



## Course descriptions for a Master of Professional Accounting (MPA) and related courses School of Business

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<b>Unit outlines attached</b>	
<ul style="list-style-type: none"> <li>• BL914 Commercial Law</li> <li>• BL915 Corporate Law</li> <li>• BL916 Taxation Law and Practice</li> <li>• BE903 Business Economics (unit outline for equivalent unit BE402 Business Economics provided)</li> <li>• MB921 Quantitative Methods for Business (unit outline for equivalent unit MB521 Business Statistics provided)</li> <li>• BA931 Introduction to Accounting</li> <li>• BA932 Corporate Accounting</li> <li>• BA933 Cost and Management Accounting</li> <li>• BA935 Auditing and Assurance Services</li> <li>• BA934 Financial Accounting</li> <li>• BA936 Financial Management</li> </ul>	

**Course titles:**

- Master of Professional Accounting (MPA)
- Graduate Certificate of Commerce  
(Exit point, comprising first 60 credit points of MPA)
- Graduate Diploma of Commerce  
(Exit point, comprising first 120 credit points of MPA)
- Master of Commerce (Professional Accounting)  
(comprising MPA plus an additional 60 credit points of study drawn from existing School of Business graduate programs)

**School:** School of Business

**Admission requirements:**

A bachelor's degree. In exceptional circumstances applicants who do not have a bachelor's degree may be admitted on the basis of relevant work experience, non-degree qualifications (including professional qualifications), and demonstrated capacity to undertake the course, as assessed by the Courses Coordinator. Applicants without a bachelor's degree would normally be admitted initially to the Graduate Certificate of Commerce.

Applicants whose bachelor's degree was not undertaken in the English language would need to demonstrate English proficiency to the following standard: TOEFL 550 or IELTS 6 or equivalent.

Applicants would be presumed to have proficiency in using a computer, including common office automation software such as spreadsheets and word-processing programs. Where such proficiency is not held, applicants would be required to undertake a preparatory program which would be additional to the MPA course requirements.

**Applications for credit:**

Applications for credit on the basis of prior study will only be approved where the prior study was undertaken at the graduate level and is deemed to be equivalent in content, currency and standard.

Students in existing UB courses may apply to transfer into the MPA or Master of Commerce (Professional Accounting) and receive appropriate credit.

**Duration:**

- Graduate Certificate of Commerce: 1 teaching period / 6 months (or part-time equivalent)
- Graduate Diploma of Commerce: 2 teaching periods / 12 months (or part-time equivalent)
- Master of Professional Accounting (MPA): 3 teaching periods / 18 months (or part-time equivalent)
- Master of Commerce (Professional Accounting): 4 teaching periods / 24 months (or part-time equivalent)

**Mode:**

International students would study the course on a full-time basis, domestic students could choose between full-time or part-time modes. The course would be offered at the Mt Helen campus and/or through partner institutions. While 'face to face' teaching would generally be emphasised, additional and/or alternative delivery modes (such as web-based delivery) may also be utilised.

**Course objectives:***Master of Professional Accounting and Master of Commerce (Professional Accounting)*

The primary objective of these courses is to enable students whose first degree is in a non-accounting field to undertake a professional career in accounting (and/or related fields, such as finance). In particular, it is envisaged that accreditation will be sought to allow graduates of the MPA and the Master of Commerce (Professional Accounting) to obtain membership of a recognised professional accounting association. Consistent with this, the primary focus of these courses is to enable students to obtain proficiency in the 'core curriculum in accounting and business areas' and 'generic skills' specified in the accreditation guidelines issued by CPA Australia. These may be summarised as follows:

*Core curriculum in accounting and business areas:*

- Accounting systems and processes
- Financial Accounting
- Professional and regulatory processes
- Accounting theory
- Management Accounting
- Finance
- Auditing
- Commercial and corporations law

- Taxation
- Organisational functioning
- Information systems design and development
- Economics
- Quantitative methods

(In addition, CPA Australia require that the teaching of ethics be taught 'across the curriculum')

*Generic skills:*

- Routine (report writing, computer literacy)
- Analytic/design skills
- Appreciative skills
- Personal skills
- Interpersonal skills

An additional objective for the Master of Commerce (Professional Accounting) is to extend students' knowledge, values and skills in Commerce-related subject areas which are additional to the 'core curriculum in accounting and business areas' specified above. As such, it is expected that this course will appeal to students wishing to undertake a more extensive program of study (that is, two years of full-time study or equivalent) than is offered in the 18 month MPA program.

