

## Bachelor of Business Accounting (BACC23) – Program Curriculum Map

Year 1								
Subject Title	Accounting Principles	Business Analytics 1	Business Economics	Academic and Professional Communications	Computerised Accounting Applications	Financial Accounting Fundamentals	Management Accounting Fundamentals	Business Law
Subject Code	BAC101	BAC106	BAC108	BSPB105	BAC102	BAC103	BAC104	BAC107
Credit Points	6	6	6	6	6	6	6	6
EFTSL	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Core/elective	Core	Core	Core	Core	Core	Core	Core	Core
Subject Objective	To introduce the conceptual foundations that impact on the recording of transactions, including development of the double entry accounting system and generally accepted accounting standards, and the history of Australian Accounting Standards.	To develop foundational knowledge, skills and application of business analytic tools.	To introduce the principles, concepts, data and analytical frameworks used in economics and to become familiar with the language of economics.	To develop foundational research, writing and communication skills required for academic study and the professional workplace.	To develop proficiency in the use and selection of computerised accounting packages for SMEs, and spreadsheet software for problem-solving and decision-making.	To develop knowledge of accounting for assets and liabilities, and disclosure in accordance with Australian Accounting Standards.	To introduce the information requirements of the internal users in the organisation.	To analyse the legal framework in which business structures operate in Australia and, understand the legal significance of contract law, tort law and consumer law for good business practice.
Learning Outcomes	<ol style="list-style-type: none"> <li>Understand the uses and limitations of key conventions, practices, business entities and classifications in an accounting environment.</li> <li>Apply double entry accounting principles to the recording of transactions.</li> <li>Analyse transactions to identify their nature and form.</li> <li>Evaluate and utilise inventory recording and valuation methods.</li> <li>Apply the principles of accrual accounting.</li> <li>Produce a set of appropriately classified financial reports for a sole trader.</li> <li>Understand the importance of ethics, including the requirements of professional ethics codes, and how to recognise and address ethical dilemmas as part of the decision-making process.</li> </ol>	<ol style="list-style-type: none"> <li>Examine the role of mathematics and statistics in business and utilise a range of analytical tools to provide mathematical and statistical solutions to business problems.</li> <li>Perform percentage adjustments to common commercial situations including depreciation, break even analysis and financial calculations and those requiring algebraic manipulation of formulae.</li> <li>Plot and interpret graphs, apply them to business decision-making and discuss the significant features of graphs.</li> <li>Demonstrate correct usage of measures of central tendency and measures of dispersion for both grouped and ungrouped data to describe data and interpret the results of these measures.</li> <li>Use measures of association to evaluate statistical relationships between different factors and determine simple linear predictions and the validity of these results.</li> <li>Apply probability calculations and normal distribution techniques to calculate probabilities for business scenarios.</li> </ol>	<ol style="list-style-type: none"> <li>Demonstrate a understanding of the core concepts and tools of economics.</li> <li>Relate basic economic theory and principles to current economic issues and evaluate related public economic policies.</li> <li>Apply economic principles and reasoning to solving business problems.</li> <li>Interpret charts, graphs, and tables and use the information to make informed judgments.</li> <li>Communicate knowledge and understanding of economic issues using written, verbal and visual expression.</li> <li>Critically reflect on the broader social consequences of economic decision making.</li> </ol>	<ol style="list-style-type: none"> <li>Undertake research for academic and professional purposes.</li> <li>Access, interpret and critically evaluate varied academic and professional sources of information.</li> <li>Distinguish between and apply appropriate conventions to produce a range of academic and professional texts.</li> <li>Develop and articulate coherent written arguments and oral presentations.</li> <li>Plan, write and format different styles of academic and professional documents.</li> </ol>	<ol style="list-style-type: none"> <li>Interpret, analyse, solve and apply accounting information in a desktop accounting environment.</li> <li>Evaluate and record business transactions using a cloud-based accounting package.</li> <li>Compare and contrast the advantages and disadvantages of different accounting software packages and critically review the risks associated with the acquisition of accounting software.</li> <li>Develop and maintain various business models and perform data analyses to solve problems and support decision-making using spreadsheet software.</li> </ol>	<ol style="list-style-type: none"> <li>Analyse measurement and financial reporting issues in the preparation of financial statements.</li> <li>Identify and calculate ratios, describe their purpose and application in analysing an entity's liquidity, profitability and solvency, and appreciate the ratio interrelationship.</li> <li>Disclose assets and liabilities in accordance with International Reporting Standards (IRS) and Australian Accounting Standards.</li> <li>Account for partnerships.</li> </ol>	<ol style="list-style-type: none"> <li>Explain the role and responsibilities, including the ethical requirements, of the management accountant and contrast to other accounting roles in the organisation.</li> <li>Analyse the nature of costs and their application in different environments and for diverse purposes.</li> <li>Analyse cost flows in a manufacturing environment.</li> <li>Apply costs to inventory in service, retail and manufacturing organisations.</li> <li>Prepare a range of budgets including the master budget.</li> </ol>	<ol style="list-style-type: none"> <li>Analyse and interpret state and federal areas of legal responsibility.</li> <li>Identify the structure of the Australian parliament and court systems.</li> <li>Review the rights and responsibilities of parties to a contract.</li> <li>Explain the laws and regulations that govern the different forms of legal entities, including the significance of the concept of separate legal entity.</li> <li>Apply data protection and privacy regulations when collecting, generating, storing, accessing, using or sharing data and information.</li> <li>Apply the legal principles relating to consumer protection with specific reference to state and federal legislation.</li> </ol>
