumed knowledge notes: We assume that you have knowledge equivalent to four semesters at high school level (Years 11 and 12) with sound achievement (4, SA). The Accountancy major assumes 4 SA in Maths A, B or C. For information on acquiring assumed knowledge visit http://www.qut.edu.au/assumed-knowledge

Course highlights

- Graduates who complete the accountancy major and the professional accounting extension* meet the academic component of requirements for membership of CPA Australia and the Institute of Chartered Accountants in Australia, and enrolment in their respective professional programs.

- Students who complete specified units under the Regulation and Tax Extension* will meet the academic entry requirements for registration as a Tax Agent with the Tax Practitioners Board.

- In addition we have also been accredited with RG146. Therefore students who complete the Superannuation and Wealth Management minor* in conjunction with an Accountancy major will meet the Australian Securities and Investments Commission (ASIC) RG146 agreed competency and skill requirements for Tier 1 financial advisers.

- Graduates who complete only the accountancy major will need to do additional units to meet these professional requirements.

- Build experience and first-hand knowledge through your final-year Capstone Project.

* available at Gardens Point campus only

Details:
Overview

If guiding financial activities in the world of business sounds like an interesting challenge, then accountancy is the right career for you.

In fact, an accounting qualification is the ideal platform for success in any business career. The Accountancy major together with the professional accounting extension* prepares students for professional accreditation in one of the most respected business professions.

Accounting is an interesting and in-demand profession. It is an ideal platform for any business career, and accredited accountants are highly employable and enjoy the benefits of an interesting profession recognised throughout the world.

Discipline units focus on financial and management accounting requirements, specialised applications in...
company accounting, audit and assurance, tax and company regulation. Key accounting concepts and knowledge, problem solving skills, and critical and analytical thinking are developed throughout the entire major as students learn about contemporary issues facing modern businesses.

The Capstone Accountancy unit simulates real-world situations faced by professional accountants, and you gain hands-on experience working in teams to research issues and develop practical solutions.

Course Combinations

Extend your Accountancy major with additional accounting units, or combine it with studies in professional accounting, regulation and tax, forensics, superannuation and wealth management, quantitative economics or finance.

Your other accounting option is to gain specialist knowledge by studying the regulation and tax extension* or superannuation and wealth management minor* - preparing you for a career in tax and financial planning for individuals.

Specialising with a forensics minor* enables you to work in various areas such as business valuations, insurance claims, corporate fraud investigation and prevention, commercial dispute resolution, cybercrime and litigation defence services. Forensics is an exciting profession and a new growth area in accounting with more firms providing these specialised services.

Career Outcomes

Knowledge in professional accounting (the accountancy major plus the professional accounting extension*) will set you up for a career in any accounting firm, large or small. Explore financial accounting options in a range of industries, work for national or international organisations, or launch your career in the growth area of superannuation in roles such as:

- Business Analyst
- Business Risk and Governance Consultant
- Certified Practising Accountant
- Chartered Accountant
- Chartered Tax Adviser
- Chief Financial Officer
- Financial Advisor/Analyst
- Financial Planner
- Financial Project Manager
- Forensic Accountant
- Investment Manager
- Stockbroker
- Wealth Management Consultant

Professional accountants are in increasing demand nationally and internationally by organisations throughout commercial, public and not-for-profit sectors. Accountants can work in commerce and industry, in public or chartered accounting firms, in government organisations or as individual practitioners.

Professional Recognition

Graduates who complete the accountancy major and the professional accounting extension* meet the academic component of requirements for membership of CPA Australia, the Institute of Chartered Accountants in Australia (ICAA), the Institute of Public Accountants (IPA), and enrolment in their respective professional programs. Graduates are also eligible for exemptions in the qualifying program for membership of the Association of Chartered Certified Accountants (ACCA) and the Chartered Institute of Management Accountants (CIMA).

Graduates who complete only the accountancy major will need to do additional units to meet these professional requirements.

Students who complete specified units under the Regulation and Tax Extension* will meet the academic entry requirements for registration as a Tax Agent with the Tax Practitioners Board.

In addition we have also been accredited with RG146. Therefore students who complete the Superannuation and Wealth Management minor* in conjunction with an Accountancy major will meet the Australian Securities and Investments Commission (ASIC) RG146 competency and skill requirements for Tier 1 financial advisers.

* available at Gardens Point Campus only

Structures and Units

Your degree at a glance

Year 1

Academically, you will build a base of broad business knowledge through the core units, covering all areas of business from finance and economics through to marketing and electronic business. Generic skills in all areas will
enhance your understanding of how businesses operate within the commercial and legal environment. Start your accountancy major in second semester with a focus on financial reporting and disclosure.

Year 2
You will learn how to interpret financial information and reports and gain skills in using this information for business decision making. Practical experience in using software such as MYOB and Accounting Information Systems Cycles will complement your theoretical knowledge in corporate reporting and product costing. You can start to build your professional networks and find out more about the corporate world that awaits you at boardroom seminars. You’ll also start to shape your career with the selection of a second study area.

Year 3
You will draw on the knowledge gained through your major to solve real-world accounting problems such as preparing a tax return or analysing the financial statements of a client business. You’ll also investigate how auditors report on the financial statements of companies, individuals and trusts. For the best chance of a top job to launch your career, attend graduate recruitment events on campus or take a work placement with one of our industry partners.

Accountancy (Full-time Semester 1 Entry)

Year 1, Semester 1
BSB110 Accounting
BSB111 Business Law and Ethics
BSB123 Data Analysis
BSB124 Working in Business

Year 1, Semester 2
BSB113 Economics
BSB115 Management
AYB200 Financial Accounting
AYB225 Management Accounting

Year 2, Semester 1
AYB221 Computerised Accounting Systems
AYB219 Taxation Law

Year 2, Semester 2
AYB340 Company Accounting

Year 3, Semester 1
AYB311 Financial Accounting Issues
BSB119 Global Business

Year 3, Semester 2
AYB339 Accountancy Capstone
AYB301 Audit and Assurance
BSB126 Marketing

Important Information
Please note: List of Second Area of Study can be viewed under BS05 (Accountancy) Unit Sets. Check unit availability when selecting Second Area of Study units.

