Course information for
Associate Degree of Accounting

Course Number
HE20522

Locations
Meadowbank
Newcastle
Ourimbah
St George
Ultimo
Course Structure

The structure below is the typical study pattern for a full time student. Elective choice and study pattern is determined by the campus. All subjects are worth 10 credit points (CP). 160 credit points required to complete this course.

Year 1 Level 100 – Foundation Accounting Skills

Semester 1

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACACC101A</td>
<td>Accounting Foundations I</td>
<td>10</td>
</tr>
<tr>
<td>BUACD101A</td>
<td>Academic Foundations</td>
<td>10</td>
</tr>
<tr>
<td>BUMGT101A</td>
<td>Management Fundamentals</td>
<td>10</td>
</tr>
</tbody>
</table>

Plus one elective selected from the following:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFFIN101A</td>
<td>Principles of Finance and Investment</td>
<td>10</td>
</tr>
<tr>
<td>ACTAX101A</td>
<td>Business Tax and Compliance</td>
<td>10</td>
</tr>
</tbody>
</table>

Semester 2

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Points</th>
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</thead>
<tbody>
<tr>
<td>ACACC102A</td>
<td>Accounting Foundations II</td>
<td>10</td>
</tr>
<tr>
<td>AFFIN102A</td>
<td>Principles of Economics and Economic Theory in Practice</td>
<td>10</td>
</tr>
<tr>
<td>BUMKT101A</td>
<td>Marketing Fundamentals</td>
<td>10</td>
</tr>
<tr>
<td>BUSTA101A</td>
<td>Business Statistics</td>
<td>10</td>
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</tbody>
</table>

Year 2 Level 200 – Accounting Capability Development

Semester 3

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Points</th>
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</thead>
<tbody>
<tr>
<td>ACACC201A</td>
<td>Cost Accounting</td>
<td>10</td>
</tr>
<tr>
<td>ACACC202A</td>
<td>Accounting Information Systems</td>
<td>10</td>
</tr>
<tr>
<td>ACETH201A</td>
<td>Professional Ethics – Accounting</td>
<td>10</td>
</tr>
<tr>
<td>BULAW201A</td>
<td>Commercial Law I</td>
<td>10</td>
</tr>
</tbody>
</table>

Semester 4

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credit Points</th>
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</thead>
<tbody>
<tr>
<td>ACACC203A</td>
<td>Financial Accounting</td>
<td>10</td>
</tr>
<tr>
<td>ACINT201A</td>
<td>Accounting Internship</td>
<td>10</td>
</tr>
<tr>
<td>BUFIN201A</td>
<td>Business Finance</td>
<td>10</td>
</tr>
<tr>
<td>BULAW202A</td>
<td>Commercial Law II</td>
<td>10</td>
</tr>
</tbody>
</table>
Overview of subject requirements

The information on the following pages provides an overview and an indicative assessment schedule for each subject in the course. It is provided for information purposes only. The Subject Guide distributed to enrolled students will detail full learning and assessment requirements for each subject.

SUBJECT: Academic foundations
CODE: BUACD101A  CREDIT POINTS: 10  CONTACT HRS: 4 hpw  PREREQUISITES: Nil

Subject overview
Students will develop ethical learning practices and strategies to enhance the effectiveness of their study and performance in various types of assessments to assist them in achieving success across all subjects in the course.

Indicative assessment schedule
Class Participation 15%
Individual Research & Presentation 35%
Group Report & Presentation 25%
Essay 25%

SUBJECT: Accounting Foundations
CODE: ACACC101A  CREDIT POINTS: 10  CONTACT HRS: 4 hpw  PREREQUISITES: Nil

Subject overview
This subject aims to give students a practical framework on which to build their understanding of accounting. It will provide an introductory description of the purpose, practice, and process behind contemporary financial accounting in an Australian context.

Indicative assessment schedule
Quizzes 10%
Mid Semester Exam 25%
Practice Set 15%
Final Exam 50%

SUBJECT: Management fundamentals
CODE: BUMGT101A  CREDIT POINTS: 10  CONTACT HRS: 4 hpw  PREREQUISITES: Nil

Subject overview
This subject provides students with an introduction to management concepts, tools and frameworks which can be used by professionals in their working careers. It commences with a review of the nature of organisations and the role of management in a modern organisation.

Indicative assessment schedule
Quiz 10%
Essay 15%
Business Report 25%
Final Exam 50%

SUBJECT: Principles of finance and investment
CODE: AFFIN101A  CREDIT POINTS: 10  CONTACT HRS: 4 hpw  PREREQUISITES: Nil

Subject overview
This subject provides an introduction to the Australian financial system. Students will examine and evaluate the participants, institutions and instruments in this industry. Regulatory bodies and the prudential supervision of the financial system will be investigated, including international markets and the management of risk within the global environment.

