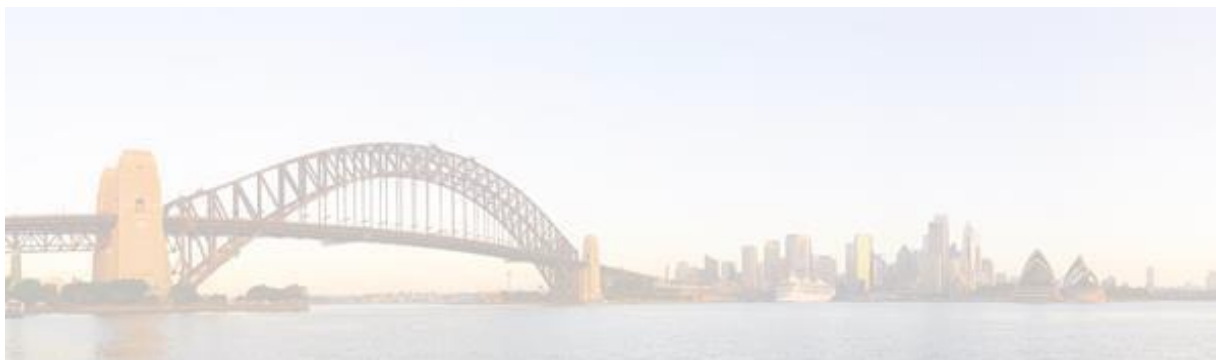




## Accounting Course Information

THE INSTITUTE OF INTERNATIONAL STUDIES (TIIS) Oct. 2021



### Accounting Course Information

This course brochure has been prepared to provide all relevant information to students prior to enrolment to ensure students can make an informed decision about studying at TIIS.

## Table of Contents

Accounting Course Information.....	1
List of Courses.....	3
Master of Professional Accounting (Advanced) (“MPAA”) .....	3
General Entry Requirements .....	3
Additional Entry Requirements.....	3
Special / Alternative Admission Arrangements .....	4
Forms of assessment .....	5
Course Duration.....	6
Learning Outcome.....	6
Proposed Timetable (Standard) .....	7
Proposed Timetable (COVID Pandemic Period) .....	7
Delivery Mode.....	8
Course Fee(s) .....	8
Master of Professional Accounting (“MPA”).....	9
General Entry Requirements .....	9
Additional Entry Requirements.....	9
Special / Alternative Admission Arrangements .....	9
Forms of assessment .....	10
Course Duration.....	12
Learning Outcome.....	12
Proposed Timetable (Standard) .....	12
Proposed Timetable (COVID Pandemic Period) .....	13
Delivery Mode.....	13
Course Fee(s) .....	13
Graduate Certificate in Professional Accounting (GCPA) .....	14
General Entry Requirements .....	14
Additional Entry Requirements.....	14
Special / Alternative Admission Arrangements .....	14
Forms of assessment .....	15
Course Duration.....	16
Learning Outcome.....	17
Proposed Timetable (Standard) .....	17
Proposed Timetable (COVID Pandemic Period) .....	17
Delivery Mode.....	18
Course Fee(s) .....	18
Subject Outlines.....	19
Subject Descriptions .....	23
Appendix: List of resources available .....	28

## List of Courses

Table 1: TIIS currently offers the following three courses:

Course(s)	Course Abbreviation	CRICOS Course Code	Official Duration
Master of Professional Accounting (Advanced) ("MPAA")	MPAA	102564D	104 weeks
Master of Professional Accounting ("MPA")	MPA	097840B	78 weeks
Graduate Certificate in Professional Accounting ("GCPA")	GCPA	097841A	12 weeks

The Institute of International Studies (TIIS) has developed its Master of Professional Accounting (Advanced) ("MPAA"), Master of Professional Accounting ("MPA") and Graduate Certificate in Professional Accounting ("GCPA") in response to the ongoing demand for accounting graduates with the knowledge, technical expertise and interpersonal skills to operate within dynamic business environments.

### Master of Professional Accounting (Advanced) ("MPAA")

Course	Course Abbreviation	CRICOS Course Code	Official Duration
Master of Professional Accounting (Advanced) ("MPAA")	MPAA	102564D	104 weeks

The MPAA is designed to provide graduates with the knowledge and skills to function as (accredited) professional accountants. Graduates will have the capacity to operate in a broad range of business environments. These environments will range from small independent locally operated practices to government and larger-scale commercial enterprises. As Masters graduates with professional accreditation, and a degree of maturity, they will be able to work independently, manage complex and diverse business problems and provide information for effective business decision-making.

### General Entry Requirements

Persons seeking to enrol in a higher education course with TIIS are required to submit acceptable and verifiable evidence that they meet the published entry criteria for their chosen course.

The entry requirement for admission to the Masters program of TIIS are:

- Completion of an undergraduate degree from a recognised Australian institution (or equivalent); or
- Completion of a relevant graduate certificate or diploma from a recognised Australian institution (or equivalent).

### Additional Entry Requirements

In addition to the general admission requirements stipulated above, courses may specify additional requirements that applicants must meet, so as to demonstrate their capacity for success in the course.

These may include, but are not limited to:

- Specific supporting studies within their course;
- Attendance at interviews;
- Relevant work experience;
- Presentation of folios; and/or
- Submission of supplementary information forms.

### Special / Alternative Admission Arrangements

Applicants who have not completed the required entry qualification may be eligible to apply for entry to a course by satisfying one of the following entry requirements:

- a. Successful completion of a Special Tertiary Admissions Test (STAT) administered by a tertiary admissions centre; or
- b. Submission of a portfolio of evidence of prior and current academic and professional work experience in a program-related field; or
- c. Applying for credit that meets the requirements of the *Policy and Procedures – Credit for Prior Learning*.

Applicants applying under special admission categories a. and b will be required to attend an interview with the Program Coordinator and Dean to assess the applicant's capacity for successful study of the appropriate program. The applicant should submit a portfolio of prior and current academic and professional work experience with their application for Special/Alternative admission. The portfolio must include a detailed resume outlining relevant competencies and achievements during their program-related employment. Program-related employment must be of a minimum period of three years in the last five years and be evidenced by employer issued documents such as employment references, employment separation certificate or wage documents. Off-shore international students will need to be available for telephone interviews.

**Special entry Portfolio indicative criteria** outline the criteria to be applied by the Program Coordinator and Dean when selecting applicants to a course under special/alternative admission arrangements. These include the applicant's:

- a. Capacity to successfully pursue tertiary studies;
- b. Motivation to pursue tertiary studies in the discipline of the chosen course;
- c. Demonstrated potential for academic studies based on the applicant's portfolio;
- d. Relevant professional and industry experience.

The processes used to monitor the progress of students enrolled under special/alternative arrangements include:

- a. Monitoring of the student's progress by the Program Coordinator at the conclusion of the first trimester in the first year of the student's enrolment;
- b. A "Review of Student Progress" meeting between the student and the Program Coordinator at the conclusion of the first year of enrolment.

To ensure transparency and consistency, the Dean will maintain a Register of Special/Alternative admissions detailing each admission decision and monitoring arrangement. Entries to the Register will be advised by the Dean to the Academic Board at each Academic Board meeting.

### Special entry Portfolio indicative criteria

Applicants who do not meet entry requirements may gain entry to a course by provision of a portfolio and interview with the Program Co-ordinator and Dean. The material submitted in the Portfolio should address the following criteria:

Criterion	Indicative evidence
The capacity to successfully pursue tertiary studies	Transcripts, including grades, of complete and incomplete formal studies
Motivation to pursue tertiary studies in the discipline of the chosen course	Professional development activities undertaken Certifications Professional references
Demonstrated potential for academic studies	Transcripts, including grades, of complete and incomplete formal studies
Relevant professional and industry experience	CV detailing work experience, skills and knowledge developed and responsibilities carried Professional references

### Forms of assessment

Some assessment is formative; it is specifically intended to assist students to identify weaknesses in their understanding, so that they may improve their understanding and enhance their learning. Other assessment is summative; its objective is primarily to pass judgment on the quality of a student's learning, generally in terms of assigned marks and grades. Furthermore, critical reflection on the outcomes of assessment tasks, both formative and summative, can inform lecturers and students, not only about the quality of student learning but also about the effectiveness of teaching. A practice of continuous assessment and supplementary examinations shall be implemented. Given the above, a subject will normally have:

three items of assessment;

- no assessment task weighted more than 50% of the total mark;
- assessment tasks that are formative, summative, and/or a mixture of both;
- invigilated exams contributing up to 50% of the total mark (required in those subjects with external accreditation);
- at least  $\geq 50\%$  of total assessments that are individual work;
- group assessment tasks limited to 30% of the total mark; and
- group assessment tasks that include an individual component.

