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# **BACHELOR OF ACCOUNTING** (2783)

## Approved Abbreviation: BAcc Western Sydney University Program Code: 2783 AQF Level: 7

CRICOS Code: 087773B

This program applies to students who commenced in 2018 or later.

Students should follow the program structure for the session start date relevant to the year they commenced.

Commencement Year 2017 - 2783.2 Bachelor of Accounting (http://handbook.westernsydney.edu.au/hbook/course.aspx?course=2783.2)

Commencement Year 2016 - 2783.1 Bachelor of Accounting (http:// handbook.westernsydney.edu.au/hbook/course.aspx?course=2783.1)

The Bachelor of Accounting provides students with an in-depth knowledge of accounting, supported by knowledge of associated disciplines of law, economics, finance and statistics. The degree is unique in its scope and coverage offering qualification in accounting and, in combination with available majors, in financial planning and taxation. Contemporary issues in accounting practice are addressed through students engaging critically with the United Nations Sustainable Development Goals through their evaluation of economic, social, and environmental enterprise and professional behaviour and their consideration of responsible business practice.

This degree satisfies the accreditation requirements of CPA Australia (CPA), Chartered Accountants Australia and New Zealand (CAANZ) and the Institute of Public Accountants (IPA) for entry into their respective programs. Completion of this degree will allow students to claim a number of exemptions from the Chartered Institute of Management Accountants (CIMA) in obtaining the CIMA Professional Qualification.

On successful completion of the Financial Planning and Taxation specialisation the degree satisfies the eligibility requirements of the Financial Planning Association of Australia (FPA) to become a Financial Planner AFP® and prepares students for entry into the Certified Financial Planner CFP® Certification. The degree is also accredited with the Financial Adviser Standards and Ethics Authority (FASEA) management of which has recently transferred to the financial planning standards team known as the Financial Adviser Standards (FAS) under The Commonwealth Department of Treasury. This program may meet the RG146 generic knowledge requirements, specialist knowledge requirements and skills requirements as they currently stand. Details regarding the coverage of RG146 requirements are available via the link located below.

RG146 requirements (https://www.westernsydney.edu.au/\_\_data/ assets/pdf\_file/0010/1983178/BAcc\_RG146\_document\_2023.pdf)

The University has approval from the Tax Practitioners Board (TPB) in Australia to deliver programs for tax (financial) advisers and tax agents. Completion of the Bachelor of Accounting degree (including completion of specific electives) satisfies the tertiary qualifications requirements to register as a Tax (Financial) Adviser and/or a Tax Agent. Details of which subjects must be completed to meet these requirements can be found via the link below.

TPB Tax (Financial) Adviser Registration Requirements (https:// www.westernsydney.edu.au/\_\_data/assets/pdf\_file/0009/1983285/ BAcc\_Tax\_Financial\_Adviser\_and\_Tax\_Agent\_registration\_requirements\_2783.3\_updated\_March\_2023.pdf)

## Study Mode

Three years full-time or six years part-time.

## **Program Advice**

business.courses@westernsydney.edu.au (https:// directory.westernsydney.edu.au/search/email/ business.courses@westernsydney.edu.au)

Prospective students should visit the following websites for general enquiries about this program.

Enquire about this program (https://enquiry.westernsydney.edu.au/ courseenquiry/)| Local Admission (https://www.westernsydney.edu.au/ future/) | International Admission (https://www.westernsydney.edu.au/ international/home/apply/admissions/) |

## Location

Campus	Attendance	Mode	Advice
Bankstown Campus	Full Time	Internal	Sharne Simmons (https:// directory.westernsydney.ed search/email/ S.Simmons@westernsydne
Bankstown Campus	Part Time	Internal	Sharne Simmons (https:// directory.westernsydney.ed search/email/ S.Simmons@westernsydney
Bankstown City Campus (from 2023)	Full Time	Internal	Sharne Simmons (https:// directory.westernsydney.ed search/email/ S.Simmons@westernsydne
Bankstown City Campus (from 2023)	Part Time	Internal	Sharne Simmons (https:// directory.westernsydney.ed search/email/ S.Simmons@westernsydne
Campbelltown Campus	Full Time	Internal	Sharne Simmons (https:// directory.westernsydney.ed search/email/ S.Simmons@westernsydne
Campbelltown Campus	Part Time	Internal	Sharne Simmons (https:// directory.westernsydney.ed search/email/ S.Simmons@westernsydne
Parramatta City Campus- Macquarie Street	Full Time	Internal	Amanda Craft (https:// directory.westernsydney.ed search/email/ a.craft@westernsydney.edu
Parramatta City Campus- Macquarie Street	Part Time	Internal	Amanda Craft (https:// directory.westernsydney.ed search/email/ a.craft@westernsydney.edu
Sydney City Campus 783.3_updated_Ma	Full Time	Internal	Neelam Goela (https:// directory.westernsydney.ed search/email/ n.goela@city.westernsydne