Average weekly contact	4 hours	4 hours	4 hours	3 hours	5 hours	4 hours	4 hours	4 hours
Average weekly independent learning	8 hours	8 hours	8 hours	9 hours	7 hours	8 hours	8 hours	8 hours
TOTAL HOURS (Semester)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)
Assessment	AT 1: Individual assignment 10% AT 2: Class test, 2 hours 20% AT 3: Case study 20% AT 4: Examination, 3 hours 50% Hurdle: Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above.	AT 1: Online Quizzes (x 2) 10% AT 2: Assignment, 1500 words equiv. 15% AT 3: Excel test, 1 hour 25% AT 4: Examination, 2 hours 50%	AT 1: Quizzes, 20 minutes (x 5) 10% AT 2: Class Test, 2 hours 25% AT 3: Independent structured research project, 1500 words 25% AT 4: Examination, 2 hours 40%	AT 1: ePortfolio, 1000 words 25% AT 2: Group presentation and peer evaluation, 15 min 25% AT 3: Research essay, 1000 words 25% AT 4: Group research report, 2000 words 25%	AT 1: Desktop accounting package case study 1, 20% AT 2: Cloud- based accounting package case study 2 20% AT 3: Accounting software selection report and presentation, 1,000 words 25% AT 4: Problem solving: spreadsheet software project 35%	AT 1: Class test, 2 hours 25% AT 2: Assignment and presentation, 1,000 words 25% AT 3: Examination, 3 hours 50% Hurdle: Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above	AT 1: Online Quiz (x 2), 10% AT 2: Class test, 2 hours 25% AT 3: Master budget assignment, 1,250 word equiv 25% AT 4: Examination, 2 hours 40% Hurdle: Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above	AT 1: Class tests (x4) 30% AT 2: Research assignment, 2,000 words 20% AT 3: Examination (open book), 3 hours 50%
Co-/Pre-requisites	nil	nil	nil	nil	Prerequisite: BAC101 Accounting Principles	Prerequisite: BAC101 Accounting Principles	Prerequisite: BAC101 Accounting Principles	nil

Year 2								
Subject Title	Corporate Accounting	Business Finance	Organisational Behaviour and Design	Accounting Information Systems	Business Analytics 2	Taxation Law	Elective	Elective
Subject Code	BAC201	BAC202	BAC205	BAC203	BAC207	BAC206		
Credit Points	6	6	6	6	6	6	6	6
EFTSL	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Core/elective	Core	Core	Core	Core	Elective	Core	Elective	Elective
Subject Objective	To provide an understanding of, and practice in applying, accounting methods for a variety of business transactions which are used to prepare and organise a company's (or group of companies') financial statements that comply with all legal and accounting requirements.	To provide an introduction to the financial decisions made by managers of a business involving the acquisition of funds and the subsequent effective use of those funds to generate cash flows with the ultimate objective of maximizing company size, profit and share price.	To develop an understanding of how work gets done in the contemporary business environment through the interaction of individuals, teams and systems and to apply that knowledge to achieve organisational effectiveness.	To explain the interconnection between accounting, databases and business processes, with emphasis on how internal controls are embedded within these processes and how this supports the provision of audit and assurances processes.	To further develop knowledge and skills in business analytic tools to aid business decisions.	To examine the principles underlying the taxation of income in Australia in order to understand the concepts and practical application of Australian taxation law.	See electives table	See electives table
Learning Outcomes	<ol style="list-style-type: none"> <li>Distinguish between the different types of companies, and the rules relevant to each arising from the Corporations Legislation, Accounting Standards and Australian Stock Exchange.</li> <li>Analyse and prepare accounting transactions for companies in order to produce external financial reports required under regulatory and conceptual frameworks, including Accounting for Share Capital and Reserves, Accounting for income taxes, and Accounting for the liquidation process.</li> <li>Examine the nature of disclosure in a public company as per the relevant accounting standards.</li> <li>Generate a set of appropriately classified financial reports for a single entity and a consolidated group, incorporating notes for a reporting entity/public company.</li> <li>Evaluate different business combinations – inter corporate investment, equity accounting, joint venture, and consolidation for a variety of diverse clients.</li> </ol>	<ol style="list-style-type: none"> <li>Demonstrate an understanding of the concept of cost of capital and the effect of risk on the cost of capital.</li> <li>Identify the major investment and financial decisions made by managers of business entities and explain role of financial markets and the concept of market efficiency.</li> <li>Examine the mathematical techniques used to derive values for concepts of price, return, time and risk of financial instruments and net present value and internal rates of return.</li> <li>Demonstrate an understanding of the concepts of risk and return, the risk return trade off and methods of measuring risk and that diversification can be used to reduce portfolio risk.</li> <li>Contrast the benefits of using equity as a source of finance against that of the main effects of using debt finance and explain the effects of financial leverage in a range of diverse contexts.