Bachelor of Business (Accountancy) (BS05)

Year offered: 2010
Admissions: Yes
CRICOS code: 003491G
Course duration (full-time): 3 years (6 semesters)
Course duration (part-time): 6 years (12 semesters)
Domestic fees (indicative): 2010: CSP $4430 per semester
International Fees (indicative): 2010: $10,250 (indicative) per semester (subject to annual review)
Domestic Entry: February and July
International Entry: February, July and November (International Student can only attend Gardens Point Campus)
QTAC code: 413021
Past rank cut-off: 79
Past OP cut-off: 11
OP Guarantee: Yes
Assumed knowledge: English (4, SA) and Maths A, B or C (4, SA)
Preparatory studies: For information on acquiring assumed knowledge visit http://www.studentservices.qut.edu.au/apply/ug/info/knowledge.jsp
Total credit points: 288
Standard credit points per full-time semester: 48
Standard credit points per part-time semester: 24
Course coordinator: Dr Erica French
Discipline coordinator: Ms Ros Kent
Campus: Gardens Point

Your degree at a glance

Year 1
Sign up for Accounting Connexions to learn the ropes of university life from an experienced student. 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.

Professional recognition
Students may meet eligibility for Associate Membership of CPA Australia and enrolment in the CPA Program, academic requirements for enrolment in the Chartered Accountants Program of the Institute of Chartered Accountants in Australia, associate membership with the National Institute of Accountants and associate membership of the Taxation Institute of Australia through:

Study area
Accountancy major – electives EFB210 Finance 1 and AYB321 Strategic Management Accounting and AYB230 Corporations Law

Second study area
Regulation and Tax extension – electives Professional Accounting Extension or EFB210 Finance 1 and AYB321 Strategic Management Accounting and AYB230 Corporations Law

Finance second major – electives AYB321 Strategic Management Accounting and AYB230 Corporations Law

Forensics minor – electives Professional Accounting extension or EFB210 Finance 1 and AYB321 Strategic Management Accounting and AYB230 Corporations Law

Superannuation and Wealth Management minor – electives Professional Accounting extension or EFB210 Finance 1 and AYB321 Strategic Management Accounting and AYB230 Corporations Law

Students who complete the Superannuation and Wealth Management minor in conjunction with an Accountancy major will also meet the Australian Securities and Investments Commission RG146 competency and skill requirements for Tier 1 financial advisors.

Recently we also acquired accreditation with the Association of Chartered Certified Accountants.

This means your accountancy qualification is instantly
recognised in Australia and overseas.

**Career preparation program**
Accounting Connexions helps you settle into university life by matching first-year students with established accountancy students. You’ll get to know how university works, where the library and computer labs are, and meet other students.

**Real world focus**
Our Johnston Rorke Boardroom Seminar Series gives some second-year students a feel for corporate life, with the opportunity to talk to partners of the firm about real client cases.

In third year some students will have the opportunity to undertake an organised work experience placement with an accounting firm or in an organisation in the media, community, banking or government sector. Demonstrating your ability to apply your knowledge in a real workplace is another way you can stand out from the crowd to future employers.

You can even get a taste of what life is like as a researcher during your studies, with paid research work opportunities within the School, working with academic supervisors on real-world research projects, or as part of a Summer Semester Research scholarship. You might discover your potential for research work or an academic career.

**Other majors**
See also separate entries for the following majors in this course: Advertising, Economics, Finance, Human Resource Management, International Business, Management, Marketing, and Public Relations.

**Abbreviation**
BBus(Accy)

**Accountancy (Full-time Semester 1 Entry)**

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**Important Information**
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**Accountancy (Full-time Semester 2 Entry)**

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**Accountancy (Part-time Semester 1 Entry)**

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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 (Part-time Semester 2 Entry)**

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</table>
### Year 1, Semester 1
- **BSB110** Accounting
- **BSB111** Business Law and Ethics
- **BSB113** Economics
- **BSB124** Working in Business

### Year 2, Semester 1
- **BSB123** Data Analysis
- **BSB115** Management
- **AYB200** Financial Accounting
- **AYB225** Management Accounting

### Year 1, Semester 2
- **AYB219** Taxation Law
- **AYB221** Computerised Accounting Systems
- **AYB225** Management Accounting

### Year 2, Semester 2
- **AYB219** Taxation Law
- **AYB221** Computerised Accounting Systems
- **EFB210** Finance 1
  - 2nd Minor or Elective Unit

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

### Year 3, Semester 2
- **AYB301** Audit and Assurance
- **AYB339** Accountancy Capstone
- **AYB320** Advanced Taxation Law

