Course
Bachelor of Business (Accounting)

Course Code
BACC11

Location and Commencement Date
Chadstone Campus

All subjects will be delivered in the following study period/s (depending on student numbers):
- Semester 1 - Taught on campus
- Semester 2 – Taught on campus

Contact
Helen Wilson, Course Leader: helen.wilson@holmesglen.edu.au
Year 1, Semester 1

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>Accounting Principles</th>
<th>The Modern Economy</th>
<th>Business Maths and Statistics</th>
<th>Business Communication</th>
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</thead>
<tbody>
<tr>
<td>Code</td>
<td>BAC101</td>
<td>BEX103</td>
<td>BAC105</td>
<td>BBA103</td>
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<tr>
<td>Credit Points</td>
<td>6</td>
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<td>Core/Elective</td>
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**Subject Overview**

In this subject, students are introduced to the conceptual foundations that impact on the recording of transactions. This includes the development of the double entry accounting system and of generally accepted accounting standards. An overview of the history of the current Australian Accounting Standards (incorporating the Urgent Issues Group) based on International Accounting Standards and the various bodies involved in their initial creation to the present day is presented. Historical cost, accounting entity and period conventions are examined.

The types of business entities – sole traders, trusts, partnerships and companies – are contrasted, with an emphasis on the differing types of decision-making information required for the different entities. In this subject attention is focused on the sole-trader form of business organisation. Students identify users of the accounting information outside of the entity, such as shareholders, government authorities and financial intermediaries. Students investigate their information needs and compare and contrast this with internal user needs.

Students study the double entry equation and the definitions of each element of the accounts are examined. Students analyse and record transactions within this accounting standard framework and incorporating the GST. Key Accounting Standards are introduced as individual transactions are analysed. This includes doubtful debts, depreciation, provisions, and intangibles. Students record transactions using the double entry method and apply this approach to finding missing accounting information (as in the case of incomplete records).

Accrual accounting is incorporated into the transactions linking this to the accounting conventions. Year-end closure and rollover are examined so students can prepare accurate profit reports for use by management, financial intermediaries and taxation authorities.

Managers must have a sound general knowledge of the business environment. This subject presents an overview of the two fundamental branches of economics – microeconomics and macroeconomics. It is designed to familiarise students with the basic principles and language of economics as used within the business environment.

Students are taught to understand the decision-making techniques and analysis employed by economists and business leaders in forecasting economic/business trends. Initially, students are introduced to the economic concepts of scarcity, choice and opportunity cost. The influence of these elements on the allocation of resources in different economies and businesses is analysed through discussion, reviewing relevant literature, surveying economic journals and completing specific exercises. Case studies are used to train the students to calculate/consider the opportunity cost of each decision and to compare and contrast the decision-making processes of accountants with those used by economists.

Examination of issues from an ‘economics’ perspective is further developed by analysing the theory of supply and demand and using it as a framework for understanding issues such as pricing, profit maximisation, and output determination in both the short and long-term. These issues are further developed with the exploration of different types of market structures including monopolies, oligopolies and perfect competition. It concludes with an analysis of the typical behaviours and growth patterns of firms operating under these conditions. Managers should be able to use this economic analysis to determine the short and long term profitability of business ventures.

This subject begins with an overview of the purpose of using analytical tools to make business decisions. The analytical tools include the use of spreadsheets, tables and statistical/financial calculators to solve problems including percentage calculations, measures of central tendency and dispersion, measures of association and probability. Students learn the fundamentals of business mathematical functions and are required to use the analytical tools to address a range of mathematical topics. Statistical functions and tools are used for providing statistical analysis of business problems.