The forms of assessment used for each subject will be clearly delineated in the Subject Learning Guide available to students. Forms of assessment may include, as appropriate:

- **Written quizzes, tests and/or exams** - in the form of short answer questions, numerically based questions, limited use of multiple-choice questions (no multiple-choice questions in the final exam), essays, and case studies.
- **Written assignments** - in the form of essays, literature reviews, reports, work logs, portfolios, reflective journals, research reports, etc. Students should be made aware of the limited gain and high risk of using so called contract writers ('cheaters'), plagiarism, and/or doing or accepting ghost writing for assignments.
- **Seminars/presentations** - normally based around formal discussion groups where students will be delegated or choose topics for research and present their findings at subsequent seminars.
- **Practical assignments** - students may be required to complete a series of practical assignments

designed to test students' abilities under 'real world' conditions.

- **e-based assignments** – students may be required to respond to simulations, design strategies, develop modelling scenarios, prepare forecasts, develop applications etc.
- **In-class Assessments** - assessment items that facilitate student attendance and participation in class (such as regular in-class quizzes) are encouraged, however these assessment items should:
  - Relate to specific, measurable assessment tasks and should not reward mere attendance or be based solely on student participation.
  - Provide ongoing feedback to students
  - Not exceed 15% of the subject's overall assessment
  - Allow students who miss an assessment item, as a result of approved adverse circumstances, the opportunity to re-sit the assessment event or not be otherwise disadvantaged by those adverse circumstances.

### English Proficiency

International students whose first language is not English must demonstrate competency in the English language. English proficiency can be demonstrated by providing evidence of an International English Language Testing System (IELTS) overall test result (or equivalent alternative test result – such as TOEFL (Test of English as a Foreign Language) or PTE (Pearson Tests of English) – as defined by regulation) that meets the specified level of English proficiency required for the course.

Typically, entry to a:

Master's degree course requires an IELTS average of 6.5 or above, with no band below 6.0;

Graduate Certificate requires an IELTS average of 6.0 or above, with no band below 6.0;

Undergraduate degree requires an IELTS average of 6.0 or above, with no band below 5.5.

There is some flexibility in these hurdles (e.g., if one band is slightly below the hurdle and another is far above, the reviewer should try to be compassionate. In addition, if one band is slightly below the hurdle, prescribed ELICOS studies can be used to bridge the gap, however, some deficiencies are too broad to be bridged with ELICOS.

Other acceptable evidence of English proficiency includes but may not be limited to:

- a. Completion of an undergraduate degree via the medium of English; or
- b. Completion of Year 12 secondary schooling in Australia with a pass in General English within the last two years

International students who do not meet the specified English proficiency requirements may undertake an ELICOS (English Language Intensive Courses for Overseas Students) program prior to undertaking the course.

### Course Duration

The Master of Professional Accounting (Advanced) ("MPAA") is a 16-unit, 96 credit point, 4 trimester, coursework degree and it registered for a duration of 104 weeks.

A typical student will complete the course in four full-time trimesters. The course will be available part-time for domestic students.

### Learning Outcome

Graduates of TIIS MPAA program will be able to undertake the following tasks:

- assisting in formulating budgetary and accounting policies;

- preparing financial statements for presentation to boards of directors, management, shareholders, and governing and statutory bodies;
- conducting financial investigations, preparing reports, undertaking audits and advising on matters such as the purchase and sale of businesses, mergers, capital financing, suspected fraud, insolvency and taxation;
- examining operating costs and organisations' income and expenditure;
- providing assurance about the accuracy of information contained in financial reports and their compliance with statutory requirements;
- providing financial and taxation advice on business structures, plans and operations;
- preparing taxation returns for individuals and organisations;
- liaising with financial institutions and brokers to establish funds management arrangements;
- introducing and maintaining accounting systems, and advising on the selection and application of computer-based accounting systems;
- maintaining internal control systems;
- appraising cash flow and financial risk of capital investment projects.

### Proposed Timetable (Standard)

The Master of Professional Accounting (Advanced) (“MPAA”) is a 16-unit, 96 credit point, 4-trimester, coursework degree. Each trimester is of 14 weeks with 12 weeks in tuition and one week examination and one week for releasing of examination results. There are four subjects scheduled for each trimester with 2-hour lecture and 1-hour tutorial per subject per week over 12 weeks.

Subject Number	Subject Name	Credit Points
Trimester 1, Year 1		
MPA501	Accounting Principles	6
MPA502	Business and Company Law	6
MPA503	Economics for Business	6
MPA504	Business Finance	6
Trimester 2, Year 1		
MPA505	Corporate Accounting	6
MPA506	Accounting Information Systems	6
MPA507	Management Accounting	6
MPA508	Business Statistics and Research	6
Trimester 3, Year 1 & 2		
MPA509	Contemporary Accounting Theory: Research and Practice	6
MPA510	Auditing and Assurance Services	6
MPA511	Taxation Law	6
MPA512	Management and Leadership	6
Trimester 4, Year 2		
MPAA601	Strategic Business Leadership	6
MPAA602	Strategic Business Reporting	6
MPAA603	Advanced Performance Management	6
MPAA604	Advanced Audit and Assurance	6

### Proposed Timetable (COVID Pandemic Period)

The Master of Professional Accounting (Advanced) (“MPAA”) is a 16-unit, 96 credit point, four trimester coursework degree. The progress is delivered across 8 blocks over four trimesters with two blocks per trimester during COVID Pandemic period. Each block is of 8 weeks with 6 weeks in tuition weeks and one week of

examination and one week for release of examination results. There are two subjects scheduled for each block with 4-hour lecture and 2-hour tutorial per subject per week over 6 weeks.

Subject Number	Subject Name	Credit Points
Block A Trimester 1, Year 1		
MPA501	Accounting Principles	6
MPA502	Business and Company Law	6
Block B, Trimester 1, Year 1		
MPA503	Economics for Business	6
MPA504	Business Finance	6
Block A, Trimester 2, Year 1		
MPA505	Corporate Accounting	6
MPA506	Accounting Information Systems	6
Block B, Trimester 2, Year 1		
MPA507	Management Accounting	6
MPA508	Business Statistics and Research	6
Block A Trimester 3, Year 1 or 2		
MPA509	Contemporary Accounting Theory: Research and Practice	6
MPA510	Auditing and Assurance Services	6
Block B Trimester 3, Year 1 or 2		
MPA511	Taxation Law	6
MPA512	Management and Leadership	6
Block A Trimester 4, Year 2		
MPAA601	Strategic Business Leadership	6
MPAA602	Strategic Business Reporting	6
Block B Trimester 4, Year 2		
MPAA603	Advanced Performance Management	6
MPAA604	Advanced Audit and Assurance	6

### Delivery Mode

Full-time/Part-Time, Face-to-Face and/or Online Delivery Mode

The delivery mode is clearly indicated in each unit outline prior to commencement of studies.

Notes: Mode of study might be changed in exceptional circumstances such as natural disaster or pandemic or factors outside the control of TIIS. TIIS is aware that under the current dynamic circumstances, a range of different modes apply, including block or online mode.

