

## Bachelor of Accounting (BACT) - BAcc New

QTAC code (Australian and New Zealand applicants): Toowoomba campus: 904331; Online: 904335;  
Springfield campus: 924331

CRICOS code (International applicants): 110846E

	On-campus*	Online
<b>Start:</b>	Semester 1 (February) Semester 2 (July)	Semester 1 (February) Semester 2 (July) Semester 3 (November)
<b>Campus:</b>	Springfield, Toowoomba	-
<b>Fees:</b>	Commonwealth supported place Domestic full fee paying place International full fee paying place	Commonwealth supported place Domestic full fee paying place International full fee paying place
<b>Standard duration:</b>	3 years full-time, up to 6 years part-time	

### Notes:

In 2023 the program follows the Semester Calendar. The [Academic Calendar and Important Dates](#) webpage will allow you to view and download a copy of the important dates for the Semester calendar.

Students can commence study at Toowoomba campus in Semester 1, Semester 2 and part time online students in Semester 3. Students can commence study at Springfield campus or online in Semester 1, Semester 2 or Semester 3.

There is no Semester 3 intake for international on-campus students.

### Footnotes

\* Not all majors and minors are fully available at all campuses.

## Contact us

Future Australian and New Zealand students	Future International students	Current students
<a href="#">Ask a question</a> Freecall (within Australia): 1800 269 500 Phone (from outside Australia): +61 7 4631 5315 Email: <a href="mailto:study@usq.edu.au">study@usq.edu.au</a>	<a href="#">Ask a question</a> Phone: +61 7 4631 5543 Email: <a href="mailto:international@usq.edu.au">international@usq.edu.au</a>	<a href="#">Ask a question</a> Freecall (within Australia): 1800 007 252 Phone (from outside Australia): +61 7 4631 2285 Email: <a href="mailto:usq.support@usq.edu.au">usq.support@usq.edu.au</a>

## Professional accreditation

The Bachelor of Accounting (BACT) Program is professionally accredited with [CPA/CAANZ](#). Graduates of this program (having completed the 4 units of core courses and 12 Professional Accounting Major courses) will meet the educational entrance requirements of [CPA Australia](#) and [Chartered Accountants Australia and New Zealand \(CAANZ\)](#). This provides Associate membership of CPA Australia, eligibility to study the CPA Australia professional exams and eligibility to study the CAANZ professional exams. Graduates who also successfully complete the 4-unit Tax Practitioner Minor will meet the education requirements of the [Tax Practitioners Board](#). Note that there are also professional work experience requirements to register as a tax agent.

Finance major graduates will meet the educational entrance requirements to become a member of the [Financial Services Institute of Australasia \(FINSIA\)](#).

## Program aims

The Bachelor of Accounting aims to equip graduates with the technical knowledge, skills and professional identity to pursue a rewarding career in the accounting profession or across a range of industries. Graduates will develop technical and professional skills in financial and management accounting, auditing, information technology, taxation, business law, and ethics. Program learning outcomes are aligned with the requirements of the relevant accounting professional bodies. UniSQ Bachelor of Accounting graduates will be equipped to use their critical and reflective thinking skills and financial and technical expertise to contribute to a range of organisational outcomes and communicate their advice to stakeholders in a culturally aware and ethically responsible way.

## Program objectives

Upon successful completion of the program, students will be able to:

- (1) Understand and apply the required technical and professional competencies of a recognised accounting professional in a range of business contexts.
- (2) Evaluate inputs from a variety of sources and stakeholders to ensure that the interests of others (including organisational, cultural and environmental), and the fundamental ethical values of integrity, objectivity and confidentiality are recognised.
- (3) Evaluate the use of digital technologies, mechanisation, computerisation, and/or automation to support current and future business processes as a future focused accounting professional.
- (4) Communicate specialist advice and decisions and work with others to achieve organisational goals and provide professional expertise.
- (5) Exercise professional judgement using critical and reflective thinking and self-directed learning to continue developing as a self-reliant, ethical, and responsible accounting professional.
- (6) Leverage a well-developed professional identity by exhibiting the human capabilities and knowledge demanded of professional accountants and by modern organisations.