### Year 4, Semester 1
- **AYB340** Company Accounting
  - Second Area of Study OR Elective

### Year 4, Semester 2
- **AYB340** Company Accounting
  - Second Area of Study OR Elective

### Year 5, Semester 1
- **AYB301** Audit and Assurance
  - 2nd Minor or Elective Unit

### Year 5, Semester 2
- **AYB301** Audit and Assurance
  - 2nd Minor or Elective Unit

### Year 6, Semester 1
- **AYB311** Financial Accounting Issues
- **BSB119** Global Business

### Year 6, Semester 2
- **AYB339** Accountancy Capstone
- **BSB126** Marketing

### Year 7, Semester 1
- **AYB301** Audit and Assurance
  - Second Area of Study OR Elective

### 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)

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

**Accountancy with Professional Accountancy Extension (Full-time Semester 2 Entry)**

**Year 1, Semester 2**
- BSB110 Accounting
- BSB111 Business Law and Ethics
- BSB113 Economics
- BSB124 Working in Business

**Year 2, Semester 1**
- BSB115 Management
- BSB123 Data Analysis
- AYB200 Financial Accounting
- AYB225 Management Accounting

**Year 2, Semester 2**
- AYB221 Computerised Accounting Systems
- AYB219 Taxation Law
- EFB210 Finance 1
  - 2nd Minor or Elective

**Year 3, Semester 1**
- AYB340 Company Accounting
- AYB321 Strategic Management Accounting
- AYB230 Corporations Law
  - Professional Accounting Unit or 2nd Minor or Elective

**Year 3, Semester 2**
- AYB311 Financial Accounting Issues
- BSB119 Global Business
  - Professional Accounting Unit or 2nd Minor or Elective
  - 2nd Minor or Elective

**Year 4, Semester 1**
- AYB339 Accountancy Capstone
- BSB126 Marketing
- AYB301 Audit and Assurance
  - 2nd Minor or Elective

**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

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

**Accountancy with Professional Accountancy Extension (Part-time Semester 1 Entry)**

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

**Year 1, Semester 2**
- BSB115 Management
- BSB123 Data Analysis
- AYB200 Financial Accounting

**Year 2, Semester 1**
- BSB123 Data Analysis
- AYB200 Financial Accounting

**Year 2, Semester 2**
- AYB225 Management Accounting
- BSB115 Management

**Year 3, Semester 1**
- AYB221 Computerised Accounting Systems
  - 2nd Minor or Elective

**Year 3, Semester 2**
- AYB219 Taxation Law
- EFB210 Finance 1

**Year 4, Semester 1**
- AYB230 Corporations Law
- AYB340 Company Accounting

**Year 4, Semester 2**
- AYB321 Strategic Management Accounting
  - Professional Accounting Unit or 2nd Minor or Elective

**Year 5, Semester 1**
Professional Accounting Unit or 2nd Minor or Elective  
2nd Minor or Elective

| Year 5, Semester 2 | AYB301  | Audit and Assurance  
| BSB119  | Global Business  

| Year 6, Semester 1 | AYB311  | Financial Accounting Issues  
| BSB126  | Marketing  

| Year 6, Semester 2 | AYB339  | Accountancy Capstone  
| 2nd Minor or Elective  

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  

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

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

| Year 1, Semester 2 | BSB110  | Accounting  
| BSB111  | Business Law and Ethics  

| Year 2, Semester 1 | BSB113  | Economics  
| BSB124  | Working in Business  

| Year 2, Semester 2 | BSB123  | Data Analysis  
| AYB200  | Financial Accounting  

| Year 3, Semester 1 | BSB115  | Management  
| AYB225  | Management Accounting  

| Year 3, Semester 2 |  

AYB221  | Computerised Accounting Systems  
2nd Minor or Elective

Year 4, Semester 1  
EFB210  | Finance 1  
AYB219  | Taxation Law  

Year 4, Semester 2  
AYB340  | Company Accounting  
AYB230  | Corporations Law  

Year 5, Semester 1  
AYB321  | Strategic Management Accounting  
Professional Accounting Unit or 2nd Minor or Elective  
2nd Minor or Elective

Year 5, Semester 2  
Professional Accounting Unit or 2nd Minor or Elective  
2nd Minor or Elective

Year 6, Semester 1  
AYB311  | Financial Accounting Issues  
BSB119  | Global Business  

Year 6, Semester 2  
AYB339  | Accountancy Capstone  
BSB126  | Marketing  

Year 7, Semester 1  
AYB301  | Audit and Assurance  
2nd Minor or Elective  

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  

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

Accountancy Unit Sets  
Primary Major
Accountancy - 8 Unit Major
AYB200  Financial Accounting
AYB225  Management Accounting
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
INB342  Enterprise Data Mining
INB343  Advanced Data Mining and Data Warehousing