Accountancy (Full-time Semester 2 Entry)

Year 1, Semester 2
BSB110 Accounting
BSB111 Business Law and Ethics
BSB123 Data Analysis
BSB124 Working in Business

Year 2, Semester 1
BSB113 Economics
BSB115 Management
AYB200 Financial Accounting
AYB225 Management Accounting

Year 2, Semester 2
AYB221 Computerised Accounting Systems
AYB219 Taxation Law

Year 3, Semester 1
AYB340 Company Accounting
Second Area of Study OR Option (elective) unit

Year 3, Semester 2
AYB311  Financial Accounting Issues
BSB119  Global Business
Second Area of Study OR Option (elective) unit
Second Area of Study OR Option (elective) unit

Year 4, Semester 1
AYB339  Accountancy Capstone
AYB301  Audit and Assurance
Second Area of Study OR Option (elective) unit
BSB126  Marketing

Important Information
Please note: List of Second Area of Study can be viewed under BS05 (Accountancy) Unit Sets. Check unit availability when selecting Second Area of Study units.

Accountancy (Part-time Semester 1 Entry)

Year 1, Semester 1
BSB110  Accounting
BSB111  Business Law and Ethics

Year 1, Semester 2
BSB113  Economics
BSB124  Working in Business

Year 2, Semester 1
BSB123  Data Analysis
AYB200  Financial Accounting

Year 2, Semester 2
BSB115  Management
AYB225  Management Accounting

Year 3, Semester 1
AYB221  Computerised Accounting Systems
Second Area of Study OR Option (elective) unit

Year 3, Semester 2
AYB219  Taxation Law
Second Area of Study OR Option (elective) unit

Year 4, Semester 1
AYB340  Company Accounting
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<td>Taxation Law</td>
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<td>AYB341</td>
<td>Forensic and Business Intelligence</td>
<td>Please check unit availability when choosing an Extension, Minor or Option (elective) units. List of Minors can be viewed under BS05 (Accountancy) Unit Sets.</td>
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Important Information

Please note: List of Second Area of Study can be viewed under BS05 (Accountancy) Unit Sets. Check unit availability when selecting Second Area of Study units.

Accountancy with Professional Accountancy Extension (Full-time Semester 1 Entry)

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Professional Accounting Unit or 2nd Minor or Option (elective) unit

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Professional Accountancy Extension

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Accountancy with Professional Accountancy Extension (Full-time Semester 2 Entry)
BSB110  Accounting
BSB111  Business Law and Ethics
BSB123  Data Analysis
BSB124  Working in Business

Please check unit availability when choosing an Extension, Minor or Option (elective) units. List of Minors can be viewed under BS05 (Accountancy) Unit Sets.

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<td>BSB110  Accounting</td>
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<td>BSB111  Business Law and Ethics</td>
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<td>BSB124  Working in Business</td>
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<td>AYB200  Financial Accounting</td>
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<td>AYB221  Computerised Accounting Systems</td>
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<td>AYB219  Taxation Law</td>
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<td>EFB210  Finance 1</td>
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<td>AYB340  Company Accounting</td>
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<td>BSB119  Global Business</td>
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<td>AYB311</td>
<td>Financial Accounting Issues</td>
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<td>BSB126</td>
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<td>AYB339</td>
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<td>AYB321</td>
<td>Strategic Management Accounting</td>
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<td>2nd Minor or Option (elective) unit</td>
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<td>Professional Accounting Unit or 2nd Minor or Option (elective) unit</td>
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Professional Accountancy Extension
To complete the Professional Accounting extension student must select one of the following:

AYB227  | International Accounting |
AYB240  | Superannuation Regulation and Practice |
AYB250  | Personal Financial Planning |
AYB320  | Advanced Taxation Law |
AYB341  | Forensic and Business Intelligence |

Please check unit availability when choosing an Extension, Minor or Option (elective) units. List of Minors can be viewed under BS05 (Accountancy) Unit Sets.

Accountancy with Professional Accountancy Extension (Part-time Semester 2 Entry)

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<td>AYB311</td>
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<td>BSB124</td>
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<td>Data Analysis</td>
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<td>BSB115</td>
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<td>AYB301</td>
<td>Audit and Assurance</td>
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<td>AYB225</td>
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<td>2nd Minor or Option (elective) unit</td>
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<th>Year 3, Semester 2</th>
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<td>AYB221</td>
<td>Computerised Accounting Systems</td>
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<td>2nd Minor or Option (elective) unit</td>
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<th>Year 4, Semester 1</th>
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<th>Accountancy - 8 Unit Major</th>
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<td>EFB210</td>
<td>Finance 1</td>
<td>AYB200</td>
<td>Financial Accounting</td>
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<td>AYB225</td>
<td>Management Accounting</td>
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</table>
AYB221 Computerised Accounting Systems
AYB219 Taxation Law
AYB340 Company Accounting
AYB311 Financial Accounting Issues
AYB301 Audit and Assurance
AYB339 Accountancy Capstone

Second Area of Study

Accountancy - 6 Unit Major
AYB200 Financial Accounting
AYB225 Management Accounting
AYB219 Taxation Law
AYB221 Computerised Accounting Systems
AYB340 Company Accounting
AYB301 Audit and Assurance