## Australian Qualifications Framework

The Australian Qualifications Framework (AQF) is a single national, comprehensive system of qualifications offered by higher education institutions (including universities), vocational education and training institutions and secondary schools. Each AQF qualification has a set of descriptors which define the type and complexity of knowledge, skills and application of knowledge and skills that a graduate who has been awarded that qualification has attained, and the typical volume of learning associated with that qualification type.

This program is at AQF Qualification Level 07. Graduates at this level will have broad and coherent knowledge and skills for professional work and/or further learning.

The full set of levels criteria and qualification type descriptors can be found by visiting [www.aqf.edu.au](http://www.aqf.edu.au).

## Program Information Set

View UniSQ's admission criteria, student profiles and a summary of all offers made under [Course Admission Information Set](#) via the QTAC website.

## Admission requirements

To be eligible for admission, applicants must satisfy the following requirements:

- Have achieved a minimum Australian Tertiary Admission Rank (ATAR) of **62.7**, or equivalent qualification.<sup>^</sup>
- English Language Proficiency requirements for Category 2.

Applicants are advised to also address the following:

- **Assumed Knowledge** expectations: English (Units 3 & 4, C) and General Mathematics (Units 3 & 4, C).

Students will be awarded a bonus 5 points for successful completion of **MGT1101 Human Capabilities for Business** Human Capabilities for Business (to be offered under HeadStart program for high school students).

All students are required to satisfy the applicable **English language requirements**.

If students do not meet the English language requirements they may apply to study a University-approved **English language program**. On successful completion of the English language program, students may be admitted to an award program.

^ These are determined by the University for specific programs each Semester. The 2023 ATAR and tertiary entrance ranks are based on agreed QTAC schedules which assess formal study at Year 12 or **equivalent level**, tertiary, preparatory, professional or vocational qualifications or work experience, as detailed in the QTAC Assessment of Qualifications Manual and QTAC Assessor Guidelines.

Adjustment factors may help you get into the program of your choice by increasing your entrance rank. The additional points don't apply to all applicants or all programs. Please read the information about UniSQ's **Adjustment Factors** carefully to find out what you may be eligible for.

## Program fees

### Commonwealth supported place

A Commonwealth supported place is where the Australian Government makes a contribution towards the cost of a students' higher education and students pay a **student contribution amount**, which varies depending on the courses undertaken. Students are able to calculate the fees for a particular course via the **Course Fee Schedules**.

Commonwealth Supported students may be eligible to defer their fees through a Government loan called **HECS-HELP**.

### Domestic full fee paying place

Domestic full fee paying places are funded entirely through the full fees paid by the student. Full fees vary depending on the courses that are taken. Students are able to calculate the fees for a particular course via the **Course Fee Schedule**

Domestic full fee paying students may be eligible to defer their fees through a Government loan called **FEE-HELP** provided they meet the residency and citizenship requirements.

Australian citizens, Permanent Humanitarian Visa holders, Permanent Resident visa holders and New Zealand citizens who will be resident outside Australia for the duration of their program pay full tuition fees and are not eligible for **FEE-Help**.

### International full fee paying place

International students pay full fees. Full fees vary depending on the courses that are taken and whether they are studied on-campus, external or online. Students are able to calculate the fees for a particular course via the **Course Fee Schedules**.

## Program structure

The Bachelor of Accounting comprises 24 single-unit courses as indicated in the table below.

Area of study	Number of units
Core courses	4 core units
<b>12-unit major</b> (select one):	12 units
<ul style="list-style-type: none"> <li>• Professional Accounting</li> </ul>	

<b>plus one of the following:</b> <ul style="list-style-type: none"> <li>second major (8 units) <b>or</b></li> <li>2 x 4-unit minors <b>or</b></li> <li>1 x 4-unit minor and 4 elective courses.</li> </ul>	<b>Note:</b> The Tax Practitioner Minor and Finance minor are recommended combinations.
<b>8–unit major (options):</b> <ul style="list-style-type: none"> <li>Finance</li> <li>Human Resource Management</li> <li>Information Systems Management</li> <li>Marketing</li> <li>Emergent Leadership</li> </ul>	<b>Note:</b> The Finance major is a recommended second major for students not wishing to undertake the Tax Practitioner and Finance minors.
Total	24 units

## Required time limits

The standard duration for completion of this program is 3 years full-time or 6 years part-time. Students have a maximum of 9 years to complete this program.

