

ACCOUNTING (ACCT)

ACCT 0002 Accounting Fundamentals (WSTC) (5 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct0002/>) **Legacy Code:** 900010
Accounting is the practice of recording, classifying, summarising, analysing and interpreting information, of a commercial nature for the purpose of helping people make decisions. In the world of business, the role of accounting is to support management in providing timely and accurate financial information about the business so that informed decisions can be made. This unit examines the basic principles underpinning accounting and connects the accounting process to financial decision making for a business.

Level: Undergraduate Level 0 Preparatory subject

Equivalent Subjects: ACCT 0001 - Accounting Fundamentals (WSTC Prep)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 0003 Fundamentals of Finance and Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct0003/>) **Legacy Code:** 201034
In this unit, students will be introduced to the fundamentals of finance and accounting for business. Students will learn to apply numerical skills within the areas of finance and accounting in preparation for post-graduate study. Financial information will be analysed and interpreted for the purpose of decision-making in a range of corporate contexts. Students will be required to demonstrate an understanding of ethical conduct and best practice reporting in undertaking financial and accounting processes.

Level: Undergraduate Level 0 Preparatory subject

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1001 Accounting Information for Managers (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1001/>) **Legacy Code:** 200101
This subject provides exposure to financial and management accounting information from the viewpoint of a non-accounting specialist. The subject aims to provide breadth of awareness and knowledge in relevant fields of accounting essential to decision making for managers.

Level: Undergraduate Level 1 subject

Equivalent Subjects: ACCT 1003 - Accounting Information for Managers (WSTC) ACCT 1002 - Accounting Information for Managers (Creative Industries)

Incompatible Subjects: ACCT 1005 - Accounting in Context ACCT 1006 Accounting in Context (WSTC)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1003 Accounting Information for Managers (WSTC) (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1003/>) **Legacy Code:** 700005
This unit provides exposure to financial and management accounting information from the viewpoint of a non-accounting specialist. The unit aims to provide breadth of awareness and knowledge in relevant fields of accounting essential to decision making for managers.

Level: Undergraduate Level 1 subject

Equivalent Subjects: ACCT 1001 - Accounting Information for Managers

Incompatible Subjects: ACCT 1005 Accounting in Context ACCT 1006 Accounting in Context (WSTC)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1005 Accounting in Context (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1005/>) **Legacy Code:** 200972
Accounting in Context is the first core subject required in the accredited accounting program, but can be included as an elective in other programs. It is designed to provide an overarching context about the purpose and usefulness of accounting information and explain a range of definitions and terms used in accounting and business. Accounting in Context will introduce accounting reports and their interpretation, and explore the impact of policy and measurement methods on accounting information and business decisions. Successful completion of the subject will equip participants with an understanding of the importance of accounting to society and allow them to engage with the next core accounting subject; Financial Accounting Applications.

Level: Undergraduate Level 1 subject

Equivalent Subjects: ACCT 1006 - Accounting in Context (WSTC) ACCT 1004 - Accounting Reports and Decisions

Incompatible Subjects: ACCT 1001 - Accounting Information for Managers ACCT 1003 - Accounting Information for Managers (WSTC)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1006 Accounting in Context (WSTC) (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1006/>) **Legacy Code:** 700274
Accounting in Context is the first core unit required in the accredited accounting program, but can be included as an elective in other courses. It is designed to provide an overarching context about the purpose and usefulness of accounting information and explain a range of definitions and terms used in accounting and business. Accounting in Context will introduce accounting reports and their interpretation, and explore the impact of policy and measurement methods on accounting information and business decisions. Successful completion of the unit will equip participants with an understanding of the importance of accounting to society and allow them to engage with the next core accounting unit; Financial Accounting Applications.