**Learning Outcomes**

- Understand the uses and limitations of key conventions, practices, business entities and classifications in an accounting environment.
- Apply double entry accounting principles to the recording of transactions.
- Analyse transactions to identify their nature and form.
- Apply the principles of accrual accounting.
- Evaluate and utilise inventory recording and valuation methods.
- Produce a set of appropriately classified financial reports for a sole trader.
- Evaluate critically the importance of accounting to decision making by management, investors, financiers, and shareholders.
- Analyse the ways in which different economic systems address the economic issue of scarcity.
- Examine how production and consumption decisions are made using demand and supply analysis.
- Use economic analysis to determine the short and long term profitability of business ventures.
- Analyse the influence of key economic indicators on decision making and problem-solving in the Australian and international business environments.
- Investigate the main types of government regulation in a market economy and evaluate the impact on business.
- Determine the dominant pattern of Australia’s current trading position.
- Critically examine the main economic arguments for and against the concept of free trade.
- Examine the role of statistics in business and utilise a range of analytical tools to provide mathematical and statistical solutions to business problems.
- Perform percentage adjustments to common commercial situations including depreciation calculations and those requiring algebraic manipulation of formulae.
- Plot and interpret straight line graphs, apply them to business decision-making and discuss the significant features of non-linear graphs.
- Demonstrate correct usage of measures of central tendency and measures of dispersion to describe data and perform analysis of data based on the results of these measures.
- Use measures of association to evaluate statistical relationships between different factors and determine the validity of these results.
- Apply probability calculations and normal distribution techniques to calculate probabilities for business scenarios.
- Conduct library research.
- Read and analyse academic material.
- Plan and present different styles of written business documents.
- Compare and contrast varied academic and professional sources of information.
- Develop and articulate a coherent written argument.
- Apply academic conventions.
- Present persuasive oral presentations.
- Utilise active listening.
- Develop strategies for exam preparation.

**Weekly Contact**

<p>| Lecture 1 x 1 hour | Lecture 1 x 2 hour | Lecture 1 x 2 hours | Lecture 1 x 1 hour |</p>
<table>
<thead>
<tr>
<th>Assessment</th>
<th>Tutorial: 1 x 2 hours</th>
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<th>Tutorial 1 x 2 hours</th>
<th>Tutorial 1 x 3 hours</th>
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</thead>
<tbody>
<tr>
<td>Case study, 1200 words – 30%</td>
<td>Class Presentation, 20 minutes, 400 words - 10%</td>
<td>Assignment, Financial Analysis, 1600 words – 15%</td>
<td>Library research task, 1000 words – 15%</td>
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</tr>
<tr>
<td>Mid semester test – 20%, 2 hours, closed book</td>
<td>Project, 2000 words – 30%</td>
<td>Business Analysis, 1500 words - 25%</td>
<td>Academic reading and writing, 1 hour duration – 15%</td>
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<tr>
<td>Final exam 3 hours, closed book – 50% (hurdle requirement = 45%)</td>
<td>Final exam 3 hours, closed book – 60% (hurdle requirement = 45%)</td>
<td>Final exam 3 hours, closed book – 60% (formula sheet provided), (hurdle requirement = 45%)</td>
<td>Essay, 2000 words – 30%</td>
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<td>Oral presentation, 12-15 minutes – 15%</td>
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<td>Test: Academic Listening, 1 hour – 15%</td>
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<td>Test: Applied Grammar, 1 hour – 10%</td>
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### Subject Overview

Computerised Accounting Applications is designed to provide students with a professional level of competence in key areas of Information Technology which relate to accounting and management skills. The subject’s two main foci are: (1) developing proficiency in the use and selection of computerised accounting packages for SMES, and (2) effectively using spreadsheet software for problem-solving and decision-making. In addition, students learn how to create, enhance and deliver successful and effective business presentations using a presentation package.

In this subject, students analyse the key elements of the statement of financial position and consider the measurement issues relating to each element and the associated reporting requirements. The concept and implications of the reporting entity are examined.

In this subject students are introduced to the information requirements of the internal users in the organisation. Students analyse the role of the management accountant in the provision of this information and contrast this role with other key accounting roles, such as the financial accountant and systems accountant.