## Core courses

Course	Semester of offer Online	Semester of offer Toowoomba campus	Semester of offer Springfield campus	Enrolments Requirements
<a href="#">MGT1101 Human Capabilities for Business</a> <sup>£</sup>	1, 2	1, 2	1, 2, 3	Anti-requisite: MGT1000
<a href="#">ACC1201 Data Insights and Financial Performance</a> <sup>£</sup>	1, 2	1, 2	1, 2	Anti-requisite: ACC1101
<a href="#">CIS1000 Digital Disruption</a> <sup>£</sup>	1, 2	1, 2	1, 2	Anti-requisite: <a href="#">CIS1000</a> Information Systems Concepts
<a href="#">MGT3303 The Equipped Graduate</a>	1, 2	1, 2	1, 2	Anti-requisite: CIS3011 & MKT3008 & ACC3300

### Footnotes

£ In Semester 3, 2023 this course will be delivered as a Transition (9 week) semester, commencing on 13 November 2023 and concluding on 12 January 2024

## Major studies

A major study is a set of courses that make up a coherent, in-depth study of a specific discipline. The Professional Accounting Major comprises 12 units. All students in the Bachelor of Accounting must complete the Professional Accounting Major:

### 12-unit major:

- Professional Accounting

## Double major studies

Students may choose to complete a second major from the [Bachelor of Business](#), or from the undergraduate degree programs in another area at the University of Southern Queensland. A program in which there is a first and second major is known as a 'double major'.

For example, students may undertake a second major from the [Bachelor of Business](#). Examples of second majors include Finance \*, Marketing, Information Services, Emergent Leadership and Human Resource Management. Where a student is required to do one or more core courses from that program to satisfy prerequisites for the proposed major, the core course/s may form part of that major, and be substituted for one of the courses in the major.

Where a second major from another area contains fewer than 8 units, students must complete extra elective units, chosen from undergraduate courses offered at the University of Southern Queensland to ensure that their program contains 24 units in total.

\* The Finance Major is included here as a recommended second major for Bachelor of Accounting students who do not wish to undertake the Tax Practitioner and Finance minors.

## Professional Accounting major

As a UniSQ Professional Accounting graduate you will have developed the technical knowledge, skills and professional identity to pursue a rewarding career in the accounting profession or across a range of industries. Through the accounting major, graduates will develop technical and professional skills in financial and management accounting, auditing, information technology, taxation, business law and ethics. UniSQ Professional Accounting graduates will be equipped to use their critical and reflective thinking skills and their financial and technical expertise to contribute to a range of organisational outcomes and to communicate their advice to stakeholders in a culturally aware and ethically responsible way.

Course	Semester of offer Online	Semester of offer Toowoomba campus	Semester of offer Springfield campus	Enrolment Requirements
<a href="#">ACC1202 Accounting Systems and Processes</a>	2	2	2	Anti-requisite: ACC1105
<a href="#">ECO1201 Fundamental Economics</a>	2	2	2	Anti-requisite: ECO2001 & <a href="#">ECO1002</a>
<a href="#">FIN1101 Corporate Finance</a>	1	1	1, 2	Anti-requisite: <a href="#">FIN1101 Corporate Finance</a> & <a href="#">FIN1100 Commercialisation</a> (except for Finance Major students they need to complete both FIN1101 & FIN1100)
<a href="#">LAW1501 Business Law and Ethics</a>	1, 2	1, 2	1, 2	Anti-requisite: LAW1500
<a href="#">STA1004 Fundamental Statistics for Accountants</a>	1,2	1,2	1,2	Anti-requisite: <a href="#">STA1003</a> , STA2300, STA8170