Forensics - 6 Unit Major
AYB114 Business Technologies
AYB115 Governance Issues and Fraud
AYB341 Forensic and Business Intelligence
INB312 Enterprise Systems Applications
PLUS: select two (2) units from:
AYB221 Computerised Accounting Systems
INB220 Business Analysis
INB311 Enterprise Systems
INB341 Forensic and Business Intelligence
INB342 Enterprise Data Mining and Data Analysis
INB343 Data Warehousing and Mining
Please note: AYB221 is for Non-Accountancy Major Students

Business Regulations - 6 Unit Major (for non-Accounting students)
AYB219 Taxation Law
AYB320 Advanced Taxation Law
MGB201 Contemporary Employment Relations
MGB339 Performance and Reward
PLUS: select two (2) units from:
AYB115 Governance Issues and Fraud
AYB205 Law of Business Entities
AYB230 Corporations Law
AYB232 Financial Services Regulation and Law
AYB240 Superannuation Regulation and Practice
AYB250 Personal Financial Planning

Accountancy - Professional Accounting Extension (for professional recognition)
AYB230 Corporations Law
AYB321 Strategic Management Accounting
EFB210 Finance 1
PLUS: select one (1) unit from:
AYB227 International Accounting
AYB240 Superannuation Regulation and Practice
AYB250 Personal Financial Planning
AYB320 Advanced Taxation Law
AYB341 Forensic and Business Intelligence
Students who wish to complete the Forensics minor should not choose AYB341 as their optional unit in this extension. It is a core unit in the Forensics minor.

Accountancy - Regulation and Tax Extension
Select four (4) units from:
Important: Students wishing to meet the educational requirements for registration as a tax agent with the Tax Practitioners Board will be required to complete AYB205, AYB240 and AYB320.

AYB205 Law of Business Entities
AYB232 Financial Services Regulation and Law
AYB240 Superannuation Regulation and Practice
AYB250 Personal Financial Planning
AYB320 Advanced Taxation Law
AYB338 Accountancy Work Placement

Forensics Minor
AYB114 Business Technologies
AYB115 Governance Issues and Fraud
AYB341 Forensic and Business Intelligence
PLUS: select one (1) unit from:
AYB205 Law of Business Entities
AYB221 Computerised Accounting Systems
AYB338 Accountancy Work Placement
Please note: AYB221 is for Non-Accountancy Major Students

Superannuation and Wealth Management Minor
AYB240 Superannuation Regulation and Practice
AYB250 Personal Financial Planning
PLUS: select two (2) units from:
AYB205 Law of Business Entities
AYB219  Taxation Law
AYB320  Advanced Taxation Law
AYB338  Accountancy Work Placement

Please note: AYB219 is for Non-Accountancy Major Students

Business Regulation Minor (for non-Accounting students)
AYB219  Taxation Law
PLUS: select three (3) units from:
AYB115  Governance Issues and Fraud
AYB205  Law of Business Entities
AYB230  Corporations Law
AYB232  Financial Services Regulation and Law
AYB240  Superannuation Regulation and Practice
AYB250  Personal Financial Planning
AYB320  Advanced Taxation Law
MGB201  Contemporary Employment Relations
MGB339  Performance and Reward

Accountancy Minor (for non-Accountancy students)
Select four (4) units from:
AYB200  Financial Accounting
AYB219  Taxation Law
AYB221  Computerised Accounting Systems
AYB225  Management Accounting
AYB240  Superannuation Regulation and Practice
AYB250  Personal Financial Planning

Languages Unit Sets

Important Information:
Languages are delivered through an Australian-first alliance between QUT, the University of Queensland (UQ) and Griffith University (GU).

In addition to wide range of option (elective) choices, 6 unit second majors and 4 unit minors are available in the following Languages:
• French (UQ)
• German (UQ)
• Indonesian (UQ)
• Italian (GU)
• Japanese (UQ and GU)
• Korean (UQ)
• Mandarin (QUT)

• Russian (UQ)
• Spanish (UQ and GU)

If you wish to study a language other than Mandarin, you will be able to enrol as a cross institutional student at GU or UQ. You can access enrolment information and the cross institutional application at www.bus.qut.edu.au/courses/languages/

To satisfy requirements of a second major or minor, the same language must be studied and undertaken at the same university.

Students wishing to study a language as a 6 unit major, should enrol in the first language unit in their first semester.

For further information regarding languages, refer to http://www.bus.qut.edu.au/study/languages/

Accountancy Major with Marketing second major (Caboolture)

Year 1, Semester 1
BSB126  Marketing
BSB110  Accounting
BSB123  Data Analysis
BSB124  Working in Business

Year 1, Semester 2
BSB111  Business Law and Ethics
AMB201  Marketing and Audience Research
AYB200  Financial Accounting
AYB225  Management Accounting

Year 2, Semester 1
AYB221  Computerised Accounting Systems
AYB219  Taxation Law
AMB202  Integrated Marketing Communication
AMB200  Consumer Behaviour

Year 2, Semester 2
BSB119  Global Business
BSB113  Economics
AMB240  Marketing Planning and Management
AYB340  Company Accounting

Year 3, Semester 1
AMB340  Services Marketing
AYB311  Financial Accounting Issues
Plus two option (elective) units
Choose from the Caboolture elective option list

AND/OR
Choose from the following Business Options:
MGB200 Leading Organisations
MGB210 Managing Operations
MGB225 Intercultural Communication and Negotiation Skills

Year 3, Semester 2
BSB119 Global Business
AYB340 Company Accounting
MGB223 Entrepreneurship and Innovation
MGB309 Strategic Management

Year 3, Semester 1
MGB210 Managing Operations
AYB311 Financial Accounting Issues

Two option (elective) units
Choose from the Caboolture elective option list

AND/OR
Choose from the following Business Options:
AMB200 Consumer Behaviour
AMB202 Integrated Marketing Communication

Year 3, Semester 2
BSB113 Economics
MGB310 Sustainability in A Changing Environment
AYB301 Audit and Assurance
AYB339 Accountancy Capstone