Students will explore the nature of costs and their application in different environments and for diverse purposes, analyse cost flows in a manufacturing environment and apply costs to inventory in service, retail and manufacturing organisations.

In this subject students are presented with an opportunity to analyse the legal framework in which business structures operate in Australia. This subject commences with an overview of the responsibilities of government at both state and federal levels. The students are introduced to the constitutional structure and the roles of the Australian institutions of parliament, government and the courts.

To appreciate the relevance of state and federal laws impacting on the organisation, students are exposed to the divisions of government functions in the Commonwealth, the states and the territories. The limits of power within each level of government are explored. The relevance and operation of local government and its relationship to the broader government context is examined. Students investigate examples of government bodies necessary to the conduct of modern business organisations.

The influence of other legal systems, for example, the English legal system, on the Australian legal system is assessed. The role of Indigenous law on the Australian legal framework is also appraised. Students evaluate the role of lobby groups in the introduction of bills in parliament and in the subsequent passage of a bill. Current examples of legislation relevant to businesses are selected as supporting study resources. Students are introduced to case law and the doctrine of precedent used by judges to make legal decisions.

Students investigate the role of Commonwealth and state courts and tribunals in settling disputes in criminal and civil matters. The role of alternative dispute resolution processes in business disputes is explored. Students evaluate the merits and limitations of the different approaches to dispute settlement in a range of business matters.

Students are introduced to: the essential elements in the consideration; capacity of parties; consent; and legality of the subject matter.

### Learning Outcomes

- Demonstrate an understanding of the concepts and issues related to manual and computerised accounting systems.
- Compare and contrast the advantages and disadvantages of different accounting software packages and the risks associated with the acquisition of accounting software.
- Interpret, analyse, solve and apply accounting information in a computerised environment.
- Proficiently record business transactions using a range of computer accounting packages.
- Develop and maintain various business models and perform data analyses using spreadsheet software.
- Understand the measurement issues relating to selected elements of the Financial Statements.
- Distinguish between provisions, liabilities, commitments and contingent liabilities.
- Recognise and measure asset impairment.
- Account for the revaluation of assets.
- Identify and calculate ratios, describe their purpose and application in analysing entity’s liquidity, profitability and solvency, and appreciate the ratio interrelationship;
- Disclose assets and liabilities in accordance with Australian Accounting Standards.
- Analyse specific transactions – research and development, borrowing costs.
- Account for partnerships.
- Explain the role and responsibilities of the management accountant and contrast to other accounting roles in an organisation.
- Analyse the nature of costs and their application in different environments and for diverse purposes.
- Analyse cost flows in a manufacturing environment.
- Apply costs to inventory in service, retail and manufacturing organisations.
- Prepare a range of budgets including the master budget.
- Analyse and interpret state and federal areas of legal responsibility.
- Identify the structure of the Australian parliament and court systems.
- Analyse the effectiveness of the dispute resolution bodies and processes in the Australian legal system.
- Evaluate and apply the legal principles for simple contracts relevant to business organisations.
- Review the rights and responsibilities of parties to a contract.
- Evaluate and apply the legal principles relating to consumer protection with specific reference to state and federal legislation.