<a href="#">ACC2201 Financial Reporting and Analysis A</a>	1, 2	1	1	Pre-requisite: <a href="#">ACC1202</a> Anti-requisite: ACC2102
<a href="#">ACC2204 Audit and Assurance</a>	1, 2	1	1	Pre-requisite: <a href="#">ACC2201</a> Anti-requisite: ACC3118
<a href="#">ACC2205 Management Accounting A</a>	1, 2	2	2	Pre-requisite: <a href="#">ACC1202</a> Anti-requisite: ACC2113
<a href="#">ACC3201 Financial Reporting and Analysis B</a>	2	2	2	Pre-requisite: <a href="#">ACC2201</a> Anti-requisite: ACC2115
<a href="#">ACC3206 Management Accounting B</a>	1, 2			Pre-requisite: <a href="#">ACC2205</a> Anti-requisite: ACC3114
<a href="#">ACC3207 Accounting Systems and Critical Perspectives</a>	1, 2			Pre-requisite: <a href="#">ACC1202</a> & <a href="#">ACC2205</a> Anti-requisite: ACC3210 & ACC3300 Accounting Major Capstone
<a href="#">LAW3500 Taxation Law A</a>	1, 2	1	1	Pre-requisite: <a href="#">ACC1202</a> & <a href="#">LAW1501</a> Anti-requisite: LAW3130 & LAW3131

## Finance major

The Finance major provides students with a knowledge of financial environments and modern analytical techniques. Students learn to understand a broad range of finance areas including business finance, stockbroking, investment management, international financial management and financial economics. Graduates will be equipped for a career in stockbroking, financial services and business. Second majors or minors are available in a range of Business, Commerce and Arts areas.

Finance major students will meet the educational entrance requirements to become a member of the [Financial Services Institute of Australasia \(FINSIA\)](#).

Course	Semester of offer Online	Semester of offer Toowoomba campus	Semester of offer Springfield campus	Enrolment Requirements
<a href="#">FIN1101 Corporate Finance</a> <sup>~</sup>	1, 2	1	1, 2	~
<a href="#">FIN1103 Financial Markets</a> <sup>@</sup>	2	2	2	
<a href="#">FIN2105 Portfolio Management</a> <sup>#</sup>	2	2	2	

<a href="#">FIN2302 Financial Economics</a>	1	1	1	
<a href="#">FIN3101 Finance Theory and Applications</a> <sup>%</sup>	2	2		
<a href="#">FIN3109 Managing Financial Institutions</a>	1	1	1	
<a href="#">FIN3106 International Finance</a>	1, 2	1		
<b>Select one of the following two courses:</b>				
<a href="#">FIN2108 Credit Analysis and Lending Management</a> <sup>\$</sup>	2	2	2	
<a href="#">FIN2106 Personal Financial Planning</a> <sup>*^**</sup>	1	1	1	Anti-requisite: <a href="#">ECO2000 The Macro-economy and Business</a>

#### Footnotes

- ~ [FIN1100 Commercialisation](#) replaces [FIN1101 Corporate Finance](#) in the Finance Major due to [FIN1101](#) already forming part of the Professional Accounting major.
- @ In 2024 [FIN1103 Financial Markets](#) Financial Markets will transition to FIN1103 Financial Markets and FinTech.
- # In 2024 [FIN2105 Portfolio Management](#) will be replaced by FIN3100 Portfolio Management.
- % In 2024 [FIN3101 Finance Theory and Applications](#) will be replaced by FIN2109 Financial Decision Support Tools.
- \$ In 2024 [FIN2108 Credit Analysis and Lending Management](#) will be replaced by FIN2102 Financial Institutions & Lending Management.
- \* FIN2106 Personal Financial Planning is not recommended for International Students.
- ^ In 2024 FIN2106 Personal Financial Planning will be replaced by FIN2113 Investment Securities.
- \*\* Semester 1 Springfield & Toowoomba offer not available in 2023.

