

2009 Course Summary Sheet

■ Master of Business Advanced (BS33)

This document will assist you with the selection of your study program and completion of your enrolment. Other useful information can be found on the Student Services website studentservices.qut.com/, which can also be accessed via the Online Enrolment portlet.

Attention to all Students:

From Semester 1, 2007, this course has been renamed and recoded to BS17 Master of Business (Study Area A) Advanced. Currently enrolled students who wish to remain in, and graduate from the existing program will be permitted to do so up to the end of 2010. From 2011, all students will be enrolled in the new program.

With a major in Professional Accounting

Location: Gardens Point campus (GP)

Course Duration: 4 semesters full-time, 8 semesters part-time

Total Credit Points: 192

Standard Credit Points/Full-time Semester: 48

Course Coordinator: Mr Andrew Paltridge, Director of Studies

Subject Area Coordinators:

Accounting: Ms Lynn Gallagher; GP Room B316; Phone: 3138 4317; Email: l.gallagher@qut.edu.au

IMPORTANT COURSE SPECIFIC ENROLMENT ADVICE

Students are expected to enrol as per the standard structure outlined on this Course Summary Sheet, and are responsible for ensuring their unit selection is correct. Failure to do so may result in financial and academic penalties.

Underloads – Students must be aware that choosing to underload (ie, to enrol in less than the standard credit point load for their approved attendance mode) may put them ‘out of step’ with their program of study and there is no guarantee that units will be available when required for progression or that they will have the prerequisites for progression. Students choosing to underload must be aware of the maximum time limit for completion of their course (6 years for BS33). International students must maintain a full-time study load to meet student visa requirements.

Overloads – It is not expected that a student should overload (ie, undertake more credit points than the standard semester load). Unit overloads are not permitted in the first semester of study. Applications to overload will only be considered where a student has not failed any units in the previous semester. If an overload has been approved, a maximum of 5 units may be undertaken in one semester. Students choosing to overload should be aware of the possible academic consequences of an increased study load.

Course Progression – It is a student’s responsibility to ensure they have met prerequisite and corequisite requirements when they select their enrolment program.

Continuing Students – All continuing students must refer to the ‘[Course Updates](#)’ on page 6 to ensure that course requirements are met. Students who cannot determine an enrolment program should contact the relevant school.

Professional Recognition

Students completing the Master of Business (Professional Accounting) Advanced degree meet the academic requirements for Associate Membership of CPA Australia and enrolment in the CPA program and the academic requirements for enrolment in the CA Program of the Institute of Chartered Accountants in Australia (ICAA).

Limits on grades of 3: A new policy concerning grades of 3 comes into effect from 1 January 2009 (QUT MOPP C/9.2). With effect from this date grades of 3 will no longer be considered a conceded or low pass but will be classified as a fail grade. Any grades of 3 awarded prior to 1 January 2009 will retain the conceded pass status and will be counted for graduation purposes up to the maximum number of grades of 3 permitted for your course. Grades of 3 incurred in units that commence after 1 January 2009 will not count towards your degree. The maximum number of pre-2009 grades of 3 permitted for this course can be found [here](#).

Important Note: please ensure you select the correct teaching period, class and location code for all units you are enrolled in. All units in this course have a location of Gardens Point and a class of Internal.

➤ **PROFESSIONAL ACCOUNTING (PFA)**

Course Design

All students must undertake 16 units (192 credit points) consisting of 12 prescribed units (144 credit points) and 4 approved elective units (48 credit points). Elective unit must be approved by the Subject Area Coordinator.

Prescribed Units

Credit Points Contact Hours Teaching

	Points	Contact	Period
AYN410 Business Law & Ethics	12	3	1 & 2
AYN411 Company Auditing (<i>AYN417 and AYN443</i>)	12	3	1 & 2
AYN412 Company Law (<i>AYN410</i>)	12	3	1 & 2
AYN414 Cost and Management Accounting (<i>AYN416</i>)	12	3	1 & 2
AYN416 Financial Accounting 1	12	3	1 & 2
AYN417 Financial Accounting 2 (<i>AYN416</i>)	12	3	1 & 2
AYN418 Financial Accounting 3 (<i>AYN417</i>)	12	3	1 & 2
AYN438 Taxation Law & Practice (<i>AYN410</i>)	12	3	1 & 2
AYN443 Electronic Commerce Cycles (<i>AYN416</i>)	12	3	1 & 2
EFN405 Managerial Economics ¹	12	3	1 & 2
EFN406 Managerial Finance	12	3	1 & 2
EFN419 Data Analysis	12	4	1 & 2

Elective Units

Students should contact the Subject Area Coordinator for details on Elective units.