### Course Fee(s)

Course	Tuition fee per subject	No. of Trimesters	Total Course Fee
Master of Professional Accounting (Advanced) ("MPAA")	\$2,175 per subject	4 trimesters based on 4 subjects per trimester	\$34,800



## Master of Professional Accounting (“MPA”)

Course	Course Abbreviation	CRICOS Course Code	Official Duration
Master of Professional Accounting (“MPA”)	MPA	097840B	78 weeks

The Master of Professional Accounting program fulfils the requirements of the major professional bodies CPA (Australia) and the Chartered Accountants Association of Australia and New (CAANZ). An accredited MPA from TIIS is recognition that your course meets the highest professional standards in accounting. Each of the subjects has been geared towards meeting those accreditation requirements. In addition, the capstone subject, Management and Leadership, provides graduates with a platform for building their professional careers as leaders of the future.

### General Entry Requirements

Persons seeking to enrol in a higher education course with TIIS are required to submit acceptable and verifiable evidence that they meet the published entry criteria for their chosen course.

The entry requirement for admission to the Masters program of TIIS are:

- Completion of an undergraduate degree from a recognised Australian institution (or equivalent); or
- Completion of a relevant graduate certificate or diploma from a recognised Australian institution (or equivalent).

### Additional Entry Requirements

In addition to the general admission requirements stipulated above, courses may specify additional requirements that applicants must meet, so as to demonstrate their capacity for success in the course.

These may include, but are not limited to:

- Specific supporting studies within their course;
- Attendance at interviews;
- Relevant work experience;
- Presentation of folios; and/or
- Submission of supplementary information forms.

### Special / Alternative Admission Arrangements

Applicants who have not completed the required entry qualification may be eligible to apply for entry to a course by satisfying one of the following entry requirements:

- a. Successful completion of a Special Tertiary Admissions Test (STAT) administered by a tertiary admissions centre; or
- b. Submission of a portfolio of evidence of prior and current academic and professional work experience in a program-related field; or
- c. Applying for credit that meets the requirements of the *Policy and Procedures – Credit for Prior Learning*.

Applicants applying under special admission categories a. and b will be required to attend an interview with the Program Coordinator and Dean to assess the applicant’s capacity for successful study of the appropriate program. The applicant should submit a portfolio of prior and current academic and professional work experience with their application for Special/Alternative admission. The portfolio must include a detailed resume outlining relevant competencies and achievements during their program-related employment. Program-related employment must be of a minimum period of three years in the last five years and be evidenced

by employer issued documents such as employment references, employment separation certificate or wage documents. Off-shore international students will need to be available for telephone interviews.

**Special entry Portfolio indicative criteria** outline the criteria to be applied by the Program Coordinator and Dean when selecting applicants to a course under special/alternative admission arrangements. These include the applicant's:

- a. Capacity to successfully pursue tertiary studies;
- b. Motivation to pursue tertiary studies in the discipline of the chosen course;
- c. Demonstrated potential for academic studies based on the applicant's portfolio;
- d. Relevant professional and industry experience.

The processes used to monitor the progress of students enrolled under special/alternative arrangements include:

- a. Monitoring of the student's progress by the Program Coordinator at the conclusion of the first trimester in the first year of the student's enrolment;
- b. A "Review of Student Progress" meeting between the student and the Program Coordinator at the conclusion of the first year of enrolment.

To ensure transparency and consistency, the Dean will maintain a Register of Special/Alternative admissions detailing each admission decision and monitoring arrangement. Entries to the Register will be advised by the Dean to the Academic Board at each Academic Board meeting.

### Special entry Portfolio indicative criteria

Applicants who do not meet entry requirements may gain entry to a course by provision of a portfolio and interview with the Program Co-ordinator and Dean. The material submitted in the Portfolio should address the following criteria:

Criterion	Indicative evidence
The capacity to successfully pursue tertiary studies	Transcripts, including grades, of complete and incomplete formal studies
Motivation to pursue tertiary studies in the discipline of the chosen course	Professional development activities undertaken Certifications Professional references
Demonstrated potential for academic studies	Transcripts, including grades, of complete and incomplete formal studies
Relevant professional and industry experience	CV detailing work experience, skills and knowledge developed and responsibilities carried Professional references

### Forms of assessment

Some assessment is formative; it is specifically intended to assist students to identify weaknesses in their understanding, so that they may improve their understanding and enhance their learning. Other assessment is

summative; its objective is primarily to pass judgment on the quality of a student's learning, generally in terms of assigned marks and grades. Furthermore, critical reflection on the outcomes of assessment tasks, both formative and summative, can inform lecturers and students, not only about the quality of student learning but also about the effectiveness of teaching. A practice of continuous assessment and supplementary examinations shall be implemented. Given the above, a subject will normally have:

- three items of assessment;
- no assessment task weighted more than 50% of the total mark;
- assessment tasks that are formative, summative, and/or a mixture of both;
- invigilated exams contributing up to 50% of the total mark (required in those subjects with external accreditation);
- at least  $\geq$  50% of total assessments that are individual work;
- group assessment tasks limited to 30% of the total mark; and
- group assessment tasks that include an individual component.

The forms of assessment used for each subject will be clearly delineated in the Subject Learning Guide available to students. Forms of assessment may include, as appropriate:

- **Written quizzes, tests and/or exams** - in the form of short answer questions, numerically based questions, limited use of multiple-choice questions (no multiple-choice questions in the final exam), essays, and case studies.
- **Written assignments** - in the form of essays, literature reviews, reports, work logs, portfolios, reflective journals, research reports, etc. Students should be made aware of the limited gain and high risk of using so called contract writers ('cheaters'), plagiarism, and/or doing or accepting ghost writing for assignments.
- **Seminars/presentations** - normally based around formal discussion groups where students will be delegated or choose topics for research and present their findings at subsequent seminars.
- **Practical assignments** - students may be required to complete a series of practical assignments designed to test students' abilities under 'real world' conditions.
- **e-based assignments** – students may be required to respond to simulations, design strategies, develop modelling scenarios, prepare forecasts, develop applications etc.
- **In-class Assessments** - assessment items that facilitate student attendance and participation in class (such as regular in-class quizzes) are encouraged, however these assessment items should:
  - Relate to specific, measurable assessment tasks and should not reward mere attendance or be based solely on student participation.
  - Provide ongoing feedback to students
  - Not exceed 15% of the subject's overall assessment
  - Allow students who miss an assessment item, as a result of approved adverse circumstances, the opportunity to re-sit the assessment event or not be otherwise disadvantaged by those adverse circumstances.

## English Proficiency

International students whose first language is not English must demonstrate competency in the English language. English proficiency can be demonstrated by providing evidence of an International English Language Testing System (IELTS) overall test result (or equivalent alternative test result – such as TOEFL (Test of English as a Foreign Language) or PTE (Pearson Tests of English) – as defined by regulation) that meets the specified level of English proficiency required for the course.

Typically, entry to a:

Master's degree course requires an IELTS average of 6.5 or above, with no band below 6.0;

Graduate Certificate requires an IELTS average of 6.0 or above, with no band below 6.0;

Undergraduate degree requires an IELTS average of 6.0 or above, with no band below 5.5.

There is some flexibility in these hurdles (e.g., if one band is slightly below the hurdle and another is far above, the reviewer should try to be compassionate. In addition, if one band is slightly below the hurdle, prescribed ELICOS studies can be used to bridge the gap, however, some deficiencies are too broad to be bridged with ELICOS.

Other acceptable evidence of English proficiency includes but may not be limited to:

- a. Completion of an undergraduate degree via the medium of English; or
- b. Completion of Year 12 secondary schooling in Australia with a pass in General English within the last two years

International students who do not meet the specified English proficiency requirements may undertake an ELICOS (English Language Intensive Courses for Overseas Students) program prior to undertaking the course.

### Course Duration

The MPA consists of 12 subjects, each of 6-credit point value. The Course is designed to be completed in 3 Trimesters - one year of full-time study. The course will be available part-time for domestic students.

### Learning Outcome

Graduates of the TIIS MPA will be industry leaders of the future who will be able to:

- critically evaluate the key theoretical, social, legislative, professional, legal and ethical frameworks that impact the accounting professional;
- apply their knowledge of accounting systems, practice and theory to develop responses to both routine and complex accounting problems;
- Undertake systematic investigations of data to build rigorous accounting information and decision-making systems;
- Interpret and effectively communicate accounting information for an intended audience that draws on a range of accounting tools;
- generate alternate management and planning scenarios using a range of analytic tools
- demonstrate the leadership, communication and interpersonal skills to operate effectively across a range of professional business settings.