</li> <li>Analyse the role of financial intermediaries, instruments and markets in facilitating the flow of funds in capital markets.</li> <li>Demonstrate a comprehensive understanding of major ethical frameworks, theories and concepts and their role in the provision of financial advice.</li> </ol>	<ol style="list-style-type: none"> <li>Evaluate and apply the concepts of organisational behaviour and organisational culture and analyse the work of selected organisational behaviour theorists.</li> <li>Explore patterns of individual behaviour and motivational factors in the work environment.</li> <li>Explain the basis of organisational design, assess formal and informal organisational structures and identify the position of the manager in these areas.</li> <li>Assess the use of power, politics and influence in organisations in both the public and private sectors.</li> <li>Explore the development of leadership theories and their application in the contemporary business environment.</li> <li>Understand the concept of organisational culture and organisational change and how managers can bring about change successfully.</li> <li>Evaluate some important issues Australian organisations are currently facing, and are likely to face in the future, and discuss changes businesses will have to implement to retain a competitive position.</li> </ol>	<ol style="list-style-type: none"> <li>Explain the stages of the systems development life cycle and the accountant's role in designing, developing, implementing and maintaining an accounting information system.</li> <li>Use flowcharting software to document business processes and evaluate the data flows within various business processes and the controls that exist to provide assurance of the integrity of these systems, to support the role of the audit function.</li> <li>Apply relational database concepts and techniques to design and construct functional accounting information system elements using relational database software.</li> <li>Analyse the relationships among social, ethical and legal issues raised by information systems and the consequences of computer crime and fraud on organisations.</li> <li>Explain the impact of ICT on current and emerging accounting practices dealing with different types of organisations.</li> <li>Formulate and maintain computer-based business models, and big data dashboard visualisations, suitable for use by management and decision makers.</li> </ol>	<ol style="list-style-type: none"> <li>Apply quantitative methods and techniques to analyse business data.</li> <li>Undertake confidence interval estimation and hypothesis testing for several business scenarios.</li> <li>Utilise probability distributions to aid business decision making.</li> <li>Construct multiple regression models to make business prediction.</li> <li>Determine time series forecasts and undertake data smoothing.</li> </ol>	<ol style="list-style-type: none"> <li>Determine and explain the fundamental concepts associated with the taxation of income in Australia.</li> <li>Critically assess the framework and operation of taxation law in Australia, including income tax legislation, decided cases and other tax authorities in determining a taxpayer's liability to taxation.</li> <li>Differentiate and apply the principles of taxation as embodied in the relevant provisions and legislation in calculations of taxable income and liability of individuals, companies, trusts and superannuation funds.</li> <li>Evaluate recent developments in Australian taxation law that are likely to impact in the future.</li> <li>Identify and understand tensions between compliance with ethical principles and the interrelationship between the law, regulations and public interest issues in the context of taxation law.</li> </ol>		
Average weekly contact	4 hours	4 hours	4 hours	5 hours	4 hours	4 hours		
Average weekly independent learning	8 hours	8 hours	8 hours	7 hours	8 hours	8 hours		
TOTAL HOURS (Semester)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)		
Assessment	AT 1: Quizzes (x 2) 10% AT 2: Test, 1 hour 20% AT 3: Assignment, 1500 words 20% AT 4: Examination, 3 hours 50% Hurdle: Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above	AT 1: Class test, 1.5 hours 20% AT 2: Group assignment, 30% AT 3: Examination, 3 hours 50% Hurdle: Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above	AT 1: Argumentative Essay, 1800 words 40% AT 2: Discussion Posts (x 4), 1200 words (total) 30% AT 3: Examination, 2 hours 30%	AT 1: Group Research Report, 750 words 15% AT 2: Flowcharts and REA diagram assignment, 10% AT 3: Major Project, 2000 words equiv 45% AT 4: Examination, 2 hours 30%	AT 1: Online quizzes (x5), 500 word equiv 10% AT 2: Assignment 1, 1500 words 25% AT 3: Assignment 2, 1500 words 25% AT 4: Examination, 2 hours 40%	AT 1: Research project, 1500 words equiv 30% AT 2: Class Test, 1.5 hours 20% AT 3: Examination, 3 hours, 50% Hurdle: Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above		
Co-/Pre-requisites	Prerequisite: BAC103 Financial Accounting Fundamentals	Prerequisite: BAC104 Management Accounting Fundamentals	nil	Prerequisite: BAC102 Computerised Accounting Applications	Prerequisite: BAC106 Business Analytics 1	Prerequisite: BAC107 Business Law		

Program Curriculum Map						Bachelor of Business Accounting (BACC23)										
Year 3																
Subject Title	Advanced Financial Accounting		Corporations Law		Taxation Practice		Advanced Management Accounting		Accounting Theory		Auditing Principles and Practice		Corporate Governance and Ethics		Elective	
Subject Code	BAC301		BAC302		BAC307		BAC310		BAC311		BAC305		BAC306			
Credit Points	6		6		6		6		6		6		6		6	
EFTSL	0.125		0.125		0.125		0.125		0.125		0.125		0.125		0.125	
Core/elective	Core		Core		Core		Core		Core		Core		Core		Elective	
Subject Objective	To assess and synthesise specific complex elements in financial statements.		To analyse the legal framework in which a corporation operates in Australia.		To extend tax knowledge and apply in practical situations common in public practice.		To analyse different costing systems used by manufacturing, retail and service businesses.		To critically examine the nature and development of foundational concepts that drive the development of financial accounting practices and reporting standards.		To develop the knowledge and skills to understand the nature, complexity and diversity of assurance engagement practices.		To critically examine the principles and application of good corporate governance within the Australian business environment.		See electives table	
