

Faculty of Business and Information Technology

Accounting

AC110.1 Introductory Accounting A 3

This subject introduces students to the basic principles and procedures of double entry accounting in the context of the historical cost model. The course covers the accounting cycle, including source documents, journals, ledgers, adjustments to produce financial statements for external reporting and other relevant financial information for the unincorporated business. The subject explores the various assumptions made in the measurement of performance, the valuation of assets and the design and operation of information systems.

AC112.2 Introductory Accounting B 3

This subject is designed to build on the first unit of accounting and further the students' understanding of the broad accounting framework. Attention is given to the structure of organisations and the fundamentals of management, accounting and finance. An essential part of the course is devoted to an understanding and analysis of what the accounting reports mean.

Prerequisite: AC110

AC210.2 Corporate Accounting 3

A study of financial accounting and reporting for individual corporations and corporate group structures. It extends areas introduced at the 100 level in topics such as company formation, operation, taxation, liquidation, and acquisitions. It progresses to the preparation of published financial statements, which adequately disclose the results, and position of the corporate investment structure. Topics include consolidated group accounts, accounting for investments in associates, and disclosure requirements.

Prerequisite: AC112

AC212.1 Management Accounting A 3

The basic principles and procedures of management and cost accounting presented within the framework of management's need for three different types of information:

- 1 Product costing for inventory valuation and profit measurement.
- 2 Differential costs for decision-making.
- 3 Cost data for performance evaluation.

Prerequisite: AC112

AC213.2 Management Accounting B 3

This subject is the second unit of management accounting and is designed to give students' understanding in cost mea-

surement and reporting to management at various levels in organisations for manufacturing and service industries. The course will study problems of cost accumulation, allocation, and processing for joint production, pricing, and divisional performance, planning, control and evaluation.

Prerequisite: AC212

AC215.1 Business Systems Applications 3

This subject investigates methods of utilising the computer to perform the accounting and other business functions. The accounting functions are addressed using the *Premier MYOB* accounting package. Management decision making is addressed using the advanced functions of Microsoft *Excel*, including Macros, What-if-analysis, Goal seeker, Solver and Pivot Tables. Lastly the student is challenged to look at the potential for using the computer in a systems approach to address new and innovative solutions to business problems.

Prerequisites: AC110, CO154

AC216.2 Management Information Systems 3

A study of the growing strategic importance of information systems and their impact on the systems executive. The concept of information in organisations with reference to its economic value and management. Managing the essential information technologies, system development and end-user computing. The relationship of the accounting system to shared information resources.

Prerequisites: MT140, CO154

AC233.1 Business Finance A 3

This unit is designed to introduce and provide a basic knowledge of financial decision making. It introduces appropriate analytical techniques so that the financing and investment policies of the firm may be correctly evaluated in keeping with the objective of maximising shareholder wealth.

Prerequisite: MA133

AC234.2 Business Finance B 3

A study of the application of the tools of finance to business decisions and an introduction to derivative securities.

Prerequisite: AC233

AC310.2 Accounting Theory 3

This unit promotes an understanding of the major approaches to theories about accounting and their potential application to practice. It addresses the problem of formulating an accounting theory and presents the principal approaches. It also examines the various facets that contribute to the formulation of a theory—history and development of the discipline; the various accounting research paradigms, and the regulatory framework.

Prerequisite: AC311

AC311.1 Financial Accounting Issues 3
An analysis of current issues in financial accounting and external reporting. Emphasis is placed on the following broad issues: methods of solving accounting issues; the definition, recognition, measurement and matching issues in financial accounting and reporting; external reporting and disclosure issues; regulatory issues and ethics.

Prerequisite: AC112

AC312.1 Management Accounting Issues 3
A study of problems of measuring costs and other properties of business transactions and operations in automated manufacturing and service oriented organisations for planning, control, and reporting to management at the higher levels, with emphasis on the new manufacturing environment.

Corequisite: AC310

AC313.1 Non-Profit Organisation Accounting 3
A study of the problems of performance measurement in non-profit organisations including fund accounting, and conversion to commercial (accrual) methods of accounting.

Prerequisite: AC212

Corequisite: AC310

AC330.2 Auditing 3
A study of the major principles and procedures of auditing viewed from the systems perspective. It includes the legal and professional responsibilities of both the internal and external auditors. Study will also be devoted to auditing in an EDP environment.

Prerequisite: AC210

AC332.2 Investment Analysis 3
The application of analytical techniques to investment decision making. An appraisal of capital markets, security valuation and portfolio selection and management under conditions of uncertainty.