### Proposed Timetable (Standard)

The Master of Professional Accounting (“MPA”) is a 12-unit,72 credit point, 3-trimester, coursework degree. Each trimester is of 14 weeks with 12 weeks in tuition and one week examination and one week for releasing of examination results. There are four subjects scheduled for each trimester with 2-hour lecture and 1-hour tutorial per subject per week over 12 weeks.

Subject Number	Subject Name	Credit Points
Trimester 1, Year 1		
MPA501	Accounting Principles	6
MPA502	Business and Company Law	6
MPA503	Economics for Business	6
MPA504	Business Finance	6
Trimester 2, Year 1		
MPA505	Corporate Accounting	6
MPA506	Accounting Information Systems	6
MPA507	Management Accounting	6
MPA508	Business Statistics and Research	6
Trimester 3, Year 1 & 2		

MPA509	Contemporary Accounting Theory: Research and Practice	6
MPA510	Auditing and Assurance Services	6
MPA511	Taxation Law	6
MPA512	Management and Leadership	6

### Proposed Timetable (COVID Pandemic Period)

The progress is delivered across 6 blocks over three trimesters with two blocks per trimester during COVID Pandemic period. Each block is of 8 weeks with 6 weeks in tuition weeks and one week of examination and one week for release of examination results. There are two subjects scheduled for each block with 4-hour lecture and 2-hour tutorial per subject per week over 6 weeks.

Subject Number	Subject Name	Credit Points
Block A Trimester 1, Year 1		
MPA501	Accounting Principles	6
MPA502	Business and Company Law	6
Block B, Trimester 1, Year 1		
MPA503	Economics for Business	6
MPA504	Business Finance	6
Block A, Trimester 2, Year 1		
MPA505	Corporate Accounting	6
MPA506	Accounting Information Systems	6
Block B, Trimester 2, Year 1		
MPA507	Management Accounting	6
MPA508	Business Statistics and Research	6
Block A Trimester 3, Year 1 or 2		
MPA509	Contemporary Accounting Theory: Research and Practice	6
MPA510	Auditing and Assurance Services	6
Block B Trimester 3, Year 1 or 2		
MPA511	Taxation Law	6
MPA512	Management and Leadership	6

### Delivery Mode

Full-time/Part-Time, Face-to-Face and/or Online Delivery Mode

The delivery mode is clearly indicated in each unit outline prior to commencement of studies.

Notes: Mode of study might be changed in exceptional circumstances such as natural disaster or pandemic or factors outside the control of TIIS. TIIS is aware that under the current dynamic circumstances, a range of different modes apply, including block or online mode.

### Course Fee(s)

Course	Tuition fee per subject	No. of Trimesters	Total Course Fee
Master of Professional Accounting ("MPA")	\$2,175 per subject	3 trimesters based on 4 subjects per trimester	\$26,100

## Graduate Certificate in Professional Accounting (GCPA)

Course	Course Abbreviation	CRICOS Course Code	Official Duration
Graduate Certificate in Professional Accounting ("GCPA")	GCPA	097841A	12 weeks

The Graduate Certificate in Professional Accounting (GCPA) has been designed as a stand-alone accounting qualification or a PATHWAY to the MPA and accreditation with all the major professional bodies. The subjects have been aligned with the first trimester of the MPA. Students have the option of either continuing through to the MPA or graduating with the GCPA after completing one trimester.

### General Entry Requirements

Persons seeking to enrol in a higher education course with TIIS are required to submit acceptable and verifiable evidence that they meet the published entry criteria for their chosen course.

The entry requirements for admission to the **Graduate Certificate** program of TIIS are:

- Completion of an undergraduate degree from a recognised institution; or
- TAFE, or equivalent, Diploma or Advanced Diploma in a related field and three years relevant work experience; or
- Other relevant qualifications and/or experience as approved by the Dean. This entry criterion applies to applicants who are 21 years of age or over.

### Additional Entry Requirements

In addition to the general admission requirements stipulated above, courses may specify additional requirements that applicants must meet, so as to demonstrate their capacity for success in the course.

These may include, but are not limited to:

- Specific supporting studies within their course;
- Attendance at interviews;
- Relevant work experience;
- Presentation of folios; and/or
- Submission of supplementary information forms.

### Special / Alternative Admission Arrangements

Applicants who have not completed the required entry qualification may be eligible to apply for entry to a course by satisfying one of the following entry requirements:

- a. Successful completion of a Special Tertiary Admissions Test (STAT) administered by a tertiary admissions centre; or
- b. Submission of a portfolio of evidence of prior and current academic and professional work experience in a program-related field; or
- c. Applying for credit that meets the requirements of the *Policy and Procedures – Credit for Prior Learning*.

Applicants applying under special admission categories a. and b will be required to attend an interview with the Program Coordinator and Dean to assess the applicant's capacity for successful study of the appropriate program. The applicant should submit a portfolio of prior and current academic and professional work experience with their application for Special/Alternative admission. The portfolio must include a detailed resume outlining relevant competencies and achievements during their program-related employment. Program-related employment must be of a minimum period of three years in the last five years and be evidenced

by employer issued documents such as employment references, employment separation certificate or wage documents. Off-shore international students will need to be available for telephone interviews.

**Special entry Portfolio indicative criteria** outline the criteria to be applied by the Program Coordinator and Dean when selecting applicants to a course under special/alternative admission arrangements. These include the applicant's:

- a. Capacity to successfully pursue tertiary studies;
- b. Motivation to pursue tertiary studies in the discipline of the chosen course;
- c. Demonstrated potential for academic studies based on the applicant's portfolio;
- d. Relevant professional and industry experience.

The processes used to monitor the progress of students enrolled under special/alternative arrangements include:

- a. Monitoring of the student's progress by the Program Coordinator at the conclusion of the first trimester in the first year of the student's enrolment;
- b. A "Review of Student Progress" meeting between the student and the Program Coordinator at the conclusion of the first year of enrolment.

To ensure transparency and consistency, the Dean will maintain a Register of Special/Alternative admissions detailing each admission decision and monitoring arrangement. Entries to the Register will be advised by the Dean to the Academic Board at each Academic Board meeting.

### Special entry Portfolio indicative criteria

Applicants who do not meet entry requirements may gain entry to a course by provision of a portfolio and interview with the Program Co-ordinator and Dean. The material submitted in the Portfolio should address the following criteria:

Criterion	Indicative evidence
The capacity to successfully pursue tertiary studies	Transcripts, including grades, of complete and incomplete formal studies
Motivation to pursue tertiary studies in the discipline of the chosen course	Professional development activities undertaken Certifications Professional references
Demonstrated potential for academic studies	Transcripts, including grades, of complete and incomplete formal studies
Relevant professional and industry experience	CV detailing work experience, skills and knowledge developed and responsibilities carried Professional references

### Forms of assessment

Some assessment is formative; it is specifically intended to assist students to identify weaknesses in their understanding, so that they may improve their understanding and enhance their learning. Other assessment is

summative; its objective is primarily to pass judgment on the quality of a student's learning, generally in terms of assigned marks and grades. Furthermore, critical reflection on the outcomes of assessment tasks, both formative and summative, can inform lecturers and students, not only about the quality of student learning but also about the effectiveness of teaching. A practice of continuous assessment and supplementary examinations shall be implemented. Given the above, a subject will normally have:

- three items of assessment;
- no assessment task weighted more than 50% of the total mark;
- assessment tasks that are formative, summative, and/or a mixture of both;
- invigilated exams contributing up to 50% of the total mark (required in those subjects with external accreditation);
- at least  $\geq$  50% of total assessments that are individual work;
- group assessment tasks limited to 30% of the total mark; and
- group assessment tasks that include an individual component.