# Accreditation

The Bachelor of Accounting is accredited with and satisfies the preadmission educational requirements for membership of CPA Australia (CPA), Chartered Accountants Australia and New Zealand (CAANZ) and the Institute of Public Accountants (IPA). Completion of this degree will allow students to claim a number of exemptions from the Chartered Institute of Management Accountants (CIMA) in obtaining the CIMA Professional Qualification. On successful completion of both the Financial Planning and the Taxation specialisations the degree satisfies the accreditation requirements of the Financial Planning Association of Australia (FPA) to become a Financial Planner AFP® and prepares students for entry into the CFP® Certification. The degree is also accredited with the Financial Adviser Standards and Ethics Authority (FASEA), management of which has recently transferred to Financial Adviser Standards (FAS) under The Commonwealth Department of Treasury. This program may meet the RG146 generic knowledge requirements, specialist knowledge requirements and skills requirements as they currently stand. Details re the coverage of RG146 requirements are available via the link located below. In addition, by completing available specialisations within the program, students satisfy the tertiary gualifications requirements to register as a Tax (Financial) Adviser and a Tax Agent with the Tax Practitioners' Board (pending completion of certain electives). Details regarding these requirements are available via the link located below.

RG146 requirements (https://westernsydney.edu.au/\_\_data/assets/ pdf\_file/0004/971383/BAcc\_RG146\_document.pdf)

TPB Tax (Financial) Adviser Registration Requirements (https:// www.westernsydney.edu.au/\_\_data/assets/pdf\_file/0005/1451813/ BAcc\_Tax\_Financial\_Adviser\_and\_Tax\_Agent\_registration\_requirements\_2

#### Association of Chartered Certified Accountants (ACCA) Accreditation

This degree is internationally accredited with the Association of Chartered Certified Accountants (ACCA) and students who complete this degree will receive exemptions from 11 ACCA papers.

Details available on the ACCA website at

https://www.accaglobal.com/an/en.html

## Association to Advance Collegiate Schools of Business (AACSB)

This program is accredited by the Association to Advance Collegiate Schools of Business (AACSB).

## Work Integrated Learning

Western Sydney University seeks to enhance student learning experiences by enabling students to engage in the culture, expectations and practices of their profession or discipline. This program includes a placement or other community-based unpaid practical experience.

There is a mandatory work component required for completion of this program. Please contact the Program Advisor listed above for information.

International students should also refer to the link below for more information and a link to the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS).

Work Integrated Learning (WIL) for international students (https:// www.westernsydney.edu.au/currentstudents/current\_students/ services\_and\_facilities/international\_student\_support/ working\_in\_australia/work\_integrated\_learning/)

# Admission

Year 12 HSC (or equivalent); or completed Diploma in Business at Western Sydney University, The College; or completed relevant TAFE award.

Eligibility for admission to the Bachelor of Accounting is based on the following minimum requirements:

Assumed Knowledge: Mathematics and any two units of English. Students unable to demonstrate sufficient levels of achievement in mathematics will be required to use one of the elective subjects to increase their mathematical aptitude. This will not lengthen the period of study.

Applications from Australian and New Zealand citizens and holders of permanent resident visas may be made via the Universities Admissions Centre (UAC) or directly through the Western Portal. Use the links below to apply via UAC or Western Sydney University. Applications made directly to Western Sydney do not have an application fee.

#### http://www.uac.edu.au/ https://westernsydney.uac.edu.au/ws/

Applicants who have undertaken studies overseas may have to provide proof of proficiency in English. Local applicants who are applying through the Universities Admissions Centre (UAC) will find details of minimum English proficiency requirements and acceptable proof on the UAC website. Local applicants applying directly to the University should also use the information provided on the UAC website.

International students currently completing an Australian Year 12 in or 783 and Australia, an International Baccalaureate in Australia or a New Zealand National Certificate of Educational Achievement (NCEA) level 3 must apply via UAC International.

## http://www.uac.edu.au/

All other International applicants must apply directly to the University via the International Office.

International students applying to the University through the International Office can find details of minimum English proficiency requirements and acceptable proof on their website.

International Office (http://www.westernsydney.edu.au/international/)

Overseas qualifications must be deemed by the Australian Education International - National Office of Overseas Skills Recognition (AEI-NOOSR) to be equivalent to Australian qualifications in order to be considered by UAC and Western Sydney University.

## **Advanced Standing**

Advanced Standing will be assessed in accordance with University policy (https://policies.westernsydney.edu.au/document/ view.current.php?id=176).