Level: Undergraduate Level 1 subject

Pre-requisite(s): Students in programs 7102 or 7177 must have successfully completed BUSM 0029 Decision Making for Business (WSTC Prep) before enrolling in this subject

Equivalent Subjects: ACCT 1005 - Accounting in Context ACCT 1002 - Accounting Information for Managers (Creative Industries)

Incompatible Subjects: ACCT 1001 - Accounting Information for Managers ACCT 1003 - Accounting Information for Managers (WSTC)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1007 Financial Accounting Applications (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1007/>) **Legacy Code:** 200111
This unit gives students the practical skills necessary to analyse the accounting transactions of an entity, and then be able to measure and record these transactions in a systematic manner for the preparation of simple financial statements.

Level: Undergraduate Level 1 subject

Pre-requisite(s): ACCT 1001 OR ACCT 1005

Equivalent Subjects: LGYB 3521 - Introductory Financial Accounting ACCT 1008 - Financial Accounting Applications (UWSC)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1008 Financial Accounting Applications (WSTC) (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1008/>) **Legacy Code:** 700029
This unit gives students the practical skills necessary to analyse the accounting transactions of an entity, and then be able to measure and record these transactions in a systematic manner for the preparation of simple financial statements.

Level: Undergraduate Level 1 subject

Pre-requisite(s): ACCT 1006

Equivalent Subjects: ACCT 1007 - Financial Accounting Applications

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 1010 Management Accounting Fundamentals (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct1010/>)
This subject provides an introduction to management accounting in an e-commerce environment. The interrelations of management accounting to other functional areas, to suppliers, to customers, and to other sources of external information relevant to planning and control are examined. Topics include the development and logic of routine and non-routine analysis performed to support management decision making.

Level: Undergraduate Level 1 subject

Pre-requisite(s): ACCT 1007

Equivalent Subjects: FINC 1001

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 2001 Contemporary Management Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct2001/>) **Legacy Code:** 200108
This unit critically examines the limitations of traditional management accounting techniques and consider the factors that influence the design of management accounting systems (MAS) and choice of management accounting technique in the contemporary business environment.

Level: Undergraduate Level 2 subject

Pre-requisite(s): FINC 1001

Equivalent Subjects: LGYA 9774 - Advanced Management Accounting
LGYB 3530 - Advanced Management Accounting (V1) LGYB 8951 - Management Accounting

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 2003 Financial Statement Analysis (UG) (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct2003/>) **Legacy Code:** 200582
This unit provides a substantial grounding in the theories and practices of financial statement analysis so as to enable the student to make knowledgeable decisions relating to the financial analysis of firms. Topics covered include an overview of financial reporting, income vs cash flows, overview of financial statement analysis, data issues in analysing financial statements, GAAP and income recognition and asset valuation, GAAP and liability recognition and related expenses, GAAP inter-corporate entities, profitability analysis, risk analysis, pro forma financial statements, valuation using cash flows and valuation using earnings.

Level: Undergraduate Level 2 subject

Equivalent Subjects: ACCT 2002 - Financial Statement Analysis

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 2004 Intermediate Financial Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct2004/>) **Legacy Code:** 200536
This unit extends the knowledge and understanding of financial accounting through the application of problem solving to selected entities drawing upon accounting theory and critical analysis.

Level: Undergraduate Level 2 subject

Pre-requisite(s): ACCT 1007

Equivalent Subjects: ACCT 3008 - Financial Accounting Issues LGYA 9763 - The Anatomy of Financial Accounting

Incompatible Subjects: LGYB 3531 - Advanced Financial Accounting
LGYB 8985 - Financial Accounting 3

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 2005 Techniques in Financial Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct2005/>) **Legacy Code:** 200973
Techniques in Financial Accounting is the third unit in the financial accounting stream and builds upon Financial Accounting Applications as part of the accredited accounting program. It introduces a company as a business structure and the accounting requirements for their formation and operations. The unit advances tools required for accurate record keeping leading to compilation of financial statements. The unit teaches participants how to account for receivables and payables, the disposal of non-current assets, and preparation of cash flow statements. Successful completion of the unit will equip participants with a practical and theoretical understanding of usefulness of general purpose financial reports.