The forms of assessment used for each subject will be clearly delineated in the Subject learning Guide available to students. Forms of assessment may include, as appropriate:

- **Written quizzes, tests and/or exams** - in the form of short answer questions, numerically based questions, limited use of multiple-choice questions (no multiple-choice questions in the final exam), essays, and case studies.
- **Written assignments** - in the form of essays, literature reviews, reports, work logs, portfolios, reflective journals, research reports, etc. Students should be made aware of the limited gain and high risk of using so called Contract writers ('cheaters'), plagiarism, and/or doing or accepting ghost writing for assignments.
- **Seminars/presentations** - normally based around formal discussion groups where students will be delegated or choose topics for research and present their findings at subsequent seminars.
- **Practical assignments** - students may be required to complete a series of practical assignments designed to test students' abilities under 'real world' conditions.
- **E-based assignments** – students may be required to respond to simulations, design strategies, develop modelling scenarios, prepare forecasts, develop applications etc.
- **In-class Assessments** - assessment items that facilitate student attendance and participation in class (such as regular in-class quizzes) are encouraged, however these assessment items should:
  - Relate to specific, measurable assessment tasks and should not reward mere attendance or be based solely on student participation.
  - Provide ongoing feedback to students
  - Not exceed 15% of the subject's overall assessment
  - Allow students who miss an assessment item, as a result of approved adverse circumstances, the opportunity to re-sit the assessment event or not be otherwise disadvantaged by those adverse circumstances

### English Proficiency

International students whose first language is not English must demonstrate competency in the English language. English proficiency can be demonstrated by providing evidence of an International English Language Testing System (IELTS) overall test result (or equivalent alternative test result – such as TOEFL (Test of English as a Foreign Language) or PTE (Pearson Tests of English) – as defined by regulation) that meets the specified level of English proficiency required for the course.

Typically, entry to a:

Master's degree course requires an IELTS average of 6.5 or above, with no band below 6.0;

Graduate Certificate requires an IELTS average of 6.0 or above, with no band below 6.0;

Undergraduate degree requires an IELTS average of 6.0 or above, with no band below 5.5.



There is some flexibility in these hurdles (e.g., if one band is slightly below the hurdle and another is far above, the reviewer should try to be compassionate. In addition, if one band is slightly below the hurdle, prescribed ELICOS studies can be used to bridge the gap, however, some deficiencies are too broad to be bridged with ELICOS.

Other acceptable evidence of English proficiency includes but may not be limited to:

- a. Completion of an undergraduate degree via the medium of English; or
- b. Completion of Year 12 secondary schooling in Australia with a pass in General English within the last two years

International students who do not meet the specified English proficiency requirements may undertake an ELICOS (English Language Intensive Courses for Overseas Students) program prior to undertaking the course.

### Course Duration

The GCPA consists of 4 subjects, each of 6-credit point value for 1 trimester with a registered duration of 12 tuition weeks.

### Learning Outcome

Graduates of the GCPA will:

- critically evaluate and transform information from a range of data sources to complete specified accounting tasks;
- apply their knowledge of accounting systems to develop responses to selected complex accounting problems;
- Interpret and effectively communicate accounting information for a selected audience.

### Proposed Timetable (Standard)

The GCPA program is a 4-unit, 24 credit point, 1-trimester, coursework degree. The trimester is of 14 weeks with 12 weeks in tuition and one week examination and one week for releasing of examination results. There are four subjects scheduled for the trimester with 2-hour lecture and 1-hour tutorial per subject per week over 12 weeks.

Subject Number	Subject Name	Credit Points
Trimester 1, Year 1		
MPA501	Accounting Principles	6
MPA502	Business and Company Law	6
MPA503	Economics for Business	6
MPA504	Business Finance	6

### Proposed Timetable (COVID Pandemic Period)

The progress is delivered across 2 blocks over one trimester with two blocks during COVID Pandemic period. Each block is of 8 weeks with 6 weeks in tuition weeks and one week of examination and one week for release of examination results. There are two subjects scheduled for each block with 4-hour lecture and 2-hour tutorial per subject per week over 6 weeks.

Subject Number	Subject Name	Credit Points
Block A Trimester 1, Year 1		
MPA501	Accounting Principles	6
MPA502	Business and Company Law	6
Block B, Trimester 1, Year 1		
MPA503	Economics for Business	6

MPA504	Business Finance	6
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### Delivery Mode

Full-time/Part-Time, Face-to-Face and/or Online Delivery Mode

The delivery mode is clearly indicated in each unit outline prior to commencement of studies.

Notes: Mode of study might be changed in exceptional circumstances such as natural disaster or pandemic or factors outside the control of TIIS. TIIS is aware that under the current dynamic circumstances, a range of different modes apply, including block or online mode.

### Course Fee(s)

Course	Tuition fee per trimester	No. of Trimesters	Total Course Fee
The Graduate Certificate in Professional Accounting (GCPA)	\$2,175 per subject	1 trimester based on 4 subjects per trimester	\$8,700

## Subject Outlines

### 1) MPA501 (ACCOUNTING PRINCIPLES) SUBJECT OVERVIEW & RATIONAL

This course introduces students to the principles and processes of financial accounting the processes and interpretation of financial statements and other financial accounting information. Students engage with the accounting process to prepare and present appropriate accounting information and acquire the analytical skills needed for interpretation of that information.

The subject is introduced with a discussion of the importance of accounting information to decision makers and an introduction to the principles of accrual accounting.

Throughout the subject, special emphasis is placed on examining and evaluating different accounting methods and the impact of accounting choices on business, social, and ethical decisions.

### 2) MPA502 (BUSINESS & COMPANY LAW) SUBJECT OVERVIEW & RATIONALE

Welcome to MPA502 Business Company Law. This subject is designed to introduce students to the fundamentals of Australian legal system, contract, tort and company law, and to enhance their insight as to how company law influences practices and policies of business organisations. It provides foundation knowledge of the Corporations Act 2001 – vital to understanding how companies operate in Australia. An understanding of company law is essential for students who are aspiring to a senior position within a company, NGO, or government organisation.

### 3) MPA503 – (ECONOMICS FOR BUSINESS) SUBJECT OVERVIEW & RATIONALE

Economics is concerned with the efficient use of limited resources for the optimal satisfaction of material wants. Economics as a discipline is studied for several fundamental reasons foremost among those is the pursuit of knowledge regarding our social environment and economic behaviour within this environment.

This subject provides students with a solid foundation to the vast array of economic analysis. The Unit starts with an introduction to the method and subject matter of economics and an analysis of the economising problem.

Throughout the subject, special emphasis is placed on exploring current global and ethical issues and analysing real world events such as the Global Financial Crisis (GFC) and the Covid-19 pandemic.

### 4) MPA504 (BUSINESS FINANCE) SUBJECT OVERVIEW & RATIONALE

A core assumption of business management is that managers seek to maximise shareholder wealth by (in operating terms) maximising the market value of the company's shares in an ethical manner. This goal is best achieved when management and their financial advisers have a good understanding of how financial markets work.

Students are introduced to principles of corporate finance and investments and seeks to equip them with the skills needed to advise managers and investors on key financial decisions that firms must make. Students are also introduced to issues relating to the financial decision making of investors, including portfolio and risk decisions and asset pricing decisions.

### 5) MPA505 (CORPORATE ACCOUNTING) SUBJECT OVERVIEW & RATIONALE

Students are introduced to Australia's corporate accounting and external financial reporting environment, by reviewing professional issues about corporate accounting and disclosure. This unit impresses on students the importance of the ability and need to prepare company and consolidated financial statements, and to understand and analyse the published results of corporate combinations. The focus throughout this subject is on the preparation of general-purpose financial reports (GPFR) that comply with Australian corporate legislation

(e.g. Corporation Act and the Australian Accounting Standards Board (AASB) standards).

A primary objective of this course is for students to gain an understanding of how to apply the accounting standards in the preparation of consolidated financial statements.

#### 6) MPA506 (ACCOUNTING INFORMATION SYSTEMS) SUBJECT OVERVIEW & RATIONALE

This subject introduces Accounting Information Systems and their role in organisations—particularly in support of strategic and operational decision-making and problem-solving, as well as operations support and management. Systems thinking; systems design & development; management perspectives on the IT support role to business, system security and ethics; trends, issues and concerns in IS; and end-user application software including spreadsheets, reporting, and database management, are studied and assessed.