## Tax Practitioner Minor

Students are able to enrol in any offered mode of a course (on-campus, external or online), regardless of the program mode of study they enrolled in. As a UniSQ Bachelor of Accounting graduate having also undertaken the Tax Practitioner minor, you will have developed the technical knowledge, skills and professional identity to pursue a rewarding career in the accounting profession or across a range of industries. The Professional Accounting Major with the additional study of the Tax Practitioner Minor, means you will meet the additional education requirements of the Tax Practitioner's Board of Australia as a registered tax agent.<sup>^</sup>

Course	Semester of offer Online	Semester of offer Toowoomba campus	Semester of offer Springfield campus	Enrolment Requirements
<b>Bachelor of Accounting Studies:</b>				
<a href="#">FIN1103 Financial Markets</a>	2	2	2	
<a href="#">LAW2500 Commercial Property Law</a>	1			Pre-requisite: <a href="#">LAW1500</a>
<a href="#">LAW3444 Competition and Consumer Law</a> <sup>!</sup>	Tri 1			
<a href="#">LAW3501 Taxation Law B</a>	2			

#### Footnotes

- ! This course is offered on the interim trimester calendar layer.



## Minor Studies

A minor study is a group of courses designed to provide students with an area of knowledge and skills that either:

- draw from a recognised discipline and are designed to contribute to the major study or
- may transcend traditional disciplinary boundaries, but complements the objectives of the program.

A number of [minor studies](#) are available to students in this program.

Students in the Bachelor of Accounting are strongly recommended to undertake both the Tax Practitioner Minor and Finance minors to complete their programme.

Professional Accounting Students are advised to consider the whole range of minor studies offered. However, the availability of general minor studies may be limited by a number of factors, including:

- the authorisation of the student's choice by the academic adviser and faculty
- the satisfactory completion of pre-requisite courses by the student
- the provisions of the faculty offering the minor, including audition and interview requirements in certain areas of the arts and education
- timetabling constraints
- quotas.

All students in the Bachelor of Business, except those undertaking a second major, must complete a four-unit minor study. Courses must be taken over a minimum of two levels and should be in the same discipline or recognised multi-disciplinary area.

A minor in the Bachelor of Business may comprise one of the following:

- any four units from a major in the Bachelor of Business apart from those majors indicated below, and as long as pre-requisites are met
- any four business-related or approved units from a major in another program from the University of Southern Queensland as long as pre-requisites are met - where a student is required to do one or more core courses from that program to satisfy pre-requisites for the proposed minor, the core course/s may form part of that minor
- four specified units in a disciplinary area designed to extend knowledge as listed below. See a list of [minor studies](#)

Students who wish to take a minor study that falls outside the guidelines above for the [Bachelor of Business](#), must obtain Academic Affairs approval prior to enrolling in courses to be counted towards that minor. Before undertaking any course, the pre-requisite courses must be completed or exempted.

## Electives/Approved courses

Students not completing a double major must select a minor plus four units of elective courses from courses offered in the Bachelor of Business or, with Faculty of Business, Education, Law and Arts approval, from other undergraduate programs offered at the University of Southern Queensland. Enrolment requirements must be satisfied for any course selected.

## IT requirements

For information technology requirements please refer to the [minimum computing standards](#).

## Other program requirements

Students must maintain good standing in this program. Please refer to the [Academic Standing, Progression and Exclusion Procedure](#).

Students enrolled in the joint TAFE/UniSQ Diploma Programs must complete their Diploma studies at the TAFE Queensland before continuing enrolment at UniSQ.



## Exit points

Students must maintain good standing in this program (see Other program requirements section). Students not wishing to complete the Bachelor of Business may be permitted to exit with either the Diploma of Business (DPBZ) or the [Associate Degree of Business](#) (ADBZ).

Students may exit with the Diploma of Business (DPBZ) if they have completed 8 courses as follows:

- a minimum of 4 courses from the [Bachelor of Business](#) core courses, **and**
- 4 other courses from the [Bachelor of Business](#), or 4 business-related courses with the approval of the Faculty of Business, Education, Law and Arts.