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:
AMB231  Marketing Communications Regulations and Ethics
AYB115  Governance Issues and Fraud
AYB205  Law of Business Entities
AYB230  Corporations Law
AYB232  Financial Institutions 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
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

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

Business Regulation Minor (for non-Accounting students)
AYB219  Taxation Law
PLUS: select three (3) units from:

- AMB231 Marketing Communications Regulations and Ethics
- AYB115 Governance Issues and Fraud
- AYB205 Law of Business Entities
- AYB230 Corporations Law
- AYB232 Financial Institutions 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-Accounting 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

UNIT SYNOPSES

**AMB231 MARKETING COMMUNICATIONS REGULATIONS AND ETHICS**
This unit uses a case study approach and starts from the fundamentals of legal compliance through trade practices and fair trading legislation, then moves to the adoption and adherence of the variety of industry based and professional codes. It examines regulatory models in sunrise industries such as broadcasting and telecommunications as well as the problems of cross-jurisdictional regulation posed by Internet based commerce. It offers students the opportunity to develop generic attributes in critical thinking, problem solving, and ethical sensitivity.

Prerequisites: BSB126
Antirequisites: COB307
Credit points: 12
Contact hours: 3 per week
Campus: Gardens Point

**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 intra-business 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
Teaching period: 2010 SEM-1

**AYB115 GOVERNANCE ISSUES AND FRAUD**
This unit introduces students to a wide range of information technology governance issues which confront business professionals during the implementation and operation of e-
business strategies. It aims to provide e-business and IT professionals with an understanding of current IT governance frameworks and to ensure they are familiar with risk management, fraud detection and prevention, audit and legal issues that are relevant to an organisation's e-business operations.

**Equivalents:** BSB213  **Credit points:** 12  **Teaching period:** 2010 SEM-1

**AYB200 FINANCIAL ACCOUNTING**  
Financial Accounting examines of the accounting concepts and procedures relevant to both partnership and corporate structures within the context of the accounting profession's conceptual framework and the relevant accounting standards and Corporations Law requirements. Topics include: the formation, operation, financial reporting and disclosure for both partnerships and companies; accounting for leases; and the professional role of accountants. The emphasis is on the effect of the different forms of ownership on the financial statements.

**Prerequisites:** BSB110 or CTB110  
**Equivalents:** AYB121  
**Credit points:** 12  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1, 2010 SEM-2 and 2010 SUM

**AYB205 LAW OF BUSINESS ENTITIES**  
This unit presents advanced topics in company law including protection of minority interests; prospectuses and fundraising; company charges; insider trading; takeovers and buy-backs; and tax law relating to financially troubled companies.

**Prerequisites:** BSB111 or CTB111  
**Antirequisites:** AYB223  
**Equivalents:** AYB305  
**Credit points:** 12  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-2

**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 concludes with a brief overview of taxation of partnerships, trusts and companies and 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  
**Credit points:** 12  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1 and 2010 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 multimedia software such as Accounting Information Systems Cycles.

**Prerequisites:** BSB110 or CTB110  
**Antirequisites:** AYN443  
**Credit points:** 12  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1 and 2010 SEM-2

**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 CTB111  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1 and 2010 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  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1

**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  
**Credit points:** 12

**Teaching period:** 2010 SEM-1 and 2010 SEM-2

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**AYB232 FINANCIAL INSTITUTIONS LAW**

This unit deals with the regulation of banks and non-bank financial institutions, the financial institutions’ scheme, the banker-customer relationship, laws relating to cheques and other negotiable instruments, negligent advice by financial institutions and other possible grounds of liability in the dealings of financial institutions with customers.

**Prerequisites:** BSB111 or CTB111  
**Equivalents:** AYB312  
**Credit points:** 12

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**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  
**Teaching period:** 2010 SEM-1

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**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:** 2010 SEM-2

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**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, and AYB340 or AYB220  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1, 2010 SEM-2 and 2010 SUM

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**AYB311 FINANCIAL ACCOUNTING ISSUES**

This unit introduces students to the nature of accounting theory and integrates theory with practice to assist in the understanding of major Australian and International accounting issues. The following topics are addressed: positive and normative theories of accounting; the external reporting framework including international harmonisation and the conceptual framework; definition, recognition and measurement of assets, liabilities, equity, revenues and expenses; asset revaluations; intangibles; leases and employee entitlements. Accounting in specific industries such as construction, extractive industries and superannuation funds is also examined. This unit complies with the new international accounting standards. Contracting theory is used.

**Prerequisites:** AYB340 or AYB220  
**Credit points:** 12  
**Contact hours:** 3.5 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1 and 2010 SEM-2

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**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  
**Credit points:** 12  
**Teaching period:** 2010 SEM-1 and 2010 SEM-2

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**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; managing transfer-pricing disputes among divisions; developing an understanding of new management accounting practices, including activity-based costing (ABC), the balanced scorecard (BSC), and economic value added (EVA); and appreciating the research on the benefits and problems with ABC, BSC and EVA.

