



## Course information for

Associate Degree of Accounting

### Course Number

HE20522

### Locations

Meadowbank

Newcastle

Ourimbah

St George

Ultimo

Go higher

## Associate Degree of Accounting

### 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

ACACC101A	Accounting Foundations I (10CP)
BUACD101A	Academic Foundations (10CP)
BUMGT101A	Management Fundamentals (10CP)

##### Plus one elective selected from the following:

AFFIN101A	Principles of Finance and Investment (10CP)
ACTAX101A	Business Tax and Compliance (10CP)

##### Semester 2

ACACC102A	Accounting Foundations II (10CP)
AFFIN102A	Principles of Economics and Economic Theory in Practice (10CP)
BUMKT101A	Marketing Fundamentals (10CP)
BUSTA101A	Business Statistics (10CP)

#### Year 2 Level 200 –Accounting Capability Development

##### Semester 3

ACACC201A	Cost Accounting (10CP)
ACACC202A	Accounting Information Systems (10CP)
ACETH201A	Professional Ethics – Accounting (10CP)
BULAW201A	Commercial Law I (10CP)

##### Semester 4

ACACC203A	Financial Accounting (10CP)
ACINT201A	Accounting Internship (10CP)
BUFIN201A	Business Finance (10CP)
BULAW202A	Commercial Law II (10CP)

## 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%

## Associate Degree of Accounting

**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

Quiz	5%
Mid-Semester Exam	15%
Computerised Practice Set	10%
Group Assignment & Presentation	20%
Final Exam	50%

**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

Quiz	5%
Essay	25%
Personal Learning Journal	20%
Exam	50%

**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

Quiz	10%
Business Report	15%
Group Marketing Plan	25%
Group Presentation	10%
Final Exam	40%

**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

Quiz	20%
Assignment/Tutorial Portfolio	30%
Final Examination	50%

## Associate Degree of Accounting

**SUBJECT:** Cost accounting

**CODE:** ACACC201A

**CREDIT POINTS:** 10

**CONTACT HRS:** 4 hpw

**PREREQUISITES:** AFFIN104A

### 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%

**SUBJECT:** Accounting information systems

**CODE:** ACACC202A

**CREDIT POINTS:** 10

**CONTACT HRS:** 4 hpw

**PREREQUISITES:** AFFIN104A

### 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%

**SUBJECT:** Professional ethics - accounting

**CODE:** ACETH201A

**CREDIT POINTS:** 10

**CONTACT HRS:** 4 hpw

**PREREQUISITES:** Nil

### 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%

**SUBJECT:** Commercial law I

**CODE:** BULAW201A

**CREDIT POINTS:** 10

**CONTACT HRS:** 4 hpw

**PREREQUISITES:** Nil

### 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%

**SUBJECT:** Financial accounting

**CODE:** ACACC203A

**CREDIT POINTS:** 10

**CONTACT HRS:** 4 hpw

**PREREQUISITES:** AFFIN104A

### 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 team.

### 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%