Learning Outcomes	<div><div>1.</div><div>Explain the nature of extractive industries and account for their transactions in accordance with the accounting standards.</div></div> <div><div>2.</div><div>Account for foreign currency transactions.</div></div> <div><div>3.</div><div>Translate a set of financial statements relating to a foreign subsidiary into functional and presentation currencies in order to permit consolidation.</div></div> <div><div>4.</div><div>Analyse different business combinations and apply the appropriate accounting treatment.</div></div> <div><div>5.</div><div>Apply the recognition criteria and measurement criteria and, subsequently, account for financial instruments appropriately.</div></div> <div><div>6.</div><div>Assess and interpret leases and establish the measurement, recording and reporting requirements applicable under Australian Accounting Standards.</div></div>		<div><div>1.</div><div>Examine and critically evaluate the regulatory requirement of the <i>Corporations Act 2001</i> (Cth), with particular regard to incorporation, the concept of limited liability, the rights and responsibilities of directors and shareholders and aspects of corporate insolvency and the winding up process.</div></div> <div><div>2.</div><div>Investigate and analyse the sourcing and regulation of corporate finance.</div></div> <div><div>3.</div><div>Critically review and debate complex legal problems in corporations law, including the role of ASIC, and recommend appropriate innovative resolutions.</div></div> <div><div>4.</div><div>Demonstrate skills in legal research and writing, critical analysis, problem solving, and communication in relation to corporations law.</div></div>		<div><div>1.</div><div>Examine and evaluate the legislative framework relating to goods and services tax (GST), PAYG withholding and tax instalment systems in Australia and interpret the law in factual situations.</div></div> <div><div>2.</div><div>Assess the operation of fringe benefits tax legislation and apply the law in factual situations.</div></div> <div><div>3.</div><div>Analyse the principles of income tax planning for individual and business taxpayers.</div></div> <div><div>4.</div><div>Evaluate and apply taxation law in relation to international transactions.</div></div> <div><div>5.</div><div>Apply the principles of taxation, including preparing business activity statements, and the preparation and lodgment of electronic income tax returns of various taxable entities.</div></div> <div><div>6.</div><div>Examine and evaluate the impact of recent developments in Australian taxation legislation on taxation practice.</div></div>		<div><div>1.</div><div>Allocate costs to inventory using a range of costing methods.</div></div> <div><div>2.</div><div>Analyse the issues involved in pricing decisions.</div></div> <div><div>3.</div><div>Evaluate tactical decisions relating to inventory production and sales for a range of diverse and sometimes complex contexts.</div></div> <div><div>4.</div><div>Appraise a company's performance using a range of tools that incorporate financial and non-financial performance indicators.</div></div> <div><div>5.</div><div>Examine the relationship between Management Accounting and Sustainability Accounting.</div></div> <div><div>6.</div><div>Evaluate the issues affecting supply chain management (SCM) and customer relationship management (CRM).</div></div>		<div><div>1.</div><div>Evaluate the development of financial regulation and accounting standards, both locally and internationally.</div></div> <div><div>2.</div><div>Interpret corporate sustainability and environmental reporting in the context of contemporary accounting practice.</div></div> <div><div>3.</div><div>Discuss the role of the conceptual framework in financial reporting.</div></div> <div><div>4.</div><div>Explain the role of positive accounting theory in describing and predicting accounting policy choice, the behaviour of the capital markets and the behaviour of relevant individuals.</div></div> <div><div>5.</div><div>Apply a conceptual approach to the definition and measurement of assets, liabilities, income, revenue, and equity.</div></div> <div><div>6.</div><div>Critically evaluate contemporary accounting issues that arise.</div></div>		<div><div>1.</div><div>Contrast the role of directors, key financial employees of the company and auditors in the prevention and detection of errors and irregularities in an organisation.</div></div> <div><div>2.</div><div>Analyse the internal control procedures within a company.</div></div> <div><div>3.</div><div>Determine audit risk and materiality.</div></div> <div><div>4.</div><div>Compare and contrast the types of audit reports.</div></div> <div><div>5.</div><div>Design audit programs to test the details of transactions and resulting balances for specific transaction cycles.</div></div> <div><div>6.</div><div>Evaluate and apply the common law and statutory principles relating to Auditor's liability.</div></div> <div><div>7.</div><div>Demonstrate an understanding of the ethical and legal obligations of the auditor, the societal roles and the responsibilities of the auditor.</div></div>		<div><div>1.</div><div>Review critically the necessity for corporate governance practices within a modern Australian business environment.</div></div> <div><div>2.</div><div>Compare and contrast the differing models and frameworks available to resolve regulatory, managerial and economic issues in the governance of corporations.</div></div> <div><div>3.</div><div>Identify and interpret the principles for corporate governance as recommended by the Australian Stock Exchange.</div></div> <div><div>4.</div><div>Critically evaluate the roles and responsibilities of shareholders, directors, management and auditors in the implementation and practice of corporate governance.</div></div> <div><div>5.</div><div>Define the characteristics of best corporate governance practices from a global perspective and review critically Australia's corporate governance model in the international corporate environment.</div></div> <div><div>6.</div><div>Research directors' responsibilities regarding social and environmental issues and the evolving approach to stakeholders.</div></div> <div><div>7.</div><div>Debate and critically reflect on the role of ethics, professionalism and corporate governance and the underpinning theories to support the role of accounting as a profession.</div></div>			