This subject provides an introduction to Managing Information Systems – with emphasis on an Accounting perspective (including governance and security). The intent is to provide students with insights as to how to manage, integrate, and secure the IT/IS resources of the firm.

#### 7) MPA507 (MANAGEMENT ACCOUNTING) SUBJECT OVERVIEW & RATIONALE

Management accounting enables managers to plan, communicate, and implement strategy and to perform such functions as: coordinating production, divisions, and departments; controlling costs; making product, pricing, and marketing decisions, and evaluating performance. This unit focuses on the broad management accounting objective: to provide relevant information to managers and empowered employees to allow them to plan the organisation's actions; control the organisation's actions; make effective decisions; and evaluate outcomes against the organisation's strategic goals.

Another important focus of the unit is the recognition of the budgeting process as an integral part of the management control system. Issues relating to preparing and using various types of budgets are considered along with the important process of analysing variances between actual outcomes and budgeted values.

#### 8) MPA508 (BUSINESS STATISTICS AND RESEARCH) SUBJECT OVERVIEW & RATIONALE

Students are introduced to the fundamentals of business statistics, which applies probability science to the art of good decision making, especially in the face of risk and uncertainty. Business statistics is used in many disciplines (e.g. financial analysis, econometrics, auditing, production, operations, customer service and marketing research).

This subject develops: A basic knowledge of the application of mathematics and statistics to business disciplines; The ability to analyse and interpret data to provide meaningful information to assist in making management decisions. Emphasis is placed on determining when it is appropriate to use the various techniques and how to use Excel to conduct analyses.

#### 9) MPA509 (CONTEMPORARY ACCOUNTING THEORY: RESEARCH & PRACTICE) SUBJECT OVERVIEW & RATIONALE

Students are provided with an introduction to advanced issues and applications of accounting standards to the financial reporting requirements in Australia. The focus of this unit is to help students develop their knowledge and understanding of the nature and development of accounting theory to where they can:

- Contribute meaningfully to a debate on that subject,
- Reference and cross-reference the Australian Accounting Standards Board (AASB) accounting standards to and from accounting theory,
- Synthesise, formulate, and justify procedures for the accounting of emerging issues in ways that are consistent with how the handbook handles similar issues.

Students must apply their knowledge and skills, gained in the degree, to advanced issues faced in real- world financial reporting (timing of revenue recognition, capitalisation of expenses, and deferred assets and liabilities, etc.). The subject also considers the conceptual issues and sources of authority for the accounting requirements which are applied to reporting.

#### 10) MPA510 (AUDITING AND ASSURANCE SERVICES) SUBJECT OVERVIEW & RATIONALE

Students are provided with an understanding of the significance of auditing, the role of auditors, and the skill base required for their changing role/s. A key objective of this subject is to provide students with a comprehensive guide to the essential principles and practices of auditing and assurance services within Australia.

The principal aim of this course is to give students an enhanced understanding of the essential audit function, and the practice of financial statement audits. Students are introduced to key external auditing principles and processes, including objectives and limitations of auditing and an appreciation of key issues relating to ethical and legal considerations.

#### 11) MPA511 (TAXATION LAW) SUBJECT OVERVIEW & RATIONALE

This subject seeks to provide students with a sound understanding of taxation principles to enable them to apply relevant Australian tax legislation. This subject introduces the Australian tax system and legislation (including income tax and Goods and Services Tax) with more detailed coverage of the determination of income, deductions, uniform capital allowances, Capital Gains Tax, partnerships, reconciliation from accounting profit to taxable or net income, trusts and minors, companies and franking accounts. Other topics include international aspects of income tax, tax treatment of different entities, and anti-avoidance provisions.

The content of this subject plays a vital role in professional development of accountants and related professionals, such as financial planners.

#### 12) MPA512 (MANAGEMENT AND LEADERSHIP) SUBJECT OVERVIEW & RATIONALE

This subject explores: theory and practices, issues, emerging challenges and implications, and thinking of leadership and management in organisations in an increasingly dynamic and dispersed world with application to an increasingly globalised world. The subject establishes a critical framework to study leadership and management in context in a range of contemporary organisational forms. A focus of the subject is for the student to critically examine self and others involved in the leadership and management context and to critically reflect on the impact this has upon individuals, teams and managers and organisational design. A central aim is to provide a framework for the analysis of leadership and management of contemporary organisations by engaging students in discussion and analysis of contemporary organisations.

#### 13) MPAA601 (STRATEGIC BUSINESS LEADERSHIP) SUBJECT OVERVIEW & RATIONALE

This subject is a case-study workshop that mirrors demands in the workplace by requiring students to demonstrate and coordinate a blend of technical, ethical and professional skills. Cases test the student's ability to satisfy explicit and implicit requests from and/or needs of people in various roles. NB: while the technical quality of answers is important, it is often secondary to the professionalism, empathy, initiative, tone, and breadth of the response.

The focus of this subject is to give students insight into, and practice applying, the case-study analysis, and interpretive skills that can provide egress into senior positions within corporations or consulting firms servicing those firms.

#### 14) MPAA602 (STRATEGIC BUSINESS REPORTING) SUBJECT OVERVIEW & RATIONALE

This subject is a case-study workshop that mirrors demands within the workplace by requiring students to apply previously acquired knowledge and skills, and to exercise professional judgement in applying and evaluating financial-reporting principles and practices through a range of business contexts and situations.

The focus of this subject (like MPAA601) is to give students insight into, and practice applying, the case-study analysis and interpretive skills which can provide egress into senior positions within corporations or consulting firms servicing those firms. Also, students who integrate the Ethics and Professional Skills which are part of this subject are significantly more likely to successfully respond to cases in future employment and or in the ACCA Strategic Business Reporting Exam.

#### 15) MPAA603 (ADVANCED PERFORMANCE MANAGEMENT) SUBJECT OVERVIEW & RATIONALE

This subject is a case-study workshop that mirrors demands within the workplace by requiring students to apply previously acquired knowledge and skills and to exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development.

The focus of this subject (like MPAA601 and MPAA602) is to give students insight into, and practice applying, the case-study analysis and interpretive skills which can provide egress into senior positions within corporations or consulting firms servicing those firms.

Students who integrate the above notions/approaches which are part of this subject are significantly more likely to successfully respond to cases in future employment and or in the *ACCA Advanced Performance Management Exam*.

#### 16) MPAA604 (ADVANCED AUDIT AND ASSURANCE) SUBJECT OVERVIEW & RATIONALE

Welcome to MPAA604 Advanced Audit and Assurance. The Advanced Audit and Assurance subject is a case-study workshop that mirrors demand within the workplace by requiring students to build upon skills and knowledge examinable in the introductory MPA510 Audit and Assurance Services subject. In this subject, students must integrate and demonstrate a contextual understanding that ranges widely across audit, related subjects, and the business, legal, and socio-political environment. Students who integrate the above notions/approaches are significantly more likely to successfully respond to cases in future employment and or in the *ACCA Advanced Audit and Assurance Exam*.

## Subject Descriptions

### 1) MPA501 Accounting Principles

The purpose of this subject is to introduce students to the principles of financial accounting, the financial accounting process, and the interpretation of financial statements, and other financial accounting information. Throughout the subject, students will engage with the accounting process to prepare and present appropriate accounting information and acquire the analytical skills needed for interpretation of that information.

The subject is introduced with a discussion of the importance of accounting information to decision makers and an introduction to the principles of accrual accounting. This subject will then examine the basic contents of the three key financial statements: the balance sheet (also called statement of financial position), the income statement (also called the statement of financial performance or the profit and loss statement (P&L)), and the cash flow statement (also called the statement of cash flows).

Students will learn to apply double-entry accounting to a transaction data set—proceeding through the steps of the financial accounting cycle. Later topics focus on the issues relevant when accounting for cash, inventory, non-current assets, and liabilities. The subject also examines the process of preparing and analysing cash flow statements and concludes with a focus on creating and using financial ratios and other techniques to evaluate the performance, financial position, and cash flow situation of a firm. Throughout the subject, special emphasis is placed on examining and evaluating different accounting methods and the impact of accounting choices on business, social, and ethical decisions.