### Weekly Contact

<table>
<thead>
<tr>
<th>Activity</th>
<th>Lecture 1 x 2 hours</th>
<th>Tutorial 1 x 3 hours</th>
<th>Lecture 1 x 1 hour</th>
<th>Tutorial 1 x 2 hours</th>
<th>Lecture 1 x 2 hours</th>
<th>Tutorial 1 x 2 hours</th>
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<tbody>
<tr>
<td><strong>Learning Outcomes</strong></td>
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<tr>
<td><strong>Weekly contact</strong></td>
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<tr>
<td><strong>Assessment</strong></td>
<td>Folio of Practical Work - 25%</td>
<td>Assignment and presentation, 2000 words – 25%</td>
<td>Mid Semester Test, 2 hours, closed book – 20%</td>
<td>Assignment, Case Study, 1000 words - 20%</td>
<td>Mid Semester Test, 2 hours, closed book – 25%</td>
<td>Assignment - 25%</td>
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<td><strong>Assessment</strong></td>
<td>Mid semester test – 20%, 2 hours, closed book (A4 information sheet allowed)</td>
<td>Mid semester test – 20%, 2 hours, closed book (A4 information sheet allowed)</td>
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<td>Component</td>
<td>Mid Semester Test, 2 hours – 25%</td>
<td>Final Exam, 3 hours, closed book, - 60% (hurdle requirement = 45%).</td>
<td>Final exam, 3 hours, closed book, - 50% (hurdle requirement = 45%).</td>
<td>Research project, 2000 words – 30% (hurdle requirement = 45%).</td>
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<tr>
<td>Prerequisites</td>
<td>BAC101 Accounting Principles</td>
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<td>BAC101 Accounting Principles</td>
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</table>
Subject Title | Corporate Accounting | Business Finance | Accounting Information Systems | Approved Elective
---|---|---|---|---
Code | BAC201 | BAC202 | BAC203
Credit Points | 6 | 6 | 6 | 6
Core/Elective | Core | Core | Core | Elective

**Subject Overview**

In this subject students are introduced to the corporate entity. The legal nature, history and advantages of this type of entity are discussed. Students discover the different types of companies and their associated legal and reporting requirements. Different share types and their respective entitlements are covered. The administration of a company and the role and responsibilities of directors and shareholders are analysed.

Students will account for the issue, forfeiture, and buybacks of share capital, the appropriation of profits after the recording of the income tax transactions, and prepare entries to liquidate a company.

Different business combinations, (inter corporate investment, equity accounting, joint venture and consolidation) will be analysed.

A set of appropriately classified financial reports for a single entity and a consolidated group will be produced, incorporating notes for a Reporting Entity/Public Company. Students will also analyse the nature of disclosure in a public company as per the relevant accounting standards.

This subject commences with an introduction to the financial decisions made by managers of a business involving the acquisition of funds and the subsequent effective use of those funds to generate cash flows with the ultimate objective of maximising company size, profit and share price. Students analyse the major financial decisions relating to finance - dividend policy, working capital funding and project finance.

Students study the mathematical techniques used in the calculation of simple interest, compound interest, discounting and the different types of annuities. Students also learn how to:

- distinguish between present and future values
- convert annual percentage interest rates and effective rates and to calculate yield on an investment
- derive net present value and internal rate of return leading to optimal investment decision making

Investment in shares and bonds and fixed interest instruments are examined to see how they have performed historically in terms of risk and return. Students explore concepts of risk and return and analyse what is meant by these terms and how risk and return can be measured. Students also investigate the concept of diversification and systematic and unsystematic risk and learn how unsystematic risk can be diversified away.

Through analysis of a series of case studies students demonstrate a working knowledge of the role of principles, concepts and practices in financial institutions, instruments and markets, in facilitating the flow of funds from investors to the business sector.

The advantages and disadvantages of using internal equity and shareholders' funds as sources of finance are analysed and contrasted with the main effects of using debt finance in the acquisition of funds. Students are then required to explain the effects of financial leverage and distinguish between business risk and financial risk. Students determine appropriate sources of finance for different corporate needs.

Students analyse the concept of the cost of capital and the effect of risk on the cost of capital. Students also estimate the cost of each source of capital and combine these costs into a weighted average cost of capital for the company.