Average weekly contact	4 hours		5 hours		4 hours		4 hours		4 hours		4 hours		4 hours			
Average weekly independent learning	8 hours		7 hours		8 hours		8 hours		8 hours		8 hours		8 hours			
TOTAL HOURS (Semester)	156 (12 hours x 13 teaching weeks)		156 (12 hours x 13 teaching weeks)		156 (12 hours x 13 teaching weeks)		156 (12 hours x 13 teaching weeks)		156 (12 hours x 13 teaching weeks)		156 (12 hours x 13 teaching weeks)		156 (12 hours x 13 teaching weeks)			
Assessment	<div><div>AT 1:</div><div>Assignment 1 – practical case study, 400 words</div><div>5%</div></div> <div><div>AT 2:</div><div>Class Test, 1.5 hours,</div><div>20%</div></div> <div><div>AT 3:</div><div>Assignment 2, 1500 words equiv</div><div>25%</div></div> <div><div>AT 4:</div><div>Examination. 3 hours</div><div>50%</div></div> <div><div>Hurdle:</div><div>Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above</div></div>		<div><div>AT 1:</div><div>Class Test, 2 hours,</div><div>20%</div></div> <div><div>AT 2:</div><div>Assignment</div><div>30%</div></div> <div><div>AT 3:</div><div>Discussion Board collaboration</div><div>10%</div></div> <div><div>AT 4:</div><div>Examination, 3 hours,</div><div>40%</div></div> <div><div>Hurdle:</div><div>Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above</div></div>		<div><div>AT 1:</div><div>Business Activity Statement assignment</div><div>10%</div></div> <div><div>AT 2:</div><div>Income Tax Return Assignment</div><div>30%</div></div> <div><div>AT 3:</div><div>Class Participation</div><div>10%</div></div> <div><div>AT 4:</div><div>Class Project and Presentation</div><div>50%</div></div>		<div><div>AT 1:</div><div>Class test, 2 hours,</div><div>25%</div></div> <div><div>AT 2:</div><div>Assignment, 1500 words</div><div>25%</div></div> <div><div>AT 3:</div><div>Examination, 3 hours,</div><div>50%</div></div> <div><div>Hurdle:</div><div>Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above</div></div>		<div><div>AT 1:</div><div>Class Test, 2 hours</div><div>25%</div></div> <div><div>AT 2:</div><div>Case Study and presentation, 2 hours</div><div>25%</div></div> <div><div>AT 3:</div><div>Examination, 3 hours</div><div>50%</div></div> <div><div>Hurdle:</div><div>Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above</div></div>		<div><div>AT 1:</div><div>Class test, 1 hour</div><div>20%</div></div> <div><div>AT 2:</div><div>Research essay, 1500 words</div><div>30%</div></div> <div><div>AT 3:</div><div>Examination, 3 hours,</div><div>50%</div></div> <div><div>Hurdle:</div><div>Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above</div></div>		<div><div>AT 1:</div><div>Assessment and presentation</div><div>25%</div></div> <div><div>AT 2:</div><div>Research Assignment, 1500 words</div><div>25%</div></div> <div><div>AT 3:</div><div>Examination, 3 hours,</div><div>50%</div></div> <div><div>Hurdle:</div><div>Students must achieve a minimum of 45% of marks available in the final examination before being considered for a pass grade or above</div></div>			
Co-/Pre-requisites	Prerequisite: BAC201 Corporate Accounting		Prerequisite: BAC107 Business Law		Prerequisite: BAC206 Taxation Law		Prerequisite: BAC104 Management Accounting Fundamentals		Prerequisite: BAC301 Advanced Financial Accounting		Prerequisite: BAC201 Corporate Accounting		Prerequisite: BAC302 Corporations Law			



Program Curriculum Map

Bachelor of Business Accounting (BACC23)

Electives	Year 2 and Year 3 electives							
Subject Title	Business Management	Marketing Principles	Business Relationship Management	Organisational and Environmental Analysis	Driving Change and Developing Organisations	Information Security Management	Human Resources Management	Organisational Leadership
Subject Code	BAC208	BAC209	BAC210	BAC211	BAC212	BISE03	BAC213	BAC312
Credit Points	6	6	6	6	6	6	6	6
EFTSL	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Core/elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective
Subject Objective	To analyse and respond to various commerce-related contingencies that are relevant in the contemporary organisation and to develop a range of skills associated with being an effective leader and manager.	To develop a foundational knowledge and skills base to apply the key concepts of marketing principles and to examine how marketing can contribute to the success of an organisation.	To develop the personal and interpersonal skills necessary to participate meaningfully within the organisation and to build and develop relationships with peers, managers and external stakeholders.	To develop an informed and critically analysed understanding of the external environment in which businesses operate, and to be able to respond ethically and responsibly to the opportunities and challenges to an organisation in the context of that environment.	To explore the complexity and challenges of organisational change and development, including understanding and application of models and frameworks of organisational development and transformational change in organisations.	To provide the fundamental knowledge of Information security (IS) and its management in an organisation from the perspective of management, including the technological, legal, ethical and professional aspects of managing digital information security and information systems.	To introduce the human resources management function based on the systems approach to human resources, including critical functions, the changing nature of the workplace and how the human resources management function can assist as a strategic enabler.	To develop the awareness, knowledge and skills to operate as a leader in a contemporary organisation.