# Program Structure

Qualification for this award requires the successful completion of 240 credit points which includes 16 core subjects plus eight elective subjects.

Students must complete a minimum of 60 credit points at Level 3.

## **Sydney City Campus**

Click here for the recommended sequence at Sydney City Campus (https://www.westernsydney.edu.au/city/courses/undergraduate/accounting/?utm\_source=Handbook).

# **Core Subjects**

Subject	Title	Credit Points
ACCT 1005	CT 1005 Accounting in Context	
ACCT 3001	Accounting Information Systems	
ACCT 3003	Accounting Standards and Governance	10
ACCT 3006	Auditing and Assurance Services	10
ACCT 2001	Contemporary Management Accounting	10
ACCT 3007	Corporate Accounting Systems	10
ECON 2002	Corporate Financial Management	10
LAWS 1001	Enterprise Law	10
ACCT 1007	Financial Accounting Applications	10
LAWS 2010	Law of Business Organisations	10
ACCT 1010	Management Accounting Fundamentals	10
ECON 1011	Principles of Economics	10
LAWS 3070	Taxation Law	10
ACCT 2005	Techniques in Financial Accounting	10
ACCT 3011	The Accountant as a Consultant	10
Select one of the following:		10
ECON 1006	Introduction to Economic Methods	
MATH 1030	Statistics for Business	
Total Credit Points		

## Majors

Completion of a major is optional (and not available through Sydney City Campus offerings). Students who elect to do a major may choose only one of the following:

Financial Planning, Testamur Major (T022) (https://

hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-ug-testamur-major/)

Financial Planning and Taxation, Testamur Major (T024) (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-taxation-ug-testamur-major/)

Taxation, Testamur Major (T023) (https://

hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ taxation-ug-testamur-major/)

## Electives

Students who choose to undertake one of the available majors, as specified above, will have up to 30 credit points (3 subjects) of electives available (dependent on the chosen major and subjects required for accreditation and specified in its recommended sequence of study).

Students who choose to undertake the double major (Financial Planning and Taxation (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/financial-planning-taxation-ug-testamur-major/)) will have no electives available.

Students who do not elect to take a major will have 80 credit points (8 subjects) of electives available.

Elective subjects may include additional subjects from Business or any other discipline. Enrolment in elective subjects is subject to meeting any required criteria for individual subjects, such as co-requisites and pre-requisites.

# **Recommended Sequence**

# Full-time start-year intake

Course	Title	Credit Points
Year 1		
Autumn session		
ACCT 1005	Accounting in Context	10
LAWS 1001	Enterprise Law	10
ECON 1011	Principles of Economics	10
Select one of the following:		10
ECON 1006	Introduction to Economic Methods	
MATH 1030	Statistics for Business	
	Credit Points	40
Spring session		
ACCT 1007	Financial Accounting Applications	10
ECON 2002	Corporate Financial Management	10
LAWS 2010	Law of Business Organisations	10
Select one elective	1	10
	Credit Points	40
Year 2		
Autumn session		
ACCT 2005	Techniques in Financial Accounting	10
ACCT 1010	Management Accounting Fundamentals	10
LAWS 3070	Taxation Law	10
Select one elective	1	10
	Credit Points	40
Spring session		
ACCT 3001	Accounting Information Systems	10
ACCT 2001	Contemporary Management Accounting	10
ACCT 3003	Accounting Standards and Governance	10
Select one elective		10
	Credit Points	40
Year 3		
Autumn session		
ACCT 3007	Corporate Accounting Systems	10
Select three elective	es <sup>2</sup>	30
	Credit Points	40
Spring session		
ACCT 3006	Auditing and Assurance Services	10
ACCT 3011	The Accountant as a Consultant	10
Select two electives	3	20
	Credit Points	40
	Total Credit Points	240
		240

This may include any subject from the recommended sequence of the chosen major - Financial Planning (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-ug-testamur-major/) or Taxation (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ taxation-ug-testamur-major/) or Financial Planning and Taxation. (https://hbook.westernsydney.edu.au/archives/2022-2023/majorsminors/financial-planning-taxation-ug-testamur-major/)

- <sup>2</sup> These may include any three subjects from the recommended sequence of the chosen major - Financial Planning (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-ug-testamur-major/) or Taxation (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ taxation-ug-testamur-major/) or Financial Planning and Taxation. (https://hbook.westernsydney.edu.au/archives/2022-2023/majorsminors/financial-planning-taxation-ug-testamur-major/)
- <sup>3</sup> These may include any two subjects from the recommended sequence of the chosen major - Financial Planning (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-ug-testamur-major/) or Taxation (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ taxation-ug-testamur-major/) or Financial Planning and Taxation. (https://hbook.westernsydney.edu.au/archives/2022-2023/majorsminors/financial-planning-taxation-ug-testamur-major/)