Prerequisite: AC231

AC335.2 Auditing Topics 3
Complements, reinforces, extends and further develops the skills and knowledge acquired in Auditing. The aim of the subject includes the development of an understanding of EDP financial information systems and their impact on the audit function. Particular emphasis is placed on the development of both application and organisational controls, reinforced by case study presentations. The subject also explores contemporary issues such as professional regulation, ethics, audit of the non-profit government sector, special investigations, the auditor and the going concern, small business audits, related party transactions, audit reports and auditor's liability.

Corequisite: AC330

AC340.1 Taxation Law and Practice 3
A study of the law and practice underpinning the Australian Federal Taxation System. Topics covered include the history and role of taxation in Australia, tax administration, concepts of income, allowable deductions, fringe benefits tax, capital gains tax and retiring allowances, rebates, taxation and the individual and tax accounting.

Prerequisite: AC210, LA240

Information Technology

CO152.1 Introduction to Educational Computing 3
This subject develops the principles and skills of information management. Students are given an introduction to practical skills in using word processing, presentation, spreadsheet, and database software. The lectures provide a background for the use of computer technology for acquiring managing and presenting information.

CO154.1 Introduction to Information Management 3
This subject develops the principles and skills of information management. Students are given an introduction to practical skills in using word processing, presentation, spreadsheet, and database software. The lectures provide a background for the use of computer technology for acquiring managing and presenting information.

ED155.1/CO155.1 Information Management for Teachers 3
This subject develops the principles and skills of information management. Students are given an introduction to practical skills in using word processing, presentation, spreadsheet, and database software. The lectures provide a background for the use of computer technology for acquiring managing and presenting information.

CO166.2 Introduction to Programming 3
An introduction to computer programming in an event-driven object-oriented environment. Emphasis will be given to the basic elements of program control, elements of user interaction, and structured design principles. The subject will use Java™ as the implementation language.

CO253.2 Systems Analysis and Design I 3
This subject introduces the systems life cycle, basic principles of systems analysis and design, together with the tools that are used. It also attempts to highlight new directions in this foundational computing topic.

Prerequisites: Two 100-level Computing and/or Accounting subjects.

CO256.2 Operating Systems and Data Communications 3
An introduction to the principles of operating system function and network operation from an operational and management perspective. This subject includes a study of the Internet protocols and their use in typical programming environments.

Prerequisite: CO266

CO262.2 Application Programming 3

A programming subject designed to teach students how to use tools typically available to a professional programmer. Students will be expected to apply their programming skills to the development of applications designed for interactive use.

Prerequisite: CO266

CO266.1 Advanced Programming 3

An advanced course in programming featuring the design and implementation of user interfaces, and a study of data structures. This subject uses Java™ as the implementation language. The subject builds on the fundamentals of CO166, to develop skill in object-oriented programming and interface techniques, and to provide experience in the use of data-structures, components and IT application implementation techniques.

Prerequisite: CO166

CO333.2 Numerical Computation 3

Round-off errors and computer arithmetic, algorithms and convergence, numerical software, solution of equations in one variable, error analysis for iterative methods, interpolation and polynomial approximation, numerical differentiation and integration, initial-value problems for ordinary differential equations, the application of numerical software to scientifically posed problems.

Prerequisites: MA130 or MA134

CO340.1 Control Technology 3

Basic analogue electronic elements and configurations: diodes, transistors, power supplies and timers. Digital electronics: logic families, logic gates, common ICs (flipflops, latches, counters and shift registers), D-A and A-D conversion, and communication protocols. Micro controllers: architecture, registers, I/O, instruction sets, addressing modes, interrupt and restart facilities, number crunching, and typical control applications.

Prerequisites: MA130; or MA134 and SC111.

CO353.1 Systems Analysis and Design II 3

This subject builds on the concepts introduced in Systems Analysis and Design I and explores in further detail the notations, processes and tools of software engineering.

Prerequisite: CO253

CO354.1 Database Management and Design 3

This subject teaches relational database management and design, including data normalisation, SQL, database integrity, and application interface design. It includes transaction theory as applied to recovery and concurrency control.

Prerequisite: CO253

CO364.1 Topics in Information Systems 3

An advanced subject which examines a number of current issues and developing techniques in the field of information technology. The current emphasis is on electronic publishing techniques, robotics and ecommerce.

Prerequisite: CO266

CO366.1/2 Information Technology Project 3

Students analyse, design, and implement a small IT project either as an individual or group.

Prerequisite: Students are assumed to have done a substantial number of IT subjects, and thus have a background in programming and IT design skills.

Economics

EC120.2 Microeconomics 3

This is an introduction to microeconomics. It is a study of scarcity, unlimited wants and the choices this implies for consumers, producers, firms and governments. Issues of income distribution, equity and external costs are included.