Learning Outcomes	<ol style="list-style-type: none"> <li>Describe the organisational environment within which managerial work is undertaken and examine the functional and role perspectives of managerial work.</li> <li>Debate a perspective of management thinking through an examination of historical and contemporary theories.</li> <li>Explain structured decision-making and planning processes that support organisational goals.</li> <li>Evaluate the approaches to organising and controlling work activities that ensure effective and efficient utilisation of organisational resources.</li> <li>Investigate and assess the issues critical to leading and motivating individuals, teams and organisations.</li> <li>Discuss issues that have a high impact on managerial activity in the contemporary work environment including corporate social responsibility, ethics and the management of change.</li> </ol>	<ol style="list-style-type: none"> <li>Explain the importance of understanding and creating customer value, and of understanding the marketplace.</li> <li>Understand sustainable marketing and ethics.</li> <li>Demonstrate an understanding of the key concepts of marketing principles.</li> <li>Propose a customer-driven marketing strategy .</li> <li>Develop elements of a marketing plan.</li> <li>Examine how marketing can contribute to the success of an organisation.</li> </ol>	<ol style="list-style-type: none"> <li>Identify internal and external factors which impact on business relationships.</li> <li>Build self-awareness, and increased awareness of others, as a foundation to relationships and how we relate to others.</li> <li>Examine the interpersonal skills required to successfully manage business relationships in the modern organisation by applying the principles of supportive communication.</li> <li>Understand the role of teams in different work environments and the stages of team development and identify strategies for managing teams.</li> <li>Critically examine strategies to manage the performance of others by giving effective feedback, using motivation techniques and gaining power and influence in business relationships.</li> <li>Analyse the nature of conflict and its resolution and demonstrate attitudes which enable the individual to cope in conflict situations.</li> <li>Assess the training, education and development options available in modern organisations.</li> </ol>	<ol style="list-style-type: none"> <li>Understand and apply the analytical frameworks and tools to examine an organization's external environment and assess its internal situation, strategies and performance.</li> <li>Critically analyse the future challenges and opportunities for an organisation to be sustainable in its industry.</li> <li>Explain the concepts of ethical behaviour and being socially and environmentally responsible.</li> <li>Identify and express the reasons that organisations must relate to their internal and external environment ethically and in socially and environmentally responsible manner.</li> </ol>	<ol style="list-style-type: none"> <li>Describe the complex nature of change and why organisational development and transformation needs to be managed over time.</li> <li>Demonstrate an understanding of the internal and external sources of change that affect the organization and its need to change.</li> <li>Describe the models and frameworks for organisational development and transformational change.</li> <li>Apply the model/framework for organizational development and/or transformation, develop a change plan for an organisation that is suitable for the level of change and its unique situation.</li> <li>Examine and apply the management/leadership actions that directly influence the success of implementation and institutionalisation of change in organisations.</li> </ol>	<ol style="list-style-type: none"> <li>Understand organisational information security practices and the need for managing the security of digital information and information systems.</li> <li>Identify and describe the various threats to the security of digital information and information systems.</li> <li>Undertake a risk assessment regarding the security of digital information and information systems and develop strategies for mitigating risk.</li> <li>Analyse various models and practices for managing security of digital information and information systems.</li> <li>Establish an understanding of the current legal and ethical positions that relate to information technology security management issues.</li> </ol>	<ol style="list-style-type: none"> <li>Describe the emergence of the human resources management (HRM) function in business and describe the strategic approach to HRM.</li> <li>Discuss the role of the HRM practitioner in the process of job analysis and design.</li> <li>Compare contemporary practices in employee attraction and retention.</li> <li>Compare employee selection practices and develop a process that supports effective selection decisions.</li> <li>Analyse the human resources development (HRD) needs of the organisation and recommend specific interventions to meet these needs.</li> <li>Explain the approaches to employee performance management and investigate employee discipline and counselling procedures.</li> </ol>	<ol style="list-style-type: none"> <li>Examine the origins and development of leadership and management.</li> <li>Review the meaning of leadership in the contemporary business context and how this relates to the role of a manager.</li> <li>Compare and contrast models of leadership.</li> <li>Describe how leadership in organisations impacts the development and maintenance of organisational culture.</li> <li>Assess the differences and similarities in leadership of public and private sector organisations.</li> </ol>
Average weekly contact	4 hours	3 hours	3 hours	3 hours	3 hours	4 hours	4 hours	3 hours
Average weekly independent learning	8 hours	9 hours	9 hours	9 hours	9 hours	8 hours	8 hours	9 hours