Potential Careers:

UNIT SYNOPSES

AMB200 CONSUMER BEHAVIOUR
This unit provides students with the fundamental theories and models to develop a sound understanding of consumers, their needs, and behaviours. It provides a detailed examination of the consumer decision process and the internal and external influences on this core decision process. The unit also assists students in applying this knowledge to the development, implementation and evaluation of marketing activities within an organisation.
Prerequisites: BSB126 or CTB126 or BSB116 or BSB117
Antirequisites: MIB204 Equivalents: AMX200, CTB200
Credit points: 12 Contact hours: 3 per week
Campus: Gardens Point Teaching period: 2013 SEM-1, 2013 SEM-2 and 2013 SUM

AMB201 MARKETING AND AUDIENCE RESEARCH
This unit provides an introduction to the conduct and evaluation of marketing and audience research across the disciplines of advertising, marketing and public relations. Class members explore how field studies, survey and experimental research are employed to support advertising, marketing and public relations information needs. The unit provides an overview of research process, research design, methods of data collection and analysis, and the development of research proposals to support decision-making. Class members also explore issues related to...
AMB202 INTEGRATED MARKETING COMMUNICATION

In past decades many organisations separated the different forms of marketing communication that convey their corporate and marketing messages. They developed separate plans for their advertising, public relations, direct marketing, personal selling and sales promotion with separate goals, objectives, strategies and budgets. Today many companies recognise the concept of integrated marketing communication which integrates these different functions along with other aspects of the marketing mix that communicate with stakeholders and customers. Integrated marketing communication requires a 'total' approach to planning marketing communication programs and coordinating communication strategies in support of overall brand and product/service marketing objectives.

**Prerequisites:** BSB126 or CTB126 or BSB116 or BSB117

**Antirequisites:** COB207, MIB309 **Equivalents:** AMX202

**Credit points:** 12 **Contact hours:** 3 per week **Campus:** Gardens Point and Caboolture **Teaching period:** 2013 SEM-1 and 2013 SEM-2

AMB240 MARKETING PLANNING AND MANAGEMENT

This unit extends the student’s knowledge of the fundamental marketing concepts and theories introduced in the Faculty Core unit in Marketing, by adding further breadth and depth of knowledge of marketing and developing skills in the application of this knowledge to marketing planning and management within the business environment. Emphasis is on the role of the marketing manager at the product management level in undertaking analysis, planning, implementation and control of marketing activities.

**Prerequisites:** BSB126 or CTB126 **Equivalents:** AMX240, CTB240 **Credit points:** 12 **Contact hours:** 3 per week **Campus:** Gardens Point and Caboolture **Teaching period:** 2013 SEM-1 and 2013 SEM-2

AMB336 INTERNATIONAL MARKETING

The aim of this unit is to provide students with a thorough understanding of the multiplicity of issues that impact on the development of international marketing strategies and plans and their operational implementation. The unit is highly applied and provides students with the following opportunities: to analyse global international firms, their marketing strategies and various international marketing issues in a variety of geographic and industry contexts; to evaluate methodologies and new practices for handling problems and issues typical of global and international markets and competition; to develop an operationally sound international marketing plan.

**Prerequisites:** AMB240, CTB240, AMB201 or CTB201 **Equivalents:** AMX336, IBB213 **Credit points:** 12 **Campus:** Gardens Point and Caboolture **Teaching period:** 2013 SEM-1, 2013 SEM-2 and 2013 SUM

AMB340 SERVICES MARKETING

This unit explores the special characteristics of services that distinguish the marketing of services from goods. Topics include: the distinctive aspects of consumer decision-making relative to services and the implications for marketing strategy formation; the management of demand and supply; customer services and its influence on service satisfaction; service quality management and measurement; internationalisation of the service sector and distribution modes for services that reflect the significant impacts of new technologies on service delivery.

**Prerequisites:** AMB240 or CTB240, and AMB201 or CTB201 **Antirequisites:** MIB311 **Equivalents:** AMX340, CTB340 **Credit points:** 12 **Contact hours:** 3 per week **Campus:** Gardens Point and Caboolture **Teaching period:** 2013 SEM-1 and 2013SEM-2

AYB114 BUSINESS TECHNOLOGIES

This unit looks at the ways in which organisations adopt and use various electronic business applications in areas of e-commerce, business-to-consumer, business-to-business and intrabusiness relations. Business models and their impact in various industries are analysed, enabling students to assess the underlying business case, and determine the model's viability in a competitive environment. The issues associated with front-end and back-end e-business applications are considered.

**Antirequisites:** BSB212, CTB212 **Credit points:** 12 **Campus:** Gardens Point

AYB115 GOVERNANCE ISSUES AND FRAUD

Governance Issues and Fraud have an increasingly large impact on business. When implementing business strategies, professionals in all sectors of the economy are confronted by a wide range of governance issues because of the electronic and global nature of their business operations. Fraud is an ever present problem in a technology driven business environment and understanding how fraud occurs and can be prevented and detected is becoming a necessity for business operations. Business professionals need to have an understanding of the IT governance issues, be familiar with risk management, fraud detection and prevention, gathering evidence and have an understanding of legal issues that arise due to business use of technologies.