*Graduate Certificate of Commerce: 1 teaching period / 6 months (or part-time equivalent)*

The objective of this course is to provide students with a foundation standard of knowledge, skills and values in key subject areas of Commerce. The course will provide an exit point for students not wishing to proceed to an intermediate level of accomplishment in these subject areas.

*Graduate Diploma of Commerce: 2 teaching periods / 12 months (or part-time equivalent)*

The objective of this course is to provide students with an intermediate standard of knowledge, skills and values in key subject areas of Commerce. The course will provide an exit point for students not wishing to proceed to an advanced level of accomplishment in these subject areas.

***Graduate characteristics:***

Consistent with the above course objectives, the generic graduate characteristics specified below would be achieved in each course according to the following scale:

- Foundation standard: Graduate Certificate of Commerce

- Intermediate standard: Graduate Diploma of Commerce
- Advanced standard: Master of Professional Accounting and Master of Commerce (Professional Accounting)

Graduates will:

- Have an up-to-date understanding and appreciation of commerce-related disciplines, and practical expertise in those disciplines.
- Have an ethical approach to commercial activity.
- Value learning, and appreciate that the maintenance of professional competence is an ongoing process requiring a commitment to life long learning.
- Be able to communicate effectively, both orally and in writing.
- Be effective users of information technology relevant to commerce.
- Have interpretational, analytical and problem-solving skills, and be able to construct and evaluate arguments.
- Be able to work independently and conduct research into particular issues and topics.
- Be flexible and able to adjust to a changing environment and respond to new opportunities.
- Have co-operative work skills and understand group dynamics.
- Be tolerant of ambiguity.

Attainment of these characteristics at an advanced standard, as achieved by graduates of the Master of Professional Accounting and the Master of Commerce (Professional Accounting), will mean these graduates possess the characteristics necessary to embark on a professional career in accounting and/or related fields.

An additional characteristic of graduates of the Master of Commerce (Professional Accounting) is that they will have extended the breadth of their knowledge, skills and values in Commerce-related disciplines, through having undertaken – relative to Master of Professional Accounting graduates – an additional semester or equivalent of study in commerce-related discipline areas.

**Course structures:**

**18 month (180 credit point) MPA program:**

- Completion of units listed in the following table, or equivalent:

<b>First teaching period</b>	BL914 Commercial Law 15 cp	BE903 Business Economics 15 cp  (Equivalent to existing unit BE402 Business Economics)	BA931 Introduction to Accounting 30 cp [A composite of BA507 and BA401]	
<b>Second teaching period</b>	BL915 Corporate Law 15 cp	MB921 Quantitative Methods for Business 15 cp  (Equivalent to existing unit MB521 Business Statistics)	BA932 Corporate Accounting 15 cp	BA933 Cost and Management Accounting 15 cp
<b>Third teaching period</b>	BL916 Taxation Law and Practice 15 cp	BA935 Auditing and Assurance Services 15 cp	BA934 Financial Accounting 15 cp	BA936 Financial Management 15 cp

**Note:** Unit outlines for all the above units are attached (equivalent units provided for BE903 and MB921).

**6 month (60 credit point) Certificate of Commerce:**

- Completion of units listed above for first teaching period, or equivalent.

**12 month (120 credit point) Graduate Diploma of Commerce:**

- Completion of units listed above for first and second teaching periods, or equivalent.

**24 month (240 credit point) Master of Commerce (Professional Accounting):**

- Completion of units listed above for first, second and third teaching periods, or equivalent, plus an additional 60 credit points selected from the following list of existing accredited units within the School of Business graduate programs, or other approved accredited units (all units listed are of 15 credit points except where indicated):

BM401 Marketing  
BM921 Consumer Market Research  
BM922 Marketing in the International Environment  
BM923 Strategic Marketing  
BN412 Human Resource Management  
BN921 Organisations: Behaviour, Structures, Processes  
BN923 Knowledge and Information Management  
BN926 Strategy and Management of Change  
BN933 Management – Employee Relations  
BN934 Human Job Design  
BN958 Comparative Issues in International Management  
BN961 Managerial Skills Workshop  
BS922 Competitive Analysis  
BS942 International Business

Students who graduate with an MPA would be ineligible for the Master of Commerce (Professional Accounting) and vice-versa.