Level: Undergraduate Level 2 subject

Pre-requisite(s): ACCT 1007

Incompatible Subjects: ACCT 2004 Intermediate Financial Accounting

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3001 Accounting Information Systems (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3001/>) **Legacy Code:** 200534
This unit considers the design and implementation of accounting information systems as a data model for resource allocation and management of an organisation. It includes consideration of current trends in information management and the changing regulatory requirements.

Level: Undergraduate Level 3 subject

Pre-requisite(s): FINC 1001

Equivalent Subjects: LGYB 3524 - Accounting Information Systems
LGYA 9783 - Accounting Information Systems ACCT 3010 - Issues in Accounting Information Systems

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3003 Accounting Standards and Governance (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3003/>) **Legacy Code:** 200974
 This unit builds on the first and second year accounting units, exploring financial reporting issues in greater depth and challenging students to question the foundations of financial reporting. Based on International Financial Reporting Standards (IFRS) and the Australian Accounting Standards Board equivalents (AASB), topics include the regulatory, theoretical and conceptual foundations of financial reporting; corporate social responsibility; accounting for revenue, expenses, liabilities, equity and intangibles; recognition, measurement, revaluation and impairment of different types of assets; accounting for leases; Accounting for financial instruments: accounting for employee benefits; revenue recognition and other comprehensive income; and financial statement analysis. The unit develops graduate capabilities centred upon critical thinking skills, technical skills and professional judgement and their application for solving practical financial reporting and environmental social governance issues.

Level: Undergraduate Level 3 subject

Pre-requisite(s): ACCT 2005

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3004 Advanced Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3004/>) **Legacy Code:** 200267
 This unit addresses the advanced aspects of accounting. Accounting theories are discussed in terms of how they assist us in understanding current accounting practice and accounting standards. In addition, theoretical concepts are applied to current news and real world events.

Level: Undergraduate Level 3 subject

Pre-requisite(s): ACCT 3007

Equivalent Subjects: ACCT 3002 - Accounting Philosophies and Theories LGYB 3531 - Advanced Financial Accounting (V1)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3006 Auditing and Assurance Services (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3006/>) **Legacy Code:** 200535
 This unit studies the roles and responsibilities of the auditor, auditing principles and standards and the application of those standards, particularly in an electronic environment.

Level: Undergraduate Level 3 subject

Pre-requisite(s): ACCT 3007

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3007 Corporate Accounting Systems (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3007/>) **Legacy Code:** 200109
 This unit builds on the fundamental knowledge of accounting procedures gained in prerequisite units. It involves the comprehensive study of aspects of corporate accounting and reporting which are regulated by legislation, accounting standards, Australian Securities and Investment Commission and Stock Exchange requirements. This unit is designed to provide students with grounding in the regulation and practice of corporate reporting in Australia. The major orientation is towards the theoretical and practical aspects of corporate reporting, whilst at the same time exploring the reasons for regulatory disclosures.

Level: Undergraduate Level 3 subject

Co-requisite(s): ACCT 2004 OR ACCT 3003

Equivalent Subjects: LGYB 3525 Corporate Accounting LGYB 8944 Corporate Accounting LGYA 9764 Corporate Accounting

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3009 Incubator 4: Commercial and Financial Setting of Entrepreneurship (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3009/>) **Legacy Code:** 301169
 Operating a start-up is not just about being creative and innovative; it is also about having the necessary management and operational skills, understanding the commercial and financial setting within which the organisation needs to operate it. This unit aims to provide vital details that set the background to run your organisation whether your customer base is local, national or even international. This objective is driven through a number of topics such as: setting up a business entity, accounting fundamentals, taxation fundamentals. The unit will be delivered through a number of modules. As a vital part of the unit, students are expected to engage and work in "start-up co-working space" on a regular basis. At the successful completion of this unit, students would set up as a business entity for their start-up organisation.