**Equivalents:** BSB213 **Credit points:** 12 **Campus:** Gardens Point
AYB200 FINANCIAL ACCOUNTING
Financial Accounting examines the accounting concepts and procedures for the preparation of external financial reports relevant to both partnership and corporate structures within the context of the Australian accounting profession's conceptual framework, the relevant accounting standards, and Corporations Law requirements. Topics include: the formation, operation, and financial reporting requirements for both partnerships and companies; accounting for leases; and the professional role of accountants.
Prerequisites: BSB110 or CTB110    Equivalents: AYX230    Credit points: 12

AYB205 LAW OF BUSINESS ENTITIES
This unit looks at the various types of business entities that exist in Australia today and laws applicable to these entities. The unit will also take into account consideration of a range of issues affecting these legal entities, such as capital raising and finance, taxation, accounting, audit and statutory requirements under the relevant Acts and legislation.
Prerequisites: BSB111 or CTB111    Antirequisites: AYB223    Equivalents: AYB305    Credit points: 12

AYB219 TAXATION LAW
This unit introduces students to the statutory framework of the Australian taxation system. Elements in the determination of taxable income and the levy of income tax are examined including general and specific categories of assessable income and allowable deductions, capital gains tax and administration aspects of the tax system. The taxation of fringe benefits is also examined. The unit also provides a brief overview of the taxation of partnerships, trusts and companies and an overview of the goods and services tax. Emphasis is placed on developing students' skills in problem solving through research and analysis of taxation issues.
Prerequisites: BSB111 or CTB111    Antirequisites: LWB364    Equivalents: AYB325, AYX219    Credit points: 12
Campus: Gardens Point    Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB221 COMPUTERISED ACCOUNTING SYSTEMS
This unit provides an examination of the concepts, processes and issues relevant to computerised accounting systems including: accounting information systems; internal controls; design and development of computerised accounting systems including general ledger and reporting cycle, revenue cycle, expenditure cycle and payroll cycle; computer fraud, security and crime; accessing accounting information; and accounting in an electronic environment. Practical application of these concepts is enhanced by the use of accounting software such as MYOB, spreadsheet software such as Excel, database software such as Access, and interactive resources such as as CasWorkX on Accounting Information Systems Cycles.
Prerequisites: BSB110 or CTB110    Antirequisites: AYN443    Equivalents: AYX221    Credit points: 12

AYB225 MANAGEMENT ACCOUNTING
This unit introduces students to accounting systems and techniques that provide management at all levels with information for use in planning, controlling and decision making. This can be contrasted with financial accounting, which provides summary financial information principally for external users (ie shareholders, creditors, banks, etc). Emphasis is placed on developing a range of accounting systems (in particular product costing) which may be used in manufacturing firms, although the principles and concepts used to develop such systems can be adapted to service organisations.
Prerequisites: BSB110 or CTB110    Equivalents: AYX225    Credit points: 12
Contact hours: 3 per week    Campus: Gardens Point and Caboolture    Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB227 INTERNATIONAL ACCOUNTING
International Accounting is designed to provide students with an insight into, and an appreciation of, many of the accounting problems and issues faced in an international business environment. Issues examined include: comparative international accounting systems and practices; cultural influences on accounting; international financial reporting issues such as international business combinations, intangibles, foreign currency transactions and translation, comparative international analysis of financial statements; and global accounting issues in the twenty-first century. The unit also examines the impact of international harmonization of accounting standards on multinational corporations and the investment communities worldwide.
Prerequisites: BSB110 or CTB110, and BSB119 or CTB119    Equivalents: AYX227    Credit points: 12
Contact hours: 3 per week    Campus: Gardens Point and Caboolture    Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB230 CORPORATIONS LAW
The unit is intended to equip students with a basic understanding and knowledge relevant to the environment of legal entities, particularly corporations. It also seeks to provide students with sufficient basic understanding of the legal structure of business associations to enable them to recognise the appropriate structure for particular commercial situations.
Prerequisites: BSB111 or CTB111    Antirequisites: LWB334    Equivalents: AYX230    Credit points: 12
AYB232 FINANCIAL SERVICES REGULATION AND LAW
This subject looks at the laws and regulations applicable to corporate securities and financial services in Australia, examines disclosure obligations in prospectus and financial products, ASX listing rules, takeovers, and market misconduct.
Prerequisites: BSB111 or CTB111 Equivalents: AYB312 Contact hours: 3 per week Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB240 SUPERANNUATION REGULATION AND PRACTICE
This unit introduces students to the Australian superannuation system and the regulatory framework under which it operates. The unit aims to develop students' knowledge and understanding of the superannuation system to equip graduates seeking career opportunities in the superannuation industry, or other areas of business dealing with superannuation-related matters affecting organisations and/or individuals.
Prerequisites: BSB110 or CTB110, and BSB111 or CTB111 Credit points: 12 Campus: Gardens Point Teaching period: 2013 SEM-1

AYB250 PERSONAL FINANCIAL PLANNING
This unit introduces students to the fundamental aspects of the financial planning process, the legal framework governing the financial planning industry and the responsibilities of financial planners. The unit will also expose students to alternative strategies of wealth creation while taking into consideration taxation, superannuation and social security issues.
Prerequisites: (BSB111 or CTB111) and (BSB110 or CTB110) and EFB210. EFB210 can be enrolled in the same teaching period. Antirequisites: AYB335, EFB230, EFB339 Credit points: 12 Campus: Gardens Point Teaching period: 2013 SEM-2

AYB301 AUDIT AND ASSURANCE
This unit enables students to comprehend the key concepts of auditing as a discipline, to demonstrate the relationship between auditing and the systems of accountability and to demonstrate the differences between manual and EDP audit processes. The unit builds on the knowledge of accounting and accounting standards acquired in prior units by enabling students to understand in detail the audit process (including professional auditing standards and techniques) which leads to the auditor providing an opinion on the financial reports of various types of entities. Ethics and auditor's liability are also covered.
Prerequisites: (AYB221 or INB120) and (AYB340 or AYB220) Equivalents: AYX301 Credit points: 12

