

## School of Business and Law

### CQ01 Bachelor of Accounting

#### Full Time Course Planner – Term 2 2019 onwards

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

\*\* Available over Term 3

✓ Completed

CP = Credit Points

**For information on the terminology used in the above course planner, please refer to the Glossary on the last page of this document.**

Important Note: This Course Planner 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.

Last Updated: 09/01/2019

## 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 course planner. 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](mailto: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 CQUniversity. CQUniversity 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 CQUni Handbook for availability of individual units. In some cases it may be necessary to undertake a specified number of units via Online Studies 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 CQUniversity, 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 their 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> ('Ask a Course Advisor' e-form).

**PLEASE CHECK THE CQU HANDBOOK FOR TERM AVAILABILITIES AND PRE-REQUISITES AS THEY MAY CHANGE FROM YEAR TO YEAR <http://handbook.cqu.edu.au>**

## GLOSSARY

- **Course**: A course is the combination of units that contribute towards either a CQUniversity award qualification or non-award study.
- **Course Code**: A course code identifies the specific course a student may be studying at CQUniversity.
- **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. CQUniversity offers 3 Academic Terms per year: Term 1, Term 2 and Term 3.