Indicative assessment schedule
Tutorial Exercises 25%
Essay 25%
Final Exam 50%

SUBJECT: Business taxation and compliance
CODE: ACTAX101A  CREDIT POINTS: 10  CONTACT HRS: 4 hpw  PREREQUISITES: Nil

Subject overview
In this subject students will develop and apply knowledge of state taxes to business scenarios and transactions, and will be able to identify and apply knowledge of federal taxes applicable to BAS and IAS preparation. Students will learn how to evaluate the impact of taxation on business opportunities and structures, and how to calculate and account for payroll applying both state and federal taxation compliance requirements.

Indicative assessment schedule
Class Participation 15%
Presentation 10%
Mid-Semester Exam 25%
Final Exam 50%
### SUBJECT: Accounting foundations II

**CODE:** ACACC102A  
**CREDIT POINTS:** 10  
**CONTACT HRS:** 4 hpw  
**PREREQUISITES:** ACACC101A

**Subject overview**  
This subject aims to build on the principles and concepts established in ACACC101A Accounting Foundations I. Students will examine the regulatory framework of accounting including the measurement and recognition of assets, liabilities, income and expenses. Cost accounting concepts are introduced including job costing, budgeting and cost/volume/profit relationships. Financial statements and cash flows are analysed from the perspective of investor decision making.

**Indicative assessment schedule**  
<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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</thead>
<tbody>
<tr>
<td>Quiz</td>
<td>5%</td>
</tr>
<tr>
<td>Mid-Semester Exam</td>
<td>15%</td>
</tr>
<tr>
<td>Computerised Practice Set</td>
<td>10%</td>
</tr>
<tr>
<td>Group Assignment &amp; Presentation</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>50%</td>
</tr>
</tbody>
</table>

### SUBJECT: Principles of economics and economic theory in practice

**CODE:** AFFIN102A  
**CREDIT POINTS:** 10  
**CONTACT HRS:** 4 hpw  
**PREREQUISITES:** Nil

**Subject overview**  
In this subject students are introduced to the basics of economics: microeconomics, macroeconomics, competition, market structure and the role of the public sector, social and environmental policies. Students will explore the historical contributors to current theories, and examine some of the more recent impacts on markets and their economic triggers, such as market failure and risk in an increasingly globalised financial system.

**Indicative assessment schedule**  
<table>
<thead>
<tr>
<th>Component</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Quiz</td>
<td>5%</td>
</tr>
<tr>
<td>Essay</td>
<td>25%</td>
</tr>
<tr>
<td>Personal Learning Journal</td>
<td>20%</td>
</tr>
<tr>
<td>Exam</td>
<td>50%</td>
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</tbody>
</table>

### SUBJECT: Marketing fundamentals

**CODE:** BUMKT101A  
**CREDIT POINTS:** 10  
**CONTACT HRS:** 4 hpw  
**PREREQUISITES:** Nil

**Subject overview**  
This subject provides students with an opportunity to explore basic marketing concepts from a practical perspective. Particular emphasis is given to the development of a holistic approach to marketing and the application of core concepts and frameworks to real life business situations. The aim of the subject is to provide students with the conceptual and practical skills necessary to identify and solve marketing problems and to be able to design and implement a marketing mix to take advantage of opportunities or counter threats in the market place.

**Indicative assessment schedule**  
<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiz</td>
<td>10%</td>
</tr>
<tr>
<td>Business Report</td>
<td>15%</td>
</tr>
<tr>
<td>Group Marketing Plan</td>
<td>25%</td>
</tr>
<tr>
<td>Group Presentation</td>
<td>10%</td>
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<tr>
<td>Final Exam</td>
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</table>

### SUBJECT: Business statistics

**CODE:** BUSTA101A  
**CREDIT POINTS:** 10  
**CONTACT HRS:** 4 hpw  
**PREREQUISITES:** Nil

**Subject overview**  
In this subject students will learn how to solve problems using statistical techniques and to communicate statistical information using words, tables and graphs; calculate measures of central tendency and measures of dispersion; calculate probabilities using the standard normal distribution; collect data using appropriate sampling techniques; analyse how variables change over time, including the use of index numbers, and prediction of future values; analyse relationships between variables using appropriate correlation and regression techniques; and use the statistical features of MS-Excel to manipulate and analyse data.

**Indicative assessment schedule**  
<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiz</td>
<td>20%</td>
</tr>
<tr>
<td>Assignment/Tutorial Portfolio</td>
<td>30%</td>
</tr>
<tr>
<td>Final Examination</td>
<td>50%</td>
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</tbody>
</table>
Associate Degree of Accounting

<table>
<thead>
<tr>
<th>SUBJECT: Cost accounting</th>
<th>CODE: ACACC201A</th>
<th>CREDIT POINTS: 10</th>
<th>CONTACT HRS: 4 hpw</th>
<th>PREREQUISITES: AFFIN104A</th>
</tr>
</thead>
</table>

Subject overview
This subject introduces students to management accounting techniques and applications, with a strong focus on the decision-making that is underpinned by the techniques and calculations. The role of contemporary management accountants as business partners providing critical support to decision makers within the organisation is emphasised.