### 2) MPA502 Business and Company Law

This subject is designed to introduce students to the fundamentals of the Australian legal system including contract, and tort law, as well as company law to enhance their understanding of how company and business law influences practices and policies of business organisations. It also provides students with a solid foundation knowledge of the Corporations Act 2001 which is vital to understanding how companies operate in Australia. This subject looks at the various players involved – e.g., members, directors, creditors, regulators, and the public. An understanding of company law is essential for students who are aspiring to be a senior manager in a company. Understanding of contract law and tort law helps individuals and firms avoid and manage risk.

### 3) MPA503 Economics for Business

This subject is concerned with the efficient use of limited resources for the optimal satisfaction of our material wants. It provides businesses, consumers, investors, and regulators with valuable information and a set of methods for analysing, predicting, and (to a degree) controlling economic outcomes.

The purpose of this subject is to provide students intending to make their careers in accounting and business with a solid foundation to the vast array of economic analysis. The subject starts with an introduction to the method and subject matter of economics and an analysis of the economising problem. In the following section, this subject focus on an important aspect of the economising problem – allocating employed resources for alternative uses in the most efficient manner. This subject also introduced to supply and demand analysis, price elasticity and its application in the analysis of price controls and taxes. The focus of subject then switches to the supply aspects of the product market and examine short-run and long-run costs. With an emphasis on the social implications of various market structures this subject next examine impact on price, output levels, resource allocation and technological progress.

In the later part, this subject focus to macroeconomic concepts and discuss important concepts such as the causes and consequences of cyclical fluctuations, Australia's current account problems and important macroeconomic theories that relate to employment, fiscal policy, monetary policy and banking, public debt and the determinants of aggregate demand and aggregate supply.

#### 4) MPA504 Business Finance

This subject introduces students to the principles of corporate finance and investments and seeks to equip them with the skills needed to advise managers and investors on key financial decisions that firms must make—including decisions regarding asset and working capital management; capital structure and borrowing; dividend-payout policy; and mergers and acquisitions.

This subject begins with an introduction to fundamental concepts of business finance, including the time value of money, security valuation, project evaluation, risk and return, portfolio theory, capital structure, cost of capital and market efficiency. After a review of financial mathematic skills necessary for financial advisers, this subject explore issues related to security valuation and how to apply the principles and methods of project evaluation. The subject then examines the balance of risk and return on assets and the issues that affect decisions regarding sourcing debt and equity to fund investments. This subject continues with an examination of the principles of determining a company's appropriate capital structure and the consideration of costs of capital and taxation issues in project evaluation. It concludes with an overview of the assumptions of capital market efficiency and the extant empirical evidence.

#### 5) MPA505 Corporate Accounting

This subject introduces students to the Australian corporate accounting and the external financial reporting environment by reviewing professional issues about corporate accounting and disclosure. It seeks is to impress upon students the ability and need to prepare company and consolidated financial statements, and, as a consequence, understand and analyse the published results of corporate combinations. The focus throughout this subject is on the preparation of general-purpose financial reports (GPFR) that comply with Australian corporate legislation (e.g. Corporation Act and the accounting standards issued by the Australian Accounting Standards Board ('AASB')).

The subject begins with an introduction to the regulatory environment in which general purpose financial statements (GPFS) are prepared, the conceptual framework, principles of disclosure and requirements for the presentation of the financial statements, measurement principles applied in the preparation of financial statements; accounting for income taxes and non-current tangible and intangible assets are then covered; and the subject progresses to more advanced topics: business combinations and impairment, and accounting for investments in subsidiaries, and associates. A primary objective of the subject is for students to gain an understanding of how to apply the accounting standards in the preparation of consolidated financial statements. Other areas considered include company formation, profit distribution, capital reconstruction, liquidation and preparation of consolidated accounts for groups of entities required under Accounting Standards and Stock Exchange regulations.

#### 6) MPA506 Accounting Information Systems

This subject introduces Accounting Information Systems (AIS) and their role in organisations—particularly in support of strategic and operational decision-making and problem-solving, as well as operations support and management. It identifies different approaches to systems design, business processes and documentation techniques, the development and implementation of accounting information systems and examine how they aid managerial decision-making processes for efficiency and effectiveness. In addition, it identifies the role of enterprise resource planning systems (ERP), relational data base management, big data, computer audit and fraud, ethics, cybersecurity, cybercrime, blockchain and artificial intelligence in organisations. As well, AIS applications for financial reporting such as revenue, expenditure, payroll, and general ledger cycles; XBRL and SBR in Australia are studied and assessed.



### 7) MPA507 Management Accounting

This subject focuses on the broad management accounting objective: to provide relevant information to managers and empowered employees to allow them to plan the organisation's actions; control the organisation's actions; make effective decisions; and evaluate outcomes against the organisation's strategic goals. After introducing the context of managing accounting and its terminology, the unit examines how costs behave, how that knowledge can be applied to determine accurately the costs of goods/services. Cost estimation methods are introduced, and the importance of activity-based costing (ABC) and the identification of relevant cost drivers are reviewed. Two key cost accounting systems (job costing and process costing) are evaluated, along with the vital relationships between cost management, capacity costing, and capacity management. Another important focus of the unit is the recognition of the budgeting process as an integral part of the management control system. Issues relating to preparing and using various types of budgets are considered along with the important process of analysing variances between actual outcomes and budgeted values and using benchmarking, balanced scorecard, and other techniques to assist in pricing, profitability, and quality-evaluation decisions.

### 8) MPA508 Business Statistics and Research

This subject introduces students to the fundamentals of business statistics, which applies science to the art of good decision making in the face of risk uncertainty. Business statistics is used in many disciplines such as financial analysis, econometrics, auditing, production and operations, including services improvement and marketing research. Mark Twain attributed the following statement to the British Prime Minister Benjamin Disraeli: "There are three kinds of lies: lies, damned lies, and statistics." When poorly used or abused, statistics become a tool for liars and cheats. When properly used, statistics provide decision-makers with a means to verify claims being made to them. The objectives of this subject are to (a) provide a basic knowledge of the application of mathematics and statistics to business disciplines; (b) develop the ability to analyse and interpret data to provide meaningful information to assist in making management decisions, and (c) develop an ability to apply modern quantitative tools (Microsoft Excel) to data analysis in a business context. Emphasis placed on determining when it is appropriate to use the various techniques and how to use Excel to conduct analyses.

### 9) MPA509 Contemporary Accounting Theory: Research & Practice

This subject introduced as to what constitute accounting theory and related worldview of research perspectives on contemporary accounting issues. As well, students are provided with an introduction to more advanced issues and applications of accounting standards to the financial reporting requirements in Australia. The focus of this subject is to help students develop their knowledge and understanding of the nature and development of accounting theory to where they can: contribute meaningfully to a debate on that subject; reference and cross-reference the Australian Accounting Standards Board (AASB) accounting standards to and from accounting theory, and synthesise, formulate, and justify procedures for the accounting of emerging issues and research. Topics covered include: An overview of accounting thought over the past century normative and prescriptive accounting theories, positive and alternative accounting theories, ethics in accounting, social and environmental accounting issues, and professional judgement in accounting. The forgoing topics are tied back to standard setting within Australia with links to International Financial Reporting Standards (IFRS) (principle based) and US GAAP (rule based). Students must apply their knowledge and skills, gained in the degree so far, to more advanced issues faced in real-world financial and integrated reporting. The subject also considers the conceptual issues and sources of authority for the accounting requirements which are applied to reporting. As well, students are work in teams to design, direct, and undertake to write a research proposal on a contemporary accounting or business issue using one of the paradigms taught during the semester.

#### 10) MPA510 Auditing and Assurance services

This subject provides an understanding of the significance of auditing, the role of auditors and the skill base required for their changing role/s. Auditors play a vital role in the current economic environment, with increasing responsibility for market integrity. Therefore, a key objective of this subject is to provide you with a comprehensive guide to the essential principles and practices of auditing and assurance services within Australia.