TOTAL HOURS (Semester)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)
Assessment	AT 1: Quizzes (x 3) 15% AT 2: Argumentative Essay, 1500 words 35% AT 3: Examination, 2 hours 50%	AT 1: Online Discussion, 300 words 10% AT 2: Marketing Strategy and Marketing Plan 3500 words 50% AT3: Examination, 2 hours 40%	AT 1: Research Report presentation, 2,000 words and 15 min 40% AT 2: Case Study and presentation (group) 20% AT 3: Examination, 2 hours 40%	AT 1: Essay, 1,000 words 15% AT 2: Report, 2,000 words 40% AT 3: Examination, 2 hours 45%	AT 1: Essay, 1200 words 20% AT 2: Change plan presentation and report (group), 3500 words 35% AT 3: Examination, 2 hours 45%	AT 1: Major assignment (group), 2000 words 25% AT 2: Assessment 2 (individual presentation), 10-15 slides 15% AT 3: Tutorial submissions (x5) 10% AT 4: Examination, 2.5 hours 50% Hurdle: Students must achieve a minimum of 50% of marks available in the final examination before being considered for a pass grade or above.	AT 1: Essay, 1000 words 20% AT 2: Presentation and report (group), 2000 words 50% AT 3: HRM functional area briefing note, 1500 words 30%	AT 1: Case Studies (x2), 1000 word equiv, 20% AT 2: Essay, 1500 words 30% AT 3: Oral presentation, 6 min 20% AT 4: Examination, 1.5 hours 30%
Co-/Pre-requisites	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Program Curriculum Map

Bachelor of Business Accounting (BACC23)

Electives	Year 2 and Year 3 electives continued				Year 3 only electives				
Subject Title	Compliance and Risk Management	Project Management	International Business and the International Economy	Digital Marketing	Personal Financial Planning	Business Research Methods	Strategic Management	Entrepreneurship and New Venture Creation	Work Practical Placement
Subject Code	BAC313	BAC316	BAC319	BAC320	BAC303	BAC314	BAC315	BAC317	BAC318
Credit Points	6	6	6	6	6	6	6	6	6
EFTSL	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Core/elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective
Subject Objective	To develop an understanding of the responsibilities of managers and compliance professionals with a focus on risks, risk management and mitigation.	To provide the knowledge and skills to plan and execute a complex business project, including management of teams and resources.	To develop knowledge, skills, and application of business strategies and economic policy analytical tools in relation to international business operations and their functional environment.	Demonstrate an understanding and knowledge of digital marketing concepts, models, tools, and techniques and apply a range of online marketing tools to develop a suitable digital marketing campaign/plan for a business or organisation.	To develop the skills to analyse a person's current situation, needs and risk appetite and develop short, medium and long term investment, risk and tax strategies to optimise their personal financial outcomes.	To develop foundational knowledge, skills and application of qualitative and quantitative business research methods.	To understand and apply the concepts and techniques of strategic analysis, formation and implementation at the business and corporate levels.	To understand and apply the concepts of entrepreneurial skills, mindset and innovation to develop a comprehensive business plan for a new business venture	To apply technical skills and knowledge gained from program studies in a business or organisation to assist the business / organisation achieve its goals.
Learning Outcomes	<ol style="list-style-type: none"> <li>Identify and quantify risk and undertake a risk full assessment.</li> <li>Evaluate the significance of the control process, its purpose, and the various levels of control relevant to an organisation including compliance management techniques and corporate governance.</li> <li>Critically assess the steps in the risk management process and the various managerial approaches to implementing controls.</li> <li>Critically assess potential risks including designing and implementing appropriate risk responses.</li> <li>Understand and apply compliance law, regulation, and strategy.</li> </ol>	<ol style="list-style-type: none"> <li>Evaluate the role of project management in the context of business projects.</li> <li>Evaluate and critique a variety of project management methodologies.</li> <li>Investigate the available strategies, techniques and decision tools used by project managers to evaluate the feasibility of the project, to construct a project plan and then manage projects based on PMBOK methodology.</li> <li>Critique the role of individuals in a team in determining the success of a project</li> <li>Define and analyse risk relative to a business project.</li> </ol>	<ol style="list-style-type: none"> <li>Apply international trade theories, investigate country differences and critically examine the political economy of international trade.</li> <li>Examine the concept of intercultural leadership and political and legal environment.</li> <li>Analyse the economic environment of international businesses and apply sound decision-making, controlling and financial management principles to the operation of international businesses.</li> <li>Assess the behaviour of foreign exchange markets and investigate components of the international monetary system and the mechanics of global capital markets.</li> <li>Formulate broad strategies for the conduct of international businesses and apply sound principles to the management of strategic alliances.</li> <li>Investigate and critically examine the implications of global marketing and research and development initiatives.</li> </ol>	<ol style="list-style-type: none"> <li>Demonstrate an understanding and knowledge of digital marketing concepts, models, tools, and techniques.</li> <li>Critically evaluate and apply best practices of digital marketing in an ethical and environmentally sustainable manner.</li> <li>Apply a range of online marketing tools appropriately and suitably as part of a business's integrated marketing strategy.