## Part-time start-year intake

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	oints
Year 1	
Autumn session	
ACCT 1005 Accounting in Context	10
LAWS 1001 Enterprise Law	10
Credit Points	20
Spring session	
ECON 1011 Principles of Economics	10
ACCT 1007 Financial Accounting Applications	10
Credit Points	20
Year 2	
Autumn session	
ACCT 2005 Techniques in Financial Accounting	10
Select one of the following:	10
ECON 1006 Introduction to Economic Methods	
MATH 1030 Statistics for Business	
Credit Points	20
Spring session	
ECON 2002 Corporate Financial Management	10
LAWS 2010 Law of Business Organisations	10
Credit Points	20
Year 3	
Autumn session	
ACCT 1010 Management Accounting Fundamentals	10
Select one elective <sup>1</sup>	10
Credit Points	20
Spring session	
ACCT 2001 Contemporary Management Accounting	10
Select one elective <sup>1</sup>	10
Credit Points	20
Year 4	
Autumn session	
LAWS 3070 Taxation Law	10
Select one elective <sup>1</sup>	10
Credit Points	20
Spring session	
ACCT 3001 Accounting Information Systems	10
ACCT 3003 Accounting Standards and Governance	10
Credit Points	20

## Year 5

Autumn session

ACCT 3007	Corporate Accounting Systems	10
	corporate Accounting Systems	
Select one elective <sup>1</sup>		10
	Credit Points	20
Spring session		
ACCT 3011	The Accountant as a Consultant	10
Select one elective <sup>1</sup>		10
	Credit Points	20
Year 6		
Autumn session		
ACCT 3006	Auditing and Assurance Services	10
Select one elective <sup>1</sup>		10
	Credit Points	20
Spring session		
Select two electives <sup>2</sup>		20
	Credit Points	20
	Total Credit Points	240

This may include any subject from the recommended sequence of the chosen major - Financial Planning (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-ug-testamur-major/) or Taxation (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ taxation-ug-testamur-major/) or Financial Planning and Taxation. (https://hbook.westernsydney.edu.au/archives/2022-2023/majorsminors/financial-planning-taxation-ug-testamur-major/)

<sup>2</sup> These may include any two subjects from the recommended sequence of the chosen major - Financial Planning (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ financial-planning-ug-testamur-major/) or Taxation (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ taxation-ug-testamur-major/) or Financial Planning and Taxation. (https://hbook.westernsydney.edu.au/archives/2022-2023/majorsminors/financial-planning-taxation-ug-testamur-major/)

## Major and Minor elective spaces

Elective subjects may be used toward obtaining an additional approved major (80 credit points) or minor (40 credit points). Western Sydney University offers majors and minors in a range of areas including Sustainability and Indigenous Studies.

Global Sustainability Minor (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/global-sustainability-minor/) Indigenous Australian Studies Major (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ indigenous-australian-studies-major/) Indigenous Australian Studies Minor (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ indigenous-australian-studies-minor/)

Western Sydney University also offers the following innovative transdisciplinary minors which we encourage those students who have elective space to consider.

Equitable Technologies (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/equitable-technologies-minor/) Urban Evolution (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/urban-evolution-minor/) Migration and Global Change (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/migration-global-change-minor/) Personal Innovation (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/personal-innovation-minor/) Innovating, Creating and Problem Solving (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ innovating-creating-problem-solving-minor/) Eco-Socially Conscious Design and Manufacturing (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ecosocially-conscious-design-manufacturing-minor/) Water for Life (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/water-life-minor/) Climate Justice (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/climate-justice-minor/) Global Workplaces (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/global-workplaces-minor/) Innovating For Humans (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/innovating-humans-minor/) Creative Living for Cultural Wellbeing (https:// hbook.westernsydney.edu.au/archives/2022-2023/majors-minors/ creative-living-cultural-wellbeing-minor-/) Ideate. Strategise. Innovate. (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/ideate-strategise-innovate-minor/) Humanising Data (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/humanising-data-minor/)

Search for majors and minors (https://hbook.westernsydney.edu.au/ archives/2022-2023/majors-minors/)

Students can apply for an elective major or minor via MySR.

MyStudentRecords (MySR) (https://studentselfservice.westernsydney.edu.au/StudentSelfService/ssb/ studentCommonDashboard/)

## **Equivalent Subjects**

The subjects listed below count towards completion of the program for students who may have passed subjects in the list in 2022 or earlier.

FINC 1001 - Management Accounting Fundamentals, replaced by ACCT 1010 Management Accounting Fundamentals