The principal aim of this course is to give you an enhanced understanding of the essential audit function, and the practice of financial statement audits. This course places an emphasis on the fundamental and independent role of the auditor and his impact on real world business and financial reporting functions. This subject introduces students to key external auditing principles and processes including objectives and limitations of auditing. Students will also gain an appreciation of key issues relating to ethical and legal considerations. In particular, topics of the auditing & assurance services profession, planning & risk, tests of controls & details and completion & communication are covered. Lots of case studies will be used and discussed in lectures and tutorials so as to further enhance students to learn and develop problem solving skills.

#### 11) MPA511 Taxation Law

This subject seeks to provide students with a sound understanding of taxation principles to enable them to apply relevant Australian tax legislation, cases, rulings, and principles, to the solution of typical tax-related problems in the income tax of individuals and trading entities. This subject introduces the Australian tax system and legislation (including income tax and Goods and Services Tax) with more detailed coverage of the determination of income, deductions, uniform capital allowances, Capital Gains Tax, partnerships, reconciliation from accounting profit to taxable or net income, trusts and minors, companies, and franking accounts. Other topics include international aspects of income tax, tax treatment of different entities, and anti-avoidance provisions. The content of this subject plays a vital role in professional development of accountants and related professionals, such as financial planners.

#### 12) MPA512 Management & Leadership

This subject explores theory and practices, issues, emerging challenges and implications of effective leadership and management in organisations in increasingly dynamic business situations and applies this knowledge to an increasingly globalised world. The subject establishes a critical framework to study leadership and management in contexts, in a range of contemporary organisational forms. A key focus area of the subject is the development of students' skills and experiences to critically examine oneself and others involved in leadership situations and management contexts and, furthermore, to critically reflect on the positive impacts that these acquired skills and experiences should have in improving the performance of individuals, teams, managers, and organisational designs. A central aim is to provide a framework to analyse effective leadership and good management of contemporary organisations, by engaging students in discussions, situation analyses and case studies of outstanding leaders and their businesses or other organisations.

#### 13) MPAA601 Strategic Business Leadership

This subject is a series of **case-study workshops** that mirror demand within the workplace by requiring students to **demonstrate and coordinate a blend of technical, ethical, and professional skills**. Cases will test the student's ability to satisfy explicit and implicit requests from and/or needs of people in various roles. NB: while the technical quality of answers is important, it is often secondary to the professionalism, empathy, initiative, tone, and breadth of the response.

The focus of this subject is to **give students insight into, and practice applying, the case-study analysis, and interpretive skills** that can provide egress into senior positions within corporations or consulting firms servicing those firms. Also, students who integrate the *Ethics* and *Professional Skills* which are part of this subject are significantly more likely to successfully respond to cases in future employment and/or in the *ACCA Strategic Business Leadership Exam*.

#### 14) MPAA602 Strategic Business Reporting

The Strategic Business Reporting subject is a case- study workshop that mirrors demand within the workplace by requiring students to apply previously acquired knowledge and skills, and to exercise professional judgement in applying and evaluating financial-reporting principles and practices through a range of business contexts and situations. Cases test the student's ability to satisfy explicit and implicit requests from and/or needs of people in various roles. NB: while the technical quality of answers is important, it is often secondary to the professionalism, empathy, initiative, tone, and breadth of the response.

The focus of this subject (like MPAA601) is to give students insight into, and practice applying, the case- study analysis and interpretive skills which can provide entry and promotion into senior positions within corporations or consulting firms servicing those businesses. Also, students who learn how to integrate the Ethics and Professional Skills in analyses and communication in the case studies and in the ACCA Strategic Business Reporting Exam, are significantly more likely to successfully analyse situations and respond to cases in future employment situation.

#### 15) MPAA603 Advanced Performance Management

The Advanced Performance Management subject is a case-study workshop based subject that mirrors demand within the workplace by requiring students to apply previously acquired knowledge and skills to exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts to evaluate the performance of an organisation and its strategic development. Case studies test the student's ability to satisfy explicit and implicit requests from and/or needs of organisational participants in various roles. While the technical quality of student responses is important, it is often secondary to the professionalism, empathy, initiative, tone, and breadth of their response.

The focus of this subject (like MPAA601 and MPAA602) is to give students insight into, and practice applying, case-study analysis and interpretive skills which can provide egress into senior positions within corporations or consulting firms servicing those firms. The skill set needed for this subject includes Creating information from data (i.e., interpreting data in the context of an organisation and its needs); Defining the problem/issue (i.e., succinctly identifying the problem/s and/or issue/s needing resolution); and Setting priorities, structure, and logic (i.e., planning and progressing the case analysis using methods compatible with the needs and comfort of those who will be using it). Students who integrate the above notions/approaches which are part of this subject are significantly more likely to successfully respond to cases in future.

#### 16) MPAA604 Advanced Audit and Assurance

The Advanced Audit and Assurance subject is a case-study workshop that mirrors demand within the workplace by requiring students to build upon skills and knowledge examinable in the introductory MPA510 Audit and Assurance Services subject. In this subject, students must integrate and demonstrate a contextual understanding that ranges widely across audit, related subjects, and the business, legal, and socio-political environment.

Cases will test the student's ability to satisfy explicit and implicit requests from and/or needs of people in various roles. NB: while the technical quality of answers is important, it is often secondary to the professionalism, empathy, initiative, tone, and breadth of the response.

Students who integrate the above notions/approaches are significantly more likely to successfully respond to cases in future employment and or in the *ACCA Advanced Audit and Assurance Exam*.

Note: The Brochure is accurate and correct at time of publication. TIIS endeavours to ensure that this brochure is updated in time of change. For the updated information, please always speak to one of TIIS staff or please contact TIIS via email on [info@tiis.edu.au](mailto:info@tiis.edu.au).

## Appendix: List of resources available

Course/s	Unit Code	Unit Name	Unit on Moodle	Learning Centre	Other
GCPA, MPA, & MPAA	MPA501	Accounting Principles	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six Computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 paper books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
GCPA, MPA, & MPAA	MPA502	Business and Company Law	<b>Normal Resources:</b>	- Four copies of the assigned text/s	
			• Subject Learning Guide	- At least five subject-related reference books	
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six Computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 paper books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
GCPA, MPA, & MPAA	MPA503	Economics for Business	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six Computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 paper books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
GCPA, MPA, & MPAA	MPA504	Business Finance	<b>Normal Resources:</b>	- Three copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 paper books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				

Course	Unit Code	Unit Name	On Moodle	Learning Centre	Other
MPA, & MPAA	MPA505	Corporate Accounting	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six Computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPA, & MPAA	MPA506	Accounting Information Systems	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six Computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPA, & MPAA	MPA507	Management Accounting	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPA, & MPAA	MPA508	Business Statistics and Research	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				

Course	Unit Code	Unit Name	On Moodle	Learning Centre	Other
MPA, & MPAA	MPA509	Accounting Theory: Research & Practice	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPA, & MPAA	MPA510	Auditing and Assurance Services	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPA, & MPAA	MPA511	Taxation Law	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPA, & MPAA	MPA512	Management and Leadership	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 p books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				

Course	Unit Code	Unit Name	On Moodle	Learning Centre	Other
MPAA	MPAA601	Strategic Business Leadership	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPAA	MPAA602	MPAA602 Strategic Business Reporting	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPAA	MPAA603	Advanced Performance Management	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				
MPAA	MPAA604	Advanced Audit and Assurance	<b>Normal Resources:</b>	- Four copies of the assigned text/s	Student Lounge with 6 computers
			• Subject Learning Guide	- At least five subject-related reference books	Access to two student support officers
			• Lecture PPT slides	- Access to online books and resources	
			• Tutorial resources/answers	- Six computers at the Centre	
			• In-trimester Assignments	- Nearly 1,000 p books, journals, & other	
			• Discussion forums available	- Blogs on Harvard style citing, avoiding plagiarism, etc.	
			<b>Resources added during Covid-19:</b>	- Access to a qualified Librarian who is also a CPA	
• Recordings of online lectures	- Training programs				
• Access to an IT tech.	- Discussion on plagiarism & academic malfeasance				

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