Students may exit with the [Associate Degree of Business](#) if they have completed 16 courses as follows:

- 7 core courses from the Bachelor of Business **and**
- 1 x 4 unit business minor (either Accounting, Economics, Leadership, Information Systems, Human Resources, Marketing or Finance) **and**
- either a further 4 unit minor and 1 elective course **OR** 5 elective courses

## Credit

Candidates for admission to the Bachelor of Business may be eligible for up to 16 units of credit on the basis of successful completion of relevant, equivalent undergraduate study from a recognised university or institution offering equivalent study. Credit approved in this program will not automatically apply to other programs offered by UniSQ.

Students studying accounting should note that professional bodies such as the [CPA Australia](#) and [Chartered Accountants Australia and New Zealand](#) (CAANZ) have advanced standing policies that are more restrictive so students are advised to seek current information from these bodies before applying for credit.

Claims for credit for previous study should be submitted prior to or at the time of enrolment. Each claim will be assessed on individual merit in line with UniSQ policy.

**Note:** Where credit is granted, maximum and minimum duration will be adjusted in the same proportion as credit, for example, where eight units of credit is granted, maximum time will be six years and minimum time will be four semesters.

## Recommended enrolment patterns

Given the program structure information, students should plan their enrolment making sure that they have fulfilled all core, major, minor and elective requirements. Enrolment requirements must be satisfied before enrolling in a course.

As a guide, full-time students (shown as ONC) should plan to undertake 8 courses per year and part-time students (shown as ONL) who are in employment, a maximum of 6 courses per year, with a minimum of 4 courses per year. This is exclusive of any semester 3 enrolments.

Courses are normally offered on-campus and online in the same semester. If a course is offered twice in one year, the second offering will normally be on an online basis only.

## Semester 1, 2023 Intake

Course	Year of program and semester in which course is normally studied						Enrolment requirements
	On-campus (ONC)		External (EXT)		Online (ONL)		
	Year	Sem	Year	Sem	Year	Sem	
MGT1101 Human Capabilities for Business <sup>£</sup>	1	1			1	1	Enrolment is not permitted in <a href="#">MGT1101</a> if <a href="#">MGT1000</a> has been previously completed
CIS1000 Digital Disruption <sup>£</sup>	1	1			1	1	

Course	Year of program and semester in which course is normally studied						Enrolment requirements
	On-campus (ONC)		External (EXT)		Online (ONL)		
	Year	Sem	Year	Sem	Year	Sem	
ACC1201 Data Insights and Financial Performance <sup>£</sup>	1	1			1	1	Enrolment is not permitted in ACC1201 if ACC1101 has been previously completed.
FIN1101 Corporate Finance	1	1			1	1	Enrolment is not permitted in FIN1101 if FIN1100 has been previously completed (excluding BBIZ 19395 Finance major students)
ECO1201 Fundamental Economics	1	2			1	2	Enrolment is not permitted in ECO1201 if either ECO1002 or ECO1000 has been previously completed
STA1004 Fundamental Statistics for Accountants	1	2			1	2	Enrolment is not permitted in STA1004 if STA1003 or STA2300 or STA8170 or STA6200 has been previously completed
ACC1202 Accounting Systems and Processes	1	2			1	2	Enrolment is not permitted in ACC1202 if ACC1105 has been previously completed.
LAW1501 Business Law and Ethics	1	2			1	2	Enrolment is not permitted in LAW1501 if LAW1500 has been previously completed.
Major Course 6	2	1			2	1	
Major course 7	2	1			2	1	
Major course 8	2	1			2	1	
Minor/Selective course 1	2	1			2	1	
Major course 9	2	2			2	2	
Minor/Selective course 2	2	2			2	2	
Minor/selective course 3	2	2			2	2	
Minor/selective course 4	2	2			2	2	
Major course 10	3	1			3	1	
Major course 11	3	1			3	1	
Minor/selective course 5	3	1			3	1	
Minor/selective course 6	3	1			3	1	
Major course 12	3	2			3	2	
Minor/Selective Course 7	3	2			3	2	
Minor/selective course 8	3	2			3	2	
MGT3303 The Equipped Graduate	3	2			3	2	Pre-requisite: Students must have completed a minimum of 16 units prior to enrolling in this course

#### Footnotes

£ In Semester 3, 2023 this course will be delivered as a Transition (9 week) semester, commencing on 13 November 2023 and concluding on 12 January 2024