EC121.1 Macroeconomics 3

This unit studies the concepts and problems of the economy as a whole including the issues of inflation, interest rates, exchange rates, and unemployment. Basic tools of macroeconomic analysis are developed.

Legal Studies

LA140.2 Introductory Law 3

This subject introduces students to the legal framework within which commerce is carried on in Australia. It examines basic legal concepts and legal reasoning, the major institutions of the Australian legal system, and an examination of some areas of substantive law.

LA240.2 Corporate Law 3

This subject is designed to acquaint students with the major business organisational forms recognised by the law. The subject is primarily concerned with Company Law and examines in detail the nature and consequences of incorporation. It also examines the major elements of the law of partnership.

Prerequisite: LA140

LA245.1 Business Law 3

An examination of the law relating to the important area of contract which is the basis of many business transactions with special emphasis on the contract for the sale of goods. The course will also cover restrictive trade practices.

Prerequisite: LA140

Marketing

MK150.1 Marketing Principles 3
An introduction to marketing theory and practice, and an examination of the major elements involved in the marketing process. Emphasis is placed on analysing marketing from the viewpoint of the decision-maker. Topics include: the marketing concept, the marketing environment, consumer behaviour, marketing strategies, promotion decisions, analysing marketing opportunities, distribution and pricing decisions, and the construction and management of marketing mix.

MK210.2 Consumer Behaviour 3
This subject provides an understanding of how consumers behave and make purchasing decisions. It examines the way in which consumers respond to external stimulation from various media, how individuals differ in their response, and how underlying psychological processes influence their response. It also examines how consumers are affected by other factors such as group dynamics, attitudes and values, personality, social class and culture. Organisational buying behaviour is also studied.

Prerequisite: MK150

MK211 Sales Management 3
A study and analysis of the basic principles of sales management. Topics include: the sales process, staffing the sales force, sales training, forecasting and planning, organising and motivating sales people, compensation for the sales force, leadership and evaluating performance.

MK212.2 Marketing Communication 3
This subject is designed for students to gain an understanding of how promotion and advertising are used in marketing of products and services. It examines the procedures in promotional strategy development, the various components of marketing promotion such as advertising, personal selling, sales promotion and public relations. The social and ethical issues involved in promotion and advertising are also examined.

MK213.1 Services Marketing 3
A study of the requirements for marketing services as distinct from marketing tangible products. This subject considers how to position a service organisation, defining the customer base, managing the marketing mix, designing and implementing the marketing plan.

MK271/2/3 Internship 1-3
A program of business experience designed to meet the needs of the student in marketing. The normal credit permitted will be up to 3 credits which will be recorded as unspecified credit. For each semester hour of credit the student must have 50 hours of work experience. Exceptionally, more credit, to a maximum of 6 credits can be taken, but will normally only be granted if a student is in a double major and if the second internship is in the second major study

area. Permission of the Dean is required.

MK310.2 Consumer Behaviour 3
This subject provides an understanding of how consumers behave and make purchasing decisions. It examines the way in which consumers respond to external stimulation from various media, how individuals differ in their response, and how underlying psychological processes influence their response. It also examines how consumers are affected by other factors such as group dynamics, attitudes and values, personality, social class and culture—organisational buying behaviour is also studied.

Prerequisite: MK150

MK312.2 Marketing Communication 3
This subject is designed for students to gain an understanding of how promotion and advertising are used in marketing of products and services. It examines the procedures in promotional strategy development, the various components of marketing promotion such as advertising, personal selling, sales promotion and public relations. The social and ethical issues involved in promotion and advertising are also examined.

MK314.1 International Marketing 3
This subject deals with the theory and practice of international marketing. Topics covered include: global marketing, cultural and political-legal environment, international marketing research, international product policy, distribution, international promotion, pricing in the international market, and international marketing services.

Prerequisite: MK150

MK320 New Products Management 3
In every organisation there are people charged with getting new products and services to the market place. This unit is designed to introduce students to the managerial steps and processes involved in the perilous world of new product development. Emphasis is placed on strategy, concept generation, testing, marketing and all other aspects of introducing new products to the market place.

MK330.1 Current Issues and Electronic Marketing 3
This subject is made up of two modules: current issues and electronic marketing.

Current issues relating to recent technologies and trends in the following areas: consumer behaviour; pricing of products and services; organisational marketing; promotion and advertising; integrative marketing communication; marketing mix; marketing ethics and morality; marketing segmentation and product positioning; marketing strategy; relationship marketing and public policy.