</li> <li>Critically evaluate existing online marketing strategies using different models.</li> <li>Investigate and assess emerging challenges and opportunities for digital marketing.</li> </ol>	<ol style="list-style-type: none"> <li>Assess the major components of financial plans developed in accordance with relevant and ethical standards.</li> <li>Examine the reasons for using credit and evaluate the advantages and disadvantages of borrowing.</li> <li>Understand the threat posed to any financial plan from unexpected loss and evaluate the benefits provided by life, disability, income protection, personal liability and property policies.</li> <li>Analyse the role and operation of financial institutions, markets and instruments to develop a framework for investment and explain concepts of risk and return and the role of diversification in minimizing portfolio risk.</li> <li>Explain the need for retirement planning by evaluating the benefits from different types of superannuation funds and the benefits and the assistance to individuals and families offered by the social security system.</li> <li>Examine the importance of estate planning to ensure that an estate is distributed in accordance with the wishes of the deceased.</li> <li>Develop tax effective strategies to minimise tax liability.</li> </ol>	<ol style="list-style-type: none"> <li>Demonstrate an understanding of business research methods and processes.</li> <li>Undertake a literature review for a contemporary business issue.</li> <li>Understand the principles of the Australian Code for the Responsible Conduct of Research and discuss the importance of conducting research ethically.</li> <li>Develop a research proposal using appropriate research methods and processes to address a contemporary business problem.</li> <li>Examine and critically evaluate how research can assist managers to make informed decisions.</li> </ol>	<ol style="list-style-type: none"> <li>Understand and utilise the key concepts in strategic management.</li> <li>Apply frameworks for strategic analysis, strategy formation and strategy implementation at the business and corporate levels.</li> <li>Identify and critically examine issues and ongoing challenges associated with strategic management of organisations in the business, public and not-for-profit sectors.</li> <li>Apply key methods for assessing, evaluating and controlling strategic performance to optimise outcomes.</li> <li>Critically evaluate and propose viable economic, social and environmentally sustainable solutions to current strategic management issues/problems.</li> </ol>	<ol style="list-style-type: none"> <li>Examine how the concepts of entrepreneurship and innovation can be applied to new venture start-ups and development using a range of creativity, opportunity search and evaluation, and innovation techniques.</li> <li>Critically evaluate new business opportunities.</li> <li>Explain the process of developing an idea into viable products/services to produce strong returns.</li> <li>Identify a viable business opportunity and develop a detailed business plan capable of bringing the opportunity to a successful enterprise.</li> </ol>	<ol style="list-style-type: none"> <li>Demonstrate the requirements, responsibilities, technical knowledge and personal skills needed for by the workplace.</li> <li>Apply technical skills and knowledge gained from their business program in a business or organisation.</li> <li>Review and reflect on the work processes and outcomes of the work placement.</li> <li>Behave professionally and ethically, work collaboratively or independently (as required), and communicate effectively in the workplace.</li> <li>Appraise organisational culture and ethics, work practices and the diversity of workplaces.</li> <li>Evaluate the value of industry and professional networks and the importance of self-reliance, lifelong learning and career progression.</li> </ol>
Average weekly contact	4 hours	4 hours	4 hours	3 hours	4 hours	4 hours	4 hours	4 hours	84 hours (3 classes x 3 hours = 9 hours, 10 weeks x 7.5 hrs = 75 hours)
Average weekly	8 hours	8 hours	8 hours	9 hours	8 hours	8 hours	8 hours	8 hours	72 hours total
TOTAL HOURS (Semester)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours (12 hours x 13 teaching weeks)	156 hours
Assessment	AT 1: Workplace case study, 2000 words 40% AT 2: Case studies (x2), 1000 words (total) 20% AT 3: Examination, 2 hours 40%	AT 1: Project Requirements Analysis report, 1000 words 20% AT 2: Risk management analysis, 500 words 10% AT 2: Project Plan, 1,500 words 30% AT 4: Examination, 2 hours 40%	AT 1: Class test, 2 hours 20% AT 2: case-study analysis assignment (group), 3,000 words 30% AT 3: Examination, 2 hours 50%	AT 1: Case Study, 700 words 10% AT 2: Assignment (group), 1500 words 20% AT3: Digital Marketing Plan and Analytics, 3000 words 40% AT 4: Examination, 2 hours 30%	AT 1: Test, 1.5 hours 20% AT 2: Research assignment 30% AT 3: Examination, 2.5 hours 50%	AT 1: Identified topic and literature review, 1500 words 30% At 2: Ethics Application and research rationale, 1500 words 30% AT 3: Research proposal, 2000 words 40%	AT 1: Organisational strategy report and presentation, 2500 words equiv and 15 min 55% AT 2: Strategic business evaluation, 1500 words 30% AT 3: Quizzes (x3) 15%	AT 1: New venture proposal 30% AT 2: New venture business plan, 3000 words 30% AT 3: Examination, 2 hours 40%	AT 1: Job application (x2), 1000 words (total) 20% AT 2: Placement portfolio, 2500 words equiv 50% AT 3: Host Business evaluation hurdle AT 4: Personal reflection and oral presentation, 750 words and 10 min 30% Hurdle: Learners must achieve a satisfactory rating of their performance by the host supervisor before being considered for a PX. Learners must submit all assessments before being considered for a PX.
Co-/Pre-requisites	Nil	Nil	Prerequisite: BAC108 Business Economics	Nil	Nil	Prerequisite: BAC106 Business Analytics 1	Nil	Nil	Nil