Level: Undergraduate Level 3 subject

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 3011 The Accountant as a Consultant (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct3011/>) **Legacy Code:** 200118
 This unit aims to provide students with a 'hands on' flexible and practical work integrated learning (WIL) experience in the Accounting degree. This is mainly done through working in groups on projects as accountants would do when they engage with clients and entrepreneurs as professional consultants. Students come to understand the role of an accountant in the effective management of the business to sustain, grow and expand the business to higher levels consulting problems involving a wide range of business related issues. This unit is designed to give students an opportunity to apply the theoretical knowledge gained in other units in their degree program thus enabling them to bring knowledge to life. On successful completion of this unit students will be able to appreciate the relevance of their business subjects/units in real business situations and to become business consultants.

Level: Undergraduate Level 3 subject

Pre-requisite(s): ACCT 2001

Equivalent Subjects: LGYB 8986 - The Accountant as a Management Consultant

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7002 Accounting Professional Engagement (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7002/>) **Legacy Code:** 200693
 This unit aims to provide students with a 'hands on' flexible and practical work integrated learning experience in the Accounting degree. This unit focuses on the role that accountants play in the effective management of businesses. Appropriate accounting research methods are used to investigate and report on problems and "real" case studies involving a wide range of business related issues. This is mainly done through working as groups on projects as accountants do when they engage with clients and entrepreneurs as professional consultants.

Level: Postgraduate Coursework Level 7 subject

Pre-requisite(s): ACCT 7005

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7005 Accounting Theory and Applications (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7005/>) **Legacy Code:** 200401

Basic questions of the role accounting performs in society are considered from economic, social and environmental perspectives. The nature of the statements advanced to give accounting legitimacy, together with their philosophical underpinnings, are examined. Selected accounting theories and philosophies will be examined and advanced applications in alternative accounting models considered. Accounting research and appropriate methodologies are introduced.

Level: Postgraduate Coursework Level 7 subject

Pre-requisite(s): ACCT 7010

Equivalent Subjects: LGYA 8980 - Financial Accounting D (PG)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7007 Accounting: A Business Perspective (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7007/>) **Legacy Code:** 200495

Accounting: A Business Perspective focuses on the analytical uses of accounting information by managers. It emphasizes the role of both financial and management accounting in measuring, processing and communicating information that is useful in making economic decisions

Level: Postgraduate Coursework Level 7 subject

Equivalent Subjects: ACCT 7001 - Accounting Perspectives for Management

Incompatible Subjects: ACCT 7018 - Introductory Accounting

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7009 Auditing (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7009/>) **Legacy Code:** 200398

The aim of this unit is to introduce students to the practice of auditing and the underlying concepts, auditor's responsibilities and the audit environment. The focus of attention is on audits carried out under the provisions of corporations legislation and reference is also made to other forms of audit. The unit uses blended learning and case study approaches and students will learn to apply professional, ethical and legal requirements and responsibilities in completing and reporting on auditing and assurance tasks.

Level: Postgraduate Coursework Level 7 subject

Pre-requisite(s): ACCT 7010

Equivalent Subjects: LGYA 8983 - Auditing (PG)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7010 Company Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7010/>) **Legacy Code:** 200400

The aim of this unit is to extend the fundamental accounting skills gained in Introductory Accounting to application of the more advanced accounting and reporting issues created by corporate structures. Students will learn how to prepare consolidated financial statements, with associated disclosures, to ensure compliance with accounting standards, corporations legislation and Australian Stock Exchange (ASX) requirements. Through a range of practical individual and collaborative means students will explore corporate accountability and the reasons for regulatory disclosure.

Level: Postgraduate Coursework Level 7 subject

Pre-requisite(s): ACCT 7018

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7012 Corporate Finance (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7012/>) **Legacy Code:** 200426

As an introductory finance unit, Corporate Finance introduces students to the fundamental concepts of finance theory - the time value of money, risk and return, capital budgeting and capital structure - and to the tools of financial decision-making in the context of the Australian institutional environment. Students examine the investment, financing and dividend decisions of corporations and develop an understanding of the basic practices of financial management from the perspective of both large and small firms.

Level: Postgraduate Coursework Level 7 subject

Equivalent Subjects: LGYA 8876 - Finance LGYA 8986 - Corporate Finance (PG)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7013 Financial Decision Making (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7013/>) **Legacy Code:** 200784

Students will gain financial literacy through practical understanding of the information contained in financial reports. Appreciating the variety of uses of accounting information for planning and controlling enhances the ability to extract relevant data. This unit emphasises the function of both financial and management accounting in measuring, processing and communicating information useful for decision making.