Electronic Marketing modules examine the emerging interactive technologies and their impact on, and implications for marketing strategy, consumer behaviour, marketing process, sale channels and customer support, market segmen-

tation, advertising and media planning. Special emphasis is placed on the internet and the design and evaluation of commercial websites.

Prerequisite: Four 200 level subjects in Marketing

MK351.1 Marketing Research 3

This subject introduces students to marketing research. It is designed to enable students to identify organisational information needs, understand the principles of conducting research as well as to develop practical knowledge and skills to carry out research projects. Assessment includes a research proposal.

Prerequisite: Two 200 level subjects in Marketing

MK352.2 Marketing Project 3

Each student is required to organise, design and implement a research proposal with an organisation of his/her choice; analyse the data collected and present the results in the form of a written report (3,000 to 4,000 words excluding Bibliography and Appendices). The project proposal must be approved by the supervisor appointed by the Faculty of Business before it is carried out

Prerequisite: MK351

Management

MT140.1 Management Theory and Practice 3

A study of the fundamental concepts of management. Emphasis is placed on the evolution of management thought, planning and decision making, organising, leading and controlling. Ethical and social responsibilities of managers are also critically examined.

MT201.1 Marketing Management 3

An introduction to marketing theory and practice, and an examination of the major elements involved in the marketing process. Emphasis is placed on analysing marketing from the viewpoint of the decision-maker. Topics include: the marketing concept, the marketing environment, consumer behaviour, marketing strategies, promotion decisions, analysing marketing opportunities, distribution and pricing decisions, and the construction and management of marketing mix.

MT202.1 Principles of Entrepreneurship 3

See Faculty Dean for subject information.

MT210.1 Organisational Behaviour 3

An introductory course of human behaviour in organisations. It examines and analyses human behaviour at the individual, group and organisational levels. Factors which influence behaviour as well as the strategies which may be adopted to increase the satisfaction and productivity of members of organisations at all levels are also examined and discussed.

Prerequisite: MT140

MT220.1 Human Resource Management 3

An introductory course examining the fundamental concepts of Human Resource Management. It is designed to develop skills in applying these concepts to organisational issues and problems. The subject focuses on Human Resource Management from the perspective of both line managers and human resource specialists. Topics include analysis in determining human resource requirements, planning, selection of and developing human resources, managing labour relations, health and safety issues, and future trends.

MT250.2 Workplace Relations 3

This subject aims to provide a broad generic introduction to the nature of the employment relationship in and out of the workplace. In particular, it will look at industrial relations which stems from the employer and employee relationship and the ongoing and changing interaction between parties that provides the essential basis for describing industrial relations practice

MT320.1 Human Resource Management 3

An introductory course examining the fundamental concepts of Human Resource Management. It is designed to develop skills in applying these concepts to organisational issues and problems. The subject focuses on Human Resource Management from the perspective of both line managers and human resource specialists. Topics include analysis in determining human resource requirements, planning, selection of and developing human resources, managing labour relations, health and safety issues, and future trends.

MT333.2 Business Ethics 3

An introduction to the study of ethics and its application to professional persons in the business environment to cover a Christian basis for decisions in conflict of interest situations. A seminar in the application of ethics by the Christian business person to decision making, personnel management and relationships and the formulation of procedures and policies in the business environment. Particular emphasis is placed upon Church-operated businesses.

Prerequisite: MT140 plus two 200 level accounting subjects

MT360.2 Strategic Management 3

This subject emphasises the importance of basing management decisions on a strategic view of organisations. It is designed to integrate the various functional areas of business and look at the problems of business from the point of view of the enterprise as a whole. It covers the following primary areas: the concept of corporate strategy; the fundamentals of strategic analysis; the formulation, development and implementation of strategy. This subject is taught with a major emphasis on case study and analysis.

Prerequisite: MT140

MT370.1 Managing Organisational Change and Development 3

This unit examines the concept of change, the processes of change and development in organisations. Emphasis is placed on: approaches to organisational change, management of the process of change, areas of organisational change, managing resistance to change, communication of change, managing the implementation of change, building a culture for change, and organisational development.

Prerequisite: MT140

MT380.2 International Management 3

This subject is designed to introduce students to special problems and issues facing managers in the management of international business operations. Topics covered include: managing across cultures, managing political risk and negotiations, organising international operations, decision-making and controlling international operations, human resource management, motivating and leading, ethics, investment and relationships with the host governments.

MT390.1 Reading and Research in Management Theory 3

An independent reading and research subject that focuses on selected areas of management of interest to the student. It provides the student with an opportunity to critically review recent literature materials relating to the theory and practice of management. Regular tutorial periods are required for the review of the chosen literature materials.