Full-time Course Structure	
Semester 1 Intake	Mid-year Intake
Year 1, Semester 1 AYN410 Business Law & Ethics AYN416 Financial Accounting 1 EFN405 Managerial Economics ¹ EFN406 Managerial Finance	
Year 1, Semester 2 AYN412 Company Law AYN414 Cost and Management Accounting AYN417 Financial Accounting 2 AYN443 Electronic Commerce Cycles	Year 1, Semester 2 AYN410 Business Law & Ethics AYN416 Financial Accounting 1 EFN406 Managerial Finance EFN405 Managerial Economics ¹
Year 2, Semester 1 AYN411 Company Auditing AYN418 Financial Accounting AYN438 Taxation Law & Practice EFN419 Data Analysis	Year 2, Semester 1 AYN412 Company Law AYN414 Cost and Management Accounting AYN417 Financial Accounting 2 AYN443 Electronic Commerce Cycles
Year 2, Semester 2 Approved Elective unit Approved Elective unit Approved Elective unit Approved Elective unit	Year 2, Semester 2 AYN411 Company Auditing AYN418 Financial Accounting 3 AYN438 Taxation Law & Practice EFN419 Data Analysis
	Year 3, Semester 1 Approved Elective unit Approved Elective unit Approved Elective unit Approved Elective unit

Part-time Course Structure	
Semester 1 Intake	Mid-year Intake
Year 1, Semester 1 AYN410 Business Law & Ethics AYN416 Financial Accounting 1	
Year 1, Semester 2 AYN412 Company Law AYN417 Financial Accounting 2	Year 1, Semester 2 AYN410 Business Law & Ethics AYN416 Financial Accounting 1
Year 2, Semester 1 AYN411 Company Auditing AYN418 Financial Accounting 3	Year 2, Semester 1 AYN412 Company Law AYN417 Financial Accounting 2
Year 2, Semester 2 AYN414 Cost and Management Accounting AYN443 Electronic Commerce Cycles	Year 2, Semester 2 AYN411 Company Auditing AYN418 Financial Accounting 3
Year 3, Semester 1 AYN438 Taxation Law & Practice EFN419 Data Analysis	Year 3, Semester 1 AYN414 Cost and Management Accounting AYN443 Electronic Commerce Cycles
Year 3, Semester 2 EFN405 Managerial Economics ¹ EFN406 Managerial Finance	Year 3, Semester 2 AYN438 Taxation Law & Practice EFN419 Data Analysis
Year 4, Semester 1 Approved Elective unit Approved Elective unit	Year 4, Semester 1 EFN405 Managerial Economics ¹ EFN406 Managerial Finance
Year 4, Semester 2 Approved Elective unit Approved Elective unit	Year 4, Semester 2 Approved Elective unit Approved Elective unit
	Year 5, Semester 1 Approved Elective unit Approved Elective unit

COURSE UPDATES

IMPORTANT ENROLMENT INFORMATION FOR CONTINUING STUDENTS

The information below is to inform students of changes to course information. Students should read the course requirements information that applies to all continuing students and any other information below that pertains to their program of study. Students who require further advice should consult the relevant school to ensure that course requirements are met.

MAJORS

Professional Accounting

From Semester 1, 2005 the Professional Accounting major of this course, replaces the discontinued BS19 Master of Business (Professional Accounting) Advanced course.

¹ Students unable to undertake EFN405 may enrol in GSN491 and GSN492. These two 6-credit point units combined are deemed equivalent to EFN405. Please note that GSN491 and GSN492 are six week units (plus 1 exam week) scheduled in alternate teaching periods, where both can be completed in one standard QUT semester.