

**B COMMERCE - ACCOUNTING**  
**Professional Accounting**

This is a suggested sequence of units which may guide you in planning your academic program for 2008. It is your responsibility to check prerequisites and ensure that your program satisfies the University requirements for the award of a Bachelor Degree as set out in the 2008 Handbook.

Students transferring to Macquarie University who wish to have qualifications obtained at other tertiary institutions considered for accreditation by the professional accounting bodies (CPA Australia and ICAA) are reminded that it is the student's responsibility to ensure that these qualifications are accepted by the professional bodies.

With effect from January 2005 CPA Australia has set a limit on two conceded passes (PCs) in a three year Bachelor degree. Additional limits apply to conceded passes in core accounting and business units. Please refer to the websites of the CPA (<http://www.cpaaustralia.com.au>) and the ICAA (<http://www.icaa.org.au>) for further information.

General requirements for the degree

Minimum number of credit points – 68; maximum number of credit points at 100 level – 30; minimum number of credit points in units at 300 level or above designated in the Schedule of Undergraduate Units as Commerce or Economics units – 18, and the completion of other specific requirements as set out below.

Unit Code	Unit Name	Credit Points
<b>First Year</b>		
ACCG100 <b>OR</b> ACCG105 ACCG101 ACST101 ISYS <b>OR</b> COMP ECON110 ECON111 <b>OR</b> BBA103# STAT170 <b>OR</b> STAT171	Accounting 1A <b>OR</b> Introductory Financial Accounting Accounting 1B Techniques and Elements of Finance Any 100 level ISYS <b>OR</b> COMP unit (ISYS123 suggested) Macroeconomic Principles Microeconomic Principles <b>OR</b> Business Economics# Introductory Statistics <b>OR</b> Statistical Data Analysis	3  3 3 3 3 3  3  21
<b>Second Year</b>		
ACCG200 ACCG201 ACCG250 <b>OR</b> ACCG251 ACCG253 BUSL250	Fundamentals of Management Accounting Organisational Planning and Control Accounting Systems Design and Development <b>OR</b> Accounting & Information Systems Financial Management Business Law	3 3 3  3 3 15
<b>Third Year</b>		
ACCG310 ACCG323 ACCG340 BUSL301 BUSL320	Corporate Accounting and Reporting Financial Accounting Theory and Practice Auditing and Assurance Services Corporations Law Revenue Law	4 4 3 3 3 17

Elective units

To complete the necessary 68 credit points to attain this degree you will need to complete a total of **15** credit points worth of electives. At least three (3) of these credit points must be completed at 300 level, chosen from units offered within the Division of ECFS or from other 'Commerce; Economics' designated units (see list overleaf). The remaining 12 credit points may be chosen from any units offered throughout the University (provided you have the necessary prerequisites), **however** no more than 30 credit points at 100-level will be counted towards the 68 required for the degree. This means that students will usually complete three (3) elective units at 100 level, and one (1) elective unit at 200 level.

# This unit is only available to students in the BBA program

#### Additional Finance Major

If you wish to attain an additional Finance major within the B Com - Accg degree, you will have to direct your study of electives towards those finance units which you must take to complete a coherent study in Finance. The requirements for a major in Finance are: At least 12 credit points from ACCG329 or ACST305, ACCG350, ACCG352, ACCG353, ACST300, ECON335, ECON350, ECON360. Please note that this additional major will not be listed on your testamur on graduation, as you will be completing a B Com - Accg degree.

#### Students from TAFE

Students who have articulated across to Macquarie from TAFE will have certain subjects automatically exempted.

Holders of the TAFE *Diploma in Accounting* are granted 24 credit points advanced standing with 8 above 100 level, inclusive of specific exemptions from ACCG100, ACCG101 and possibly a ISYS unit (e.g. ISYS123).

Holders of the TAFE *Advanced Diploma in Accounting* are granted 36 credit points advanced standing, with 12 above 100 level, inclusive of specific exemptions from ACCG100, ACCG101, possibly a 100 level ISYS unit (e.g. ISYS123), and ACCG200 if a satisfactory pass has been obtained at TAFE in both FNSACCT507A (Provide Management Accounting Information); and FNSACCT613A (Prepare and Analyse Management Accounting Information).

An exemption is also available for BUSL250 provided a satisfactory pass has been obtained in the following 4 TAFE subjects FNSACCT404A (Make Decisions in a Legal Context); FNSACCT502A (Prepare Income Tax Returns); FNSACCT601A (Prepare Complex Tax Returns and Lodgment); FNSACCT604A (Monitor Corporate Governance); and for ACST101 (Techniques and Elements of Finance) provided a satisfactory pass has been obtained at TAFE in the 2 subjects: FNSACCT608A (Evaluate Organisations Financial Performance); FNSACCT609A (Evaluate Financial Risk).

#### *List of "Commerce; Economics" designated units at 300 level*

ACCG310	ACST357	BUSL301	ECON312	HRM307	LAW 406	PSY 307
ACCG323	ACST400	BUSL315	ECON332	HRM317	LAW 407	PSY 334
ACCG329	ACST401	BUSL320	ECON333	HRM327	LAW 421	PSY 345
ACCG330		BUSL333	ECON335		LAW 422	
ACCG340	BBA 301	BUSL350	ECON349	ISYS326	LAW 428	
ACCG350	BBA 303	BUSL377	ECON350		LAW 437	STAT302
ACCG352	BBA 311	BUSL379	ECON356	JPN 315	LAW 503	STAT320
ACCG353	BBA 313	BUSL388	ECON359	JPN 320		STAT321
ACCG355	BBA 315		ECON360	JPN 330	MKTG302	STAT328
ACCG356	BBA 320	COMP323	ECON361	JPN 331	MKTG303	STAT329
ACCG400	BBA 321	COMP329	ECON385	JPN 332	MKTG304	STAT371
ACCG401	BBA 340		ECON394	JPN 350	MKTG305	STAT373
	BBA 350	DEM 355	ECON396	JPN 361	MKTG306	STAT375
ACST300	BBA 351	DEM 356		JPN 378	MKTG401	STAT378
ACST305	BBA 360		FIN 310	JPN 381	MKTG420	STAT379
ACST354	BUS 301	ECON303		JPN 382		STAT395
ACST355	BUS 302	ECON309	GEOS311		MPCE360	STAT401
ACST356	BUS 303	ECON311	GEOS321			STAT411
			GEOS324		PHIL364	

Please note that these 'Commerce; Economics' designated units may be subject to change. Please ensure that you check the online handbook at [www.handbook.mq.edu.au](http://www.handbook.mq.edu.au) before you proceed with your enrolment.

As noted above, you may want to think in advance about which 300 level units you may be interested in so that you can plan your study of prerequisites as electives.