## School of Business and Law

**CQ01 Bachelor of Accounting**  
**Part Time Study Plan – Term 1 2019 onwards**

<table>
<thead>
<tr>
<th>Year</th>
<th>Unit Code</th>
<th>Unit Name</th>
<th>CP</th>
<th>Requisites</th>
<th>Ad. Stand</th>
<th>Comp Term/Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 1</td>
<td>ACCT11059**</td>
<td>Accounting, Learning and Online Communication</td>
<td>6</td>
<td></td>
<td></td>
<td>T1 2019</td>
</tr>
<tr>
<td></td>
<td>ECON11026**</td>
<td>Principles of Economics</td>
<td>6</td>
<td></td>
<td></td>
<td>T1 2019</td>
</tr>
<tr>
<td></td>
<td>HRMT11010**</td>
<td>Organisational Behaviour</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2019</td>
</tr>
<tr>
<td></td>
<td>LAWS11030**</td>
<td>Foundations of Business Law</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2019</td>
</tr>
<tr>
<td>Year 2</td>
<td>ACCT11081**</td>
<td>Introductory Financial Accounting</td>
<td>6</td>
<td>Pre-Req ACCT11059 or ACCT11057</td>
<td></td>
<td>T1 2020</td>
</tr>
<tr>
<td></td>
<td>FINC19011**</td>
<td>Business Finance</td>
<td>6</td>
<td>Pre-Req ECON11026 or MATH11246 or STAT11048</td>
<td></td>
<td>T1 2020</td>
</tr>
<tr>
<td></td>
<td>STAT11048</td>
<td>Essential Statistics</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2020</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Level One or Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2020</td>
</tr>
<tr>
<td>Year 3</td>
<td>LAWS19032</td>
<td>Company &amp; Association Law</td>
<td>6</td>
<td>Pre-Req LAWS11030 or LAWS19031 or LAWS11054</td>
<td></td>
<td>T1 2021</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Level One or Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T1 2021</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Level One or Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2021</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Level One or Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2021</td>
</tr>
<tr>
<td>Year 4</td>
<td>ACCT19060</td>
<td>Management Accounting</td>
<td>6</td>
<td>Pre-Req ACCT11081 or ACCT19084</td>
<td></td>
<td>T1 2022</td>
</tr>
<tr>
<td></td>
<td>ACCT19062</td>
<td>Intermediate Financial Accounting</td>
<td>6</td>
<td>Pre-Req ACCT11081 or ACCT19084</td>
<td></td>
<td>T1 2022</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Level One or Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2022</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2022</td>
</tr>
<tr>
<td>Year 5</td>
<td>ACCT19061</td>
<td>Advanced Financial Accounting</td>
<td>6</td>
<td>Pre-Req ACCT19062</td>
<td></td>
<td>T1 2023</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T1 2023</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Specified Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2023</td>
</tr>
<tr>
<td></td>
<td>LAWS19033</td>
<td>Taxation Law &amp; Practice A</td>
<td>6</td>
<td>Pre-Req (ACCT11059 or ACCT11057) &amp; (LAWS11030 or LAWS19031 or LAWS11054)</td>
<td></td>
<td>T2 2023</td>
</tr>
<tr>
<td>Year 6</td>
<td>ACCT19064</td>
<td>Auditing &amp; Professional Practice</td>
<td>6</td>
<td>Pre-Req ACCT11081 or ACCT19084</td>
<td></td>
<td>T1 2024</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Specified Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T1 2024</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Advanced Elective (See Notes on Page 3)</td>
<td>6</td>
<td></td>
<td></td>
<td>T2 2024</td>
</tr>
<tr>
<td></td>
<td>ACCT13017</td>
<td>Financial Statement Analysis</td>
<td>6</td>
<td>Pre-Req ACCT19061</td>
<td></td>
<td>T2 2024</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Units: 24</td>
<td></td>
<td></td>
<td>144</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Available over Term 3**  
✓ Completed  
CP = Credit Points

For information on the terminology used in the above study plan, please refer to the Glossary on the last page of this document.

---

**Important Note:** This Study Plan has no formal or legal status but is used to assist students in planning their course.  
Students should refer to the official University database and/or University transcripts to ensure they are meeting course requirements.
MORE DETAILS:

To satisfy the requirements for the award of CQ01 Bachelor of Accounting, students must complete 24 units (144 credit points).

Recommended Study Schedule

Students should complete units in an order that is as close as possible to the recommended structure set out in this study plan. Students should concentrate on completing all first year units before moving on to second year units, and all second year units before moving on to third year units.

Course Structure Requirements

In the CQ01 Bachelor of Accounting, students are required to complete the following course structure:

- 16 Core Units
- 8 Elective Units

Course Duration Requirements

**Full Time Duration**

3 years full time

**Part Time Duration**

6 years part time

Please also note that if you fail units or take a Leave of Absence, your course duration and completion timeframe may be extended.

**Interim Awards**

Interim Awards do not exist for this course

**Exit Awards**

Exit Awards do not exist for this course

Professional Accreditation

The Bachelor of Accounting provides students with a degree that is accredited by CPA Australia, Chartered Accountants Australia and New Zealand (CAANZ) and Chartered Institute of Management Accountants (CIMA) and meets the associate membership requirements of the Institute of Public Accountants (IPA).

If students choose LAWS19034 and PROP12002, they can also be eligible to apply for registration with the Tax Practitioners Board (after meeting the Board's requirements for practical experience). Graduates are also eligible to join the Association of Taxation and Management Accountants at the member level.