Indicative assessment schedule
- Portfolio: 20%
- Mid-Semester Exam: 20%
- Spreadsheet Assignment: 10%
- Final Exam: 50%

<table>
<thead>
<tr>
<th>SUBJECT: Accounting information systems</th>
<th>CODE: ACACC202A</th>
<th>CREDIT POINTS: 10</th>
<th>CONTACT HRS: 4 hpw</th>
<th>PREREQUISITES: AFFIN104A</th>
</tr>
</thead>
</table>

Subject overview
This subject offers a uniquely Australian perspective on the business processes that are central to many organisations both large and small. Students are introduced to the accounting information systems that are critical to businesses, and the crucial role they play in terms of data, reporting, decisions, controls and operations. Topics covered include internal controls, business processes, systems development, systems audits and database structures.

Indicative assessment schedule
- Tutorial Participation: 10%
- Essay: 15%
- Project: 25%
- Final Exam: 50%

<table>
<thead>
<tr>
<th>SUBJECT: Professional ethics - accounting</th>
<th>CODE: ACETH201A</th>
<th>CREDIT POINTS: 10</th>
<th>CONTACT HRS: 4 hpw</th>
<th>PREREQUISITES: Nil</th>
</tr>
</thead>
</table>

Subject overview
This subject builds on the introduction to ethics incorporated in Academic Foundations, with a focus on ethics in professional practice and corporate social responsibility. Students will be introduced to ethical dimensions and be encouraged to use these as the foundation for investigating business activities in the domestic and international environment. Students will examine the roles and functions of regulatory authorities, codes of conduct and ethics and professional standards.

Indicative assessment schedule
- Workplace Case Study: 30%
- Group Assignment & Presentation: 50%
- Personal Learning Journal: 20%

<table>
<thead>
<tr>
<th>SUBJECT: Commercial law I</th>
<th>CODE: BULAW201A</th>
<th>CREDIT POINTS: 10</th>
<th>CONTACT HRS: 4 hpw</th>
<th>PREREQUISITES: Nil</th>
</tr>
</thead>
</table>

Subject overview
In this subject students learn about the primary features of the Australian Legal System including the role of statute law and judge made law and understand their interaction. Students also learn to differentiate between various legal concepts and legal relationships central to their role as an accountant in particular law of contracts; consumer protection and competition law; and various recognised business entities and relationships such as partnerships, registered companies and trusts including approved superannuation funds.

Indicative assessment schedule
- Quiz: 5%
- Research Report & Presentation: 15%
- Case Study/Report: 30%
- Final Exam: 50%

<table>
<thead>
<tr>
<th>SUBJECT: Financial accounting</th>
<th>CODE: ACACC203A</th>
<th>CREDIT POINTS: 10</th>
<th>CONTACT HRS: 4 hpw</th>
<th>PREREQUISITES: AFFIN104A</th>
</tr>
</thead>
</table>

Subject overview
The aims of this subject is to develop the students understanding of current issues in the field of corporate financial reporting, formulate skills via the application of Australian Accounting Standards and to gain insight into importance of reliable financial reports.

Indicative assessment schedule
- Tutorial Participation: 10%
- Mid-Semester Exam: 20%
- Group Assignment: 20%
- Final Exam: 50%
Associate Degree of Accounting

**SUBJECT: Accounting internship**
**CODE: ACINT201A**  **CREDIT POINTS: 10**  **CONTACT HRS: 4 hpw**  **PREREQUISITES: All Level 100 subjects**

**Subject overview**
This subject exposes students to the current accounting work environment and provides them with a rich opportunity to apply and consolidate their study of accounting and business practice and ethical principles, all of which contribute to their work-readiness and confidence as accounting paraprofessionals. Students will also have the opportunity to practice core employment capabilities, including communication, problem solving and working as part of teams.

**Indicative assessment schedule**
- Internship Plan 10%
- Career Plan 20%
- Internship Report 20%
- Reflective Portfolio/Report 50%

**SUBJECT: Business finance**
**CODE: BUFIN201A**  **CREDIT POINTS: 10**  **CONTACT HRS: 4 hpw**  **PREREQUISITES: Nil**

**Subject overview**
This subject aims to introduce the student to the fundamental concepts of business finance in the context of the Australian institutional environment. This is an introductory subject in finance covering concepts of financial theory and the tools used to aid financial decisions. The purpose of the subject is to develop an understanding of the role of the financial manager within a firm and the basic financial management practices in the context of the three major decisions of investing, financing and dividend payout.

**Indicative assessment schedule**
- Portfolio 10%
- Mid-Semester Exam 20%
- Group Assignment & Presentation 20%
- Final Exam 50%

**SUBJECT: Commercial law II**
**CODE: BULAW202A**  **CREDIT POINTS: 10**  **CONTACT HRS: 4 hpw**  **PREREQUISITES: BULAW201A**

**Subject overview**
The subject will introduce students to a range of legal concepts including modern property law both real and personal, intellectual property law, law of personal insolvency and the concept of a tort including the range of tortious conduct, and liability and remedies in the world of business with particular reference to negligence, negligent misstatement, trade secrets, confidential information; good reputation, privacy and the impact of statutory regulation on these torts.

**Indicative assessment schedule**
- Quiz 5%
- Research Report & Presentation 15%
- Extended Case Study/Report 30%
- Final Exam 50%