AYB311 FINANCIAL ACCOUNTING ISSUES
This unit examines accounting theories and reporting practices adopted in the financial statements of reporting entities, focusing on publicly listed companies that communicate information to meet the decision making needs of external parties. Emphasis is placed on developing an understanding of, and the ability to critically evaluate, how regulatory requirements and incentives affect financial reporting. The unit overviews the different governance models of corporations and relates them to their financial reporting environment. Touching on accounting theories and their evolution it seeks to explain accounting policies made by managers This framework provides a basis for examining specific accounting issues with a emphasis on both the application of specific accounting measurement models (historic cost versus fair value) or regulatory provisions (continuous disclosure requirements). The unit concludes by analysing some of the most recurrent issues of debate in the international arena.
Prerequisites: AYB340 or AYB220 Equivalents: AYX311 Contact hours: 3.5 per week Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB320 ADVANCED TAXATION LAW
This unit examines the principles governing the taxation treatment of various business entities including partnerships, trusts, companies and superannuation funds from a domestic and international perspective. The unit provides students with an understanding of other considerations which affect the choice of an appropriate business structure from a taxation perspective, including rollover relief and the CGT small business concessions, the importance of legitimate tax planning and the distinction between tax avoidance and tax evasion and some of the more simple aspects of international taxation between Australia and its major trading partners. The unit also covers an analysis of the GST, a review of types of supplies under the Act and the concept of creditable acquisitions. Specific issues such as the GST implications of real property, the margin scheme, GST planning strategies and the GST avoidance provisions are also covered.
Prerequisites: AYB219 or AYB325 Contact hours: 3 Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB321 STRATEGIC MANAGEMENT ACCOUNTING
Strategic management accounting develops a theory of organisations that provides an understanding of the information requirements of management to facilitate the strategic planning, decision-making and control necessary
for the achievement of their objectives. Topics include: developing effective performance-evaluation systems and compensation plans; examining how managers can design organisations to motivate individuals to make choices that increase firm value; strategic planning and budgetary systems; pricing and product mix decisions; managing transfer-pricing disputes among divisions; developing an understanding of new management accounting practices, including activity-based costing (ABC) and the balanced scorecard (BSC); and appreciating the research on the benefits and problems with ABC and the BSC.

Prerequisites: AYB225 Equivalents: AYX321 Credit points: 12 Contact hours: 3 per week Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB338 ACCOUNTANCY WORK PLACEMENT
This unit fosters learning through work related experience. Students will be given the opportunity to experience the work that is performed by accountants and will enable them to more effectively learn and practice accounting discipline knowledge and graduate capabilities.

For additional important information about this unit please refer to the current unit outline.

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Other requisites: An application, interview and subsequent approval by the unit coordinator is required to enrol, in addition to the completion of AYB200 & AYB221 & AYB219; OR AYB114 & AYB341; OR other units approved by the Subject Area Coordinator. Credit points: 12 Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB339 ACCOUNTANCY CAPSTONE
Accountancy Capstone co-ordinates several parts of the accountancy degree that have already been studied by students. AYB339 takes a very practical, hands-on approach with students working together in groups of between four and discussing and solving simulated real-world multi-disciplined client problems. Throughout the unit, students take on the persona of a professional advisor/consultant. The teaching staff will take on the role of the client.

Based on a problem-based learning (PBL) methodology, students will learn the process of how to deal with the real-world accounting problems that graduates would typically be expected to encounter in their first year working within a public accounting firm. These problems require students to work together in teams, research issues, gather information and form conclusions.

Prerequisites: (AYB220 or AYB340 and AYB311), OR (AYB220 or AYB340 and AYB321) Antirequisites: AYN520 Equivalents: AYX339 Credit points: 12 Contact hours: 3 per week Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB340 COMPANY ACCOUNTING
This unit includes: the preparation of consolidated financial statements; an overview of the statutory requirements that dictate the format and content of published financial reports of companies; the requirements of the Corporations Act 2001 and the major disclosure orientated accounting standards; accounting for income tax; accounting for the acquisition of assets (including entities); accounting for investments in associates; accounting for foreign currency transactions arising from international trading and financing; segment reporting; the translation of the results of foreign operations; and liquidation.

Prerequisites: AYB200 or AYB121 Equivalents: AYX340 Credit points: 12 Campus: Gardens Point Teaching period: 2013 SEM-1 and 2013 SEM-2

AYB341 FORENSIC AND BUSINESS INTELLIGENCE
This unit focuses on providing skills in forensic and business intelligence through the use of SAS technologies. The unit assists students to analyse large data sources and report their findings to assist managerial decision making. Forensic and business intelligence issues and corporate decision making processes are emphasised. This unit provides students with an important skill base in supporting corporate decision making and investigation in a business environment.

Prerequisites: AYB114, BSB124, or BSB114 Credit points: 12 Campus: Gardens Point Teaching period: 2013 SEM-2

BSB110 ACCOUNTING
Accounting data is the basis for decision making in any organisation. Accordingly, the aim of this unit is to provide students with a basic level of knowledge of modern financial and managerial accounting theory and practice so that they can understand how accounting data is used to help make decisions in organisations. The unit covers financial procedures and reporting for business entities, analysis and interpretation of financial statements and planning, control and business decision making.