**Prerequisites:** AYB225  Credit points: 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2010 SEM-1 and 2010 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.

**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:** 2010 SEM-1 and 2010 SEM-2

**AYB339 ACCOUNTANCY CAPSTONE**
Accountancy Capstone co-ordinates several parts of the accountancy degree that have already been studied by students. At the same time some new concepts are introduced for each topic. The unit attempts to simulate the real world where the professional advisor/consultant is confronted with unstructured multi-disciplined problems on a day-to-day basis.

Based on the Problem-Based Learning (PBL) methodology, students will learn the process of how to deal with the problems typically faced by the professional advisor/consultant. 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  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point  **Teaching period:** 2010 SEM-1 and 2010 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; and the translation of the results of foreign operations.

**Prerequisites:** AYB200 or AYB121  **Credit points:** 12  **Campus:** Gardens Point  **Teaching period:** 2010 SEM-1 and 2010 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:** 2010 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:** CTB110  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point and Caboolture  **Teaching period:** 2010 SEM-1, 2010 SEM-2 and 2010 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:** AYB120  **Equivalents:** CTB111  **Credit points:** 12  **Contact hours:** 3 per week  **Campus:** Gardens Point and Caboolture  **Teaching period:** 2010
SEM-1, 2010 SEM-2 and 2010 SUM

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: CTB113  Credit points: 12  Contact hours: 3 per week  Campus: Gardens Point and Caboolture  Teaching period: 2010 SEM-1, 2010 SEM-2 and 2010 SUM

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: CTB115  Credit points: 12  Contact hours: 3 per week  Campus: Gardens Point and Caboolture  Teaching period: 2010 SEM-1, 2010 SEM-2 and 2010 SUM

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  Equivalents: CTB119  Credit points: 12  Contact hours: 3 per week  Campus: Gardens Point and Caboolture  Teaching period: 2010 SEM-1, 2010 SEM-2 and 2010 SUM

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  Credit points: 12  Campus: Gardens Point and Caboolture  Teaching period: 2010 SEM-1, 2010 SEM-2 and 2010 SUM

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  Credit points: 12  Campus: Gardens Point and Caboolture  Teaching period: 2010 SEM-1, 2010 SEM-2 and 2010 SUM

BSB126 MARKETING
This introductory subject examines the role and importance of marketing to the contemporary organisation. Emphasis is placed on understanding the basic principles and practices of marketing such as the marketing concept, market segmentation, management information systems and consumer behaviour. The unit explores the various elements of the marketing mix, with special reference to product, price, distribution, and promotion, including advertising and public relations. By way of introduction only, key issues relating to services marketing, e-marketing and strategic marketing are also canvassed. 

Antirequisites: BSB116  Equivalents: CTB126  Credit points: 12  Contact hours: 4 per week  Campus: Gardens Point and Caboolture  Teaching period: 2010 SEM-1, 2010 SEM-2 and 2010 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)  
**Antirequisites:** EFB206  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1, 2010 SEM-2 and 2010 SUM

**INB220 BUSINESS ANALYSIS**  
This unit is aims 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).

**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 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 falls to meet the total Information Systems requirements.

**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-2

**INB312 ENTERPRISE SYSTEMS APPLICATIONS**  
The aim of this unit is to introduce one of the more complex and comprehensive Enterprise Systems applications. This unit introduces the business perspective and application processes of modules (such as FI, CO, PP, MM and S&D) and investigates the support provided by these systems and the integration between modules by following some of the major processes in a business. 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:** 2010 SEM-1

**INB342 ENTERPRISE DATA MINING**  
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 or AYB114  
**Antirequisites:** INN342  
**Equivalents:** ITB239  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-2

**INB343 ADVANCED DATA MINING AND DATA WAREHOUSING**  
Data warehousing and mining have been well recognized as the dominating techniques for using databases in the future. This unit discusses the concepts, structures and algorithms of data warehousing and mining, e.g., data architecture and quality, data warehouse and data mart, data cubes, OLAP, patterns, association rules and decision tables. Through this study, students will be able to demonstrate knowledge and skills of designing, developing and implementing data warehousing components in SQL environments. It also enables students to design systems and tools that provide services to data management and analysis, such as data warehouses, data mining tools, business intelligence based systems, smart information use systems, and data processing systems.

**Prerequisites:** INB210  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point

**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  
**Credit points:** 12  
**Contact hours:** 3 per week  
**Campus:** Gardens Point  
**Teaching period:** 2010 SEM-1 and 2010 SEM-2

**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

**Credit points:** 12

**Contact hours:** 3

**Teaching period:** 2010 SEM-1