Deferment/Leave of Absence

Domestic students in the Bachelor of Accounting degree are permitted to defer the initial offer of their degree for a maximum of 12 months before their offer is withdrawn. Furthermore, domestic students may also take an approved Leave of Absence (LOA) once they have commenced their course of study however only a maximum of 12 months can be granted without requesting further approval from the Head of Course.

You can apply for a deferment or LOA here.

International students are not permitted to defer their initial offer or take a Leave of Absence unless otherwise discussed with their Home Campus.
Credit Transfer

If you have undertaken study in the last ten years, or have relevant in-formal or non-formal learning, you may be eligible for credit towards your course. Please note that some courses have reduced timeframes within which prior study remains eligible for credit. Please refer to the CQUni Handbook for specific credit time limits relating to your course.

To submit an application for credit, please refer to the Credit Calculator or contact the Academic Pathways Team via their email credit@cqu.edu.au. Further information about the credit process can also be found on the Credit for Prior Learning webpage.

Credit applications should be submitted at least four (4) weeks before the relevant term commences. Applications must be complete with all supporting documentation to be assessed by CQUuniversity. CQUuniversity cannot obtain documents from other institutions, organisations or individuals.

Limits on Units:

- No more than 12 Level 1 units may be credited towards the requirements of the Bachelor of Accounting
- Check unit availability in the CQUuniversity Handbook for availability of individual units. In some cases it may be necessary to undertake a specified number of units via Distance Education (FLEX) to complete the requirements of a major.
- Level 1 units begin with a “11” e.g. MRKT11029
- Advanced Level units begin with “12”, “13”, or “19”

Specified Elective Units:

Students must complete 2 from the following:

- ACCT13018 Advanced Management Accounting - Pre-Req ACCT19060 (Term Availability TBA)
- ACCT19083 Corporate Governance & Ethics (Available Term 2 & 3)
- BUSN19024 Professional Practice Preparation - Pre-Req Completion of 48 Credit Points (Available Term 2)
- LAWS19034 Taxation Law and Practice B - Pre-Req LAWS19033 (Available Term 2)
- MRKT11029 Marketing Fundamentals (Available Term 1, 2 & 3)
- PROP12002 Property Rights and Law - Pre-Req LAWS11030 OR LAWS19031 OR LAWS11054 or (LAWS11057 & LAWS11059) (Available Term 1)

Electives

- Students choosing not to undertake a major may select eight (8) units, which can be chosen from any undergraduate course at CQUuniversity, provided pre-requisite and co-requisite requirements are met.
- Students seeking registration as a Tax Agent in Australia upon completion of their degree must complete the following elective units to be eligible for this; PROP12002 and LAWS19034.
- Students are strongly encouraged to complete LAWS19034 Taxation Law and Practice B as part of their course

Transition information for continuing students:

- Students who have previously completed COIS11011 Foundations of Business Computing, ACCT19066 Accounting Systems and Assurance or ACCT19082 Financial Accounting Theory (core units prior to 2017) may use one of these units as electives.
- Students who have previously completed MRKT11029 Marketing Fundamentals and/or ACCT19083 Corporate Governance and Ethics (core units prior to 2017) may use these units as specified electives.
- Students who have previously completed ACCT19084 Financial Accounting are not required to complete ACCT11081 Introductory Financial Accounting.
- Students who have previously completed ACCT11057 Principles of Accounting are not required to complete ACCT11059 Accounting, Learning and Online Communication.
Work Integrated Learning:

- BUSN12001 - Students wishing to undertake work integrated learning need to take BUSN19024 Professional Practice Preparation as a compulsory unit and BUSN12001 Professional Experience (equivalent to two elective units).

If you have any questions in regard to your course, please contact the Course Advice Team: 13 CQUni (13 27 86) [http://handbook.cqu.edu.au/eforms/index](http://handbook.cqu.edu.au/eforms/index) (‘Ask a Course Advisor’ e-form).

GLOSSARY

- **Course**: A course is the combination of units that contribute towards either a CQUiversity award qualification or non-award study.

- **Course Code**: A course code identifies the specific course a student may be studying at CQUiversity.

- **Unit**: A unit is the individual subject students must complete in order to graduate from their course.

- **Unit Code**: A unit code identifies a specific unit that a student is enrolled in under their course.

- **Pre-Requisite (Pre-Req) Unit**: A pre-req unit is a unit which students must pass before being allowed to enrol in the subsequent unit.

- **Co-Requisite (Co-Req) Unit**: A co-req unit is a unit that must be studied at the same time as another unit.

- **Anti-Requisite (Anti-Req) Unit**: An anti-req unit is an old unit that has been replaced by a new unit and students are not permitted to study the old unit.

- **Credit Points (CP)**: Credit Points are the numerical value of a unit which contributes to the total Credit Points for a course.

- **Core Unit**: A core unit is a compulsory unit that a student must study to meet the requirements of their course.

- **Elective Unit**: An elective unit is a unit within a course that is not compulsory and students may have a choice in what unit they study, provided it meets the elective requirements of their course.

- **Major**: A major is a specific area within a course where a student specialises in and is normally made up of 8 units for undergraduate courses, and 4 units for postgraduate courses. Not all courses have majors.

- **Double Major**: A double major is where students specialise in 2 areas of study and is normally made up of 16 units. Double majors are normally only available in undergraduate courses.

- **Minor**: Like a major, a minor is a specific area within a course where a student specialises and is normally made up of 4 units.

- **Term**: A specified period of time for higher education units in which teaching, learning and assessment occurs. CQUiversity offers 3 Academic Terms per year: Term 1, Term 2 and Term 3.