Antirequisites: BSD110, CNB293, UDB342 Equivalents: BSX110, CTB110 Credit points: 12 Contact hours: 3 per week Campus: Gardens Point and Caboolture Teaching period: 2013 SEM-1, 2013 SEM-2 and 2013 SUM

BSB111 BUSINESS LAW AND ETHICS
This unit integrates the concepts and principles of business law with the theories and applications of business ethics.
The unit makes extensive use of cases in law and ethics to develop knowledge and skills that enable students to analyse, apply and evaluate the legal principles and ethical decision-making processes relevant to modern business practice. **Antirequisites:** BSB116, BSB112, BSD119  **Equivalents:** BSX119, CTB119

**BSB123 DATA ANALYSIS**
The ability to collect, analyse, manipulate, understand and report data is an important skill in any work environment. This is particularly true in business where learning to deal with randomness, variation and uncertainty is a vital skill for anyone intending to apply their knowledge. This unit is designed to ensure that students gain the basic tools necessary to allow them to develop this skill. Students will also gain an introduction to many of the quantitative techniques which will be used throughout their further studies in their chosen discipline. **Antirequisites:** BSB117, BSB122, CTB122, EFB101, MAB101, MAB141, MAB233  **Equivalents:** BSX123

**BSB124 WORKING IN BUSINESS**
This unit will help you to kickstart your study and your career in business regardless of your specific discipline. Not only does "Working in Business" give you an understanding of where business has come from and where it is headed, but you will also gain insights into yourself and how you can develop as both a student and professional in the business world. It covers an overview of business, the important issues for working as a professional in an organisation, and also gives you the opportunity to reflect on your own skills, preferences and career options so you can plan a future that suits you. **Antirequisites:** BSB114, CTB114, HHB113, BSD124  **Equivalents:** BSX124

**BSB113 ECONOMICS**
This unit introduces students to the key economic concepts and their practical applications. It comprises twelve topics each focusing on a current economic issue. Microeconomic topics include demand and supply, elasticity, production and cost theory and market structure. Macroeconomic topics include measuring GDP, inflation and unemployment, money and banking, and fiscal and monetary policy. **Antirequisites:** BSD113  **Equivalents:** BSX113, CTB113, UDB104

**BSB115 MANAGEMENT**
The unit provides an introduction to the theories and practice of management and organisations. Emphasis is on the conceptual and people skills that are needed in all areas of management and in all areas of organisational life. The unit acknowledges that organisations exist in an increasingly international environment where the emphasis will be on knowledge, the ability to learn, to change and to innovate. Organisations are viewed from individual, group, corporate and external environmental perspectives. **Antirequisites:** BSD115  **Equivalents:** BSX115, CTB115

**BSB119 GLOBAL BUSINESS**
This unit examines the drivers of globalisation and the diversity of country markets at an introductory level. It develops the skills and understanding to identify and respond to the opportunities, challenges and risks of conducting business across politically, economically and culturally diverse environments. An authentic country feasibility study is undertaken to help identify where a firm can find opportunities both in terms of actual and potential markets and the location for value-adding activities. The unit aims for students to have developed a comprehension of the nature and role of globalisation and the drivers of international business, a. knowledge of the competitive forces and challenges confronting all business as a consequence of globalisation processes and an awareness of the additional knowledge and skills required of management to operate business internationally across a diversity of environments. **Antirequisites:** BSB116, BSB112, BSD119  **Equivalents:** BSX119, CTB119

**BSX123, CTB119**  **Teaching period:** 2013 SEM-1, 2013 SEM-2 and 2013 SUM

**BSB116, BSD119**  **Equivalents:** BSX119, CTB119

**BSX113, CTB113**  **Equivalents:** BSX113, CTB113, UDB104

**BSB115, CTB115**  **Equivalents:** BSX115, CTB115

**BSX119, CTB119**  **Equivalents:** BSX119, CTB119
CTB126  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point and Caboolture  **Teaching period:** 2013 SEM-1, 2013 SEM-2 and 2013 SUM  

**EFB210 FINANCE 1**  
This unit covers the following topics: an introduction to the financial institutional framework; an introduction to debt and equity instruments; financial mathematics applied to the pricing of debt and equity securities; a firm's investment decision including Net Present Value (NPV) and Internal Rate of Return (IRR); introduction to risk and uncertainty using the Capital Asset Pricing Model (CAPM) and Weighted Average Cost of Capital (WACC) concept and risk management.  
**Prerequisites:** BSB123 or BSB122 or MAB126 or (BSB110 and BSB113)  **Equivalents:** EFX210  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2013 SEM-1, 2013 SEM-2 and 2013 SUM  

**INB220 BUSINESS ANALYSIS**  
This unit is aimed to give you an introduction to the role, knowledge, and skills required of a business analyst. This unit focuses on both the trades—tools and methods used by a business analyst, as well as the soft skills—creativity and communication, both of which are critical to successful business and requirements analysis. Through lectures, cases studies and role playing activities, you will develop basic knowledge and skills required for introductory business analysis (BA).  
**Antirequisites:** INN220  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2013 SEM-1  

**INB311 ENTERPRISE SYSTEMS**  
The unit presents and discusses the Enterprise Systems Lifecycle model, orienting students to the requirements of addressing total cost of ownership, change management requirements and process modelling requirements in order to achieve business benefits. Concepts of Enterprise Systems success and associated enablers and barriers are also introduced. This unit introduces the technical architecture of complex 3-tiered client server environments. It seeks to show how an integrated complex database environment meets common business needs, and yet fails to meet the total Information Systems requirements.  
**Antirequisites:** INN311  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2013 SEM-2  

**INB312 ENTERPRISE SYSTEMS APPLICATIONS**  
The aim of this unit is to introduce business configuration aspects of a large Enterprise Systems (also referred to as ERP systems) application. The unit commences with an introduction to concepts of large system implemenattions, requirements gathering and analyses. The unit then teaches how to configure a large Enterprise Systems application (using SAP) for common business processes in an organization. The course also aims to provide hands-on experience of configuring a range of SAP modules. The unit enables you to experience both the business analyst view and the user's view of the system across a number of business processes.  
**Antirequisites:** ITB233, INN312  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2013 SEM-1  

**INB342 ENTERPRISE DATA MINING AND DATA ANALYSIS**  
This unit will provide a comprehensive theoretical coverage of various topics in data and web mining. In addition there will be a significant practical component using hands on tools to solve real-world problems. Specifically, we will consider techniques from machine learning, data mining, text mining, and information retrieval to extract useful knowledge from data which are used for business intelligence, document databases, site management, personalization, and user profiling. This unit will first cover a detailed overview of the mining process and techniques, and then concentrate on applications of these techniques to web, e-commerce, document databases and data from advanced applications.  
**Prerequisites:** INB122 or INB210 or INB340  **Antirequisites:** INN342  **Equivalents:** EFB239  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2013 SEM-2  