Level: Postgraduate Coursework Level 7 subject

Equivalent Subjects: ACCT 7001 - Accounting Perspectives for Managers

Incompatible Subjects: ACCT 7018 -Introductory Accounting

ACCT 7007 - Accounting A Business Perspective

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7015 Financial Reports for Decision Making (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7015/>) **Legacy Code:** 200821

This unit focuses on developing the ability to use accounting information, as extracted from financial reports, to assist with managerial decision making. Students will gain financial literacy through developing an understanding of the information contained in financial reports and applying this information to practical decisions. This unit emphasises the function of both financial and management accounting in measuring, processing and communicating information useful for decision making.

Level: Postgraduate Coursework Level 7 subject

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7016 Information Systems for Accountants (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7016/>) **Legacy Code:** 200399

The aim of this unit is to examine the theory and application of information technology on the accounting discipline. This unit covers principles of systems analysis, design and database management relating to accounting information systems. The functions, control, data and processes of accounting information systems are discussed in the context of businesses. Students learn about the communication of accounting information through the internet and explore further the development of integrated systems using a blended learning design approach.

Level: Postgraduate Coursework Level 7 subject

Co-requisite(s): ACCT 7018

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7018 Introductory Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7018/>) **Legacy Code:** 200396

The aim of this unit is to provide a comprehensive introduction to contemporary financial accounting. This is an essential component in the understanding of the production and use of accounting information in business. This unit applies accounting concepts, standards and principles enabling students to be competent in the technical skills in accounting which is a fundamental tool for making economic decisions and for analysing and solving business problems. Students will learn to apply such concepts, standards and principles through a range of individual and collaborative means using a blended learning design that draws on current and future trends in the broad international context.

Level: Postgraduate Coursework Level 7 subject

Equivalent Subjects: LGYA 8941 - Financial Accounting A LGYA 8966 - Financial Accounting B

Incompatible Subjects: ACCT 7007 - Accounting A Business Perspective (PG) ACCT 7015 - Financial Reports for Decision Making

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7019 Management Accounting (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7019/>) **Legacy Code:** 200494

The fundamental purpose of any management accounting system in an organisation is to provide appropriate information for (i) costing of products and services; (ii) support functions such as planning, controlling, evaluation, continuous improvement and decision making; and (iii) competitive support. This provides financial and non-financial services to the management team to enhance the firm's competitiveness. The unit is designed to provide an understanding of these areas of information through applying concepts, theories and models in a range of individual and collaborative activities.

Level: Postgraduate Coursework Level 7 subject

Co-requisite(s): ACCT 7018

Equivalent Subjects: LGYA 89821 - Management Accounting (PG)

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 7026 Behavioural Finance (PG) (10 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct7026/>) **Legacy Code:** 201038

Cognitive biases and emotional influences have the potential to influence the decision-making of advisors, managers and investors. This unit provides students with the skills to advise clients such that their investment decisions are soundly based. Various biases and influences are introduced to students to demonstrate how they undermine rational investment decision-making. Students are then taught how to apply methods that advisers can use to overcome and correct these biases. Ensuring clients are fully educated about investment decisions is integral to the investment process, and necessary to ensure advisers meet the best interest duty of their profession. This unit is available as a stand-alone bridging unit which is accredited by the Financial Adviser Standards and Ethics Authority (FASEA) having met the FASEA curriculum and standards requirements.

Level: Postgraduate Coursework Level 7 subject

Restrictions: Please see the Subject Details page for any restrictions for this subject

ACCT 9001 Higher Degree Research Thesis - Accounting (20 Credit Points)

Subject Details (<https://hbook.westernsydney.edu.au/archives/2021-2022/subject-details/acct9001/>) **Legacy Code:** 800031

Level: PhD and Research Masters Level 9 subject

Restrictions: Please see the Subject Details page for any restrictions for this subject