**INB343 DATA WAREHOUSING AND MINING**  
This unit teaches the foundations of data warehousing and mining for producing systems that provide valuable services and decision support to business companies. Through this study, you will be able to demonstrate knowledge of the principles and techniques of data warehouse architecture and schema, OLAP and data cubes, ETL and data quality, patterns and sequences mining, association analysis, and decision tables. You will also be able to use and develop smart data services for business intelligence.  
**Prerequisites:** INB210  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2013 SEM-1  

**MGB200 LEADING ORGANISATIONS**  
This unit introduces you to a range of perspectives in understanding human behaviour and its context within organisation structures. The unit also enables you to interpret, analyse, evaluate and explain conditions and consequences of work in organisations with a view to
understanding and appreciating complex management issues in day to day experiences in business.

**Prerequisites:** BSB115 or CTB115  
**Antirequisites:** MGB211, CTB211, MGB222, CTB232  
**Equivalents:** MGX200  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2013 SEM-1 and 2013 SEM-2

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**MGB201 CONTEMPORARY EMPLOYMENT RELATIONS**

This unit will develop your skills in understanding the effects of both domestic and international legal environments relating to employment relationships. This is important for developing practical, workable business strategies and HRM interventions.

**Prerequisites:** BSB115 or CTB115  
**Equivalents:** MGX201  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2013 SEM-1 and 2013 SEM-2

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**MGB210 MANAGING OPERATIONS**

This unit extends general management approaches to the production operations subsystems of service and manufacturing organisations. The unit focuses on the deployment of productive resources in order to maximise the added value of services and products. Issues of quality and efficiency are considered analytically in terms of broader strategies and constraints. It considers the opportunities that new technology brings to operational strategies in both manufacturing and service. Project management principles are considered in relation to resource deployment and continuous improvement.

**Prerequisites:** BSB115 or CTB115  
**Equivalents:** CTB234, MGX210  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2013 SEM-1 and 2013 SEM-2

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**MGB223 ENTREPRENEURSHIP AND INNOVATION**

This unit introduces students to the nature and characteristics of entrepreneurship and innovation and explores the inter-relationship between the two within contemporary economies from managerial perspective. Learning will be directed towards developing the theoretical and applied knowledge, skills, and attitudes that will support and enhance innovation and enterprise creation activity, through the development of a business plan. The unit is designed for those individuals interested in creating a new venture or working in industries as employees of venture owners or those that serve this sector. Students will have opportunity to build a comprehensive plan of their business concept.

**Prerequisites:** BSB115 or CTB115  
**Equivalents:** CTB223, MGX223  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point and Caboolture  
**Teaching period:** 2013 SEM-1 and 2013 SEM-2

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**MGB225 INTERCULTURAL COMMUNICATION AND NEGOTIATION SKILLS**

The course develops students' abilities to identify and resolve problems in cross-cultural communication or negotiation situations where cultural differences have created misunderstandings or undesirable or unexpected outcomes. It first explores the concept of 'national culture' by considering the work of major theorists of cultural value dimensions - from Hall to Schwartz. Students are encouraged to analyse communication/negotiation process issues in terms of these value dimensions and to practise managing the process of communication/negotiation to improve their outcomes.

**Prerequisites:** BSB115, CTB115, BSB119 or BSB124  
**Antirequisites:** MGB312  
**Equivalents:** IBB205, MGX225  
**Credit points:** 12  
**Contact hours:** 3  
**Campus:** Gardens Point and Caboolture  
**Teaching period:** 2013 SEM-1 and 2013 SEM-2

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**MGB309 STRATEGIC MANAGEMENT**

In this unit fundamental elements of strategy, which can be used in the decision making process, are placed in a framework that is developed within the particular context of Australia's economic development position. The emphasis is upon process and content issues that affect the strategic performance and positioning of the organisation. This involves creating an understanding of the universal building blocks of competitive advantage at the business, corporate and international levels. By understanding the nature and determinants of competitive and strategic advantages, students should enhance their professional competences to be able to take a more strategic and critical perspective.

**Prerequisites:** MGB200, MGB211, CTB211, MGB222, or CTB232  
**Antirequisites:** MIB314  
**Equivalents:** MGX309  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point and Caboolture  
**Teaching period:** 2013 SEM-1 and 2013 SEM-2

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**MGB310 SUSTAINABILITY IN A CHANGING ENVIRONMENT**

This unit provides participants with an opportunity to investigate selected and critical issues in the relationship between business activity and the imperative of creating sustainable futures. The unit draws on interdisciplinary sources to encourage the development of a systemic view that incorporates global, corporate, and personal levels of analysis. The unit prepares participants to make a significant contribution to the sustainable development of organisations and society. The unit will be of value to business and non-business students seeking careers in private, public, and not-for-profit sectors.

**Prerequisites:** MGB200, MGB211, CTB211, MGB222, or CTB232  
**Antirequisites:** MGB334, CTB334, MGB212  
**Equivalents:** MGX310  
**Credit points:** 12  
**Contact...
MGB339 PERFORMANCE AND REWARD
This unit will provide you with the basic competencies expected of HR practitioners in managing performance and reward/compensation systems, which are among the most important strategies used by organisations to support competitive advantage. Performance and Reward Management is a key functional area of HRM and it is imperative that you understand the strategic framework within which these decisions are made.

Prerequisites: MGB201, MGB207, or CTB207
Equivalents: MGB221, MGX339
Credit points: 12
Contact hours: 3 Campus: Gardens Point Teaching period: 2013 SEM-1