**Learning Outcomes**

- Distinguish between the different types of companies, and the rules relevant to each arising from the Corporations Legislation, Accounting Standards and Australian Stock Exchange.
- Account for the issue, forfeiture, and buybacks of share capital.
- Account for the appropriation of profits after the recording of the income tax transactions.
- Prepare entries to liquidate a company.
- Analyse different business combinations – inter corporate investment, equity accounting, joint venture.
- Demonstrate an understanding of the concept of cost of capital and the effect of risk on the cost of capital.
- Identify the major investment and financial decisions made by managers of business entities and explain role of financial markets and the concept of market efficiency.
- Examine the mathematical techniques used to derive values for concepts of price, return, time and risk of financial instruments and net present value and internal rates of return.
- Demonstrate an understanding of the concepts of risk and return, the risk return trade off and methods of
- Understand the role of hardware, software, telecommunication and network technologies, and people resources in a computerised accounting information system.
- Develop knowledge and expertise in using flowcharting software to document accounting information systems.
- Apply database concepts and techniques to design and construct functional accounting information system elements using relational database software, such as Microsoft Access.
- Compare and contrast functional and business processes and organisational structures, distinguish
- Produce a set of appropriately classified financial reports for a single entity and a consolidated group, incorporating notes for a Reporting Entity/Public Company.
- Analyse the nature of disclosure in a public company as per the relevant accounting standards.
- Measuring risk and that diversification can be used to reduce portfolio risk.
- Contrast the benefits of using equity as a source of finance against that of the main effects of using debt finance and explain the effects of financial leverage.
- Analyse the role of financial intermediaries, instruments and markets in facilitating the flow of funds in capital markets.
- Between different categories of enterprise information systems and analyse the concept of business process re-engineering.
- Evaluate the relationship among ethical, social and political issues raised by information systems, the impact of computer crime and fraud on organisations, the importance of adequate internal controls and the role of the auditor in an AIS audit.
- Demonstrate an understanding of the systems development life cycle and the accountant’s role in designing, developing, implementing and maintaining a system.
- Examine and analyse the impact of web developments such as e-commerce and XBRL, and other advanced technologies, on the accounting profession and external stakeholders.

**Weekly Contact**

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<thead>
<tr>
<th>Lecture</th>
<th>1 x 1 hour</th>
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<tr>
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<table>
<thead>
<tr>
<th>Assessment</th>
<th>Assignment, Case Study, 1200 words - 30%</th>
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<tbody>
<tr>
<td></td>
<td>Final Exam, 3 hours, closed book - 70% (hurdle requirement = 45%).</td>
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| Mid Semester Test, 1 hour, closed book - 20% |
| Research Project, 1000 words - 30% |
| Final Exam, 3 hours, closed book - 50% (hurdle requirement = 45%). |

<table>
<thead>
<tr>
<th>Prerequisites</th>
<th>BAC103 Financial Accounting Fundamentals</th>
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<tbody>
<tr>
<td></td>
<td>BAC104 Management Accounting Fundamentals</td>
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<tr>
<td></td>
<td>BAC102 Computerised Accounting Applications</td>
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</tbody>
</table>
The focus of this subject is an examination of the aspects of organisational behaviour that are relevant to the manager in an Australian organisation. The subject begins with an overview of the historical background of organisational behaviour as well as its relationship with other disciplines such as economics, politics, psychology, sociology and information technology.

Students analyse the factors that are critical in influencing individual behaviour patterns. Biographical characteristics, ability, personality, values and attitude to learning are all examined. The influence of individual and organisational values in shaping ethical conduct is investigated and ethical decision-making criteria assessed. Students then analyse motivation and perception in order to determine how they help account for individual differences in behaviour. Students assess the connection between dominant theories of motivation and workplace culture as well as how the role of the manager differs in different workplace cultures. The link between perception and individual decision-making is examined.

Students then examine the process of organisational design. They consider patterns of organisational structure, the division of labour, span of control and staff versus line authority. The concept of organisational culture and its relationship to the change process is investigated to determine when change can succeed. Students compare different types of organisational structures in both the public and private sectors, analyse the effects of reorganising and aligning structure to organisational goals, strategy and outcomes.

The merits and de-merits of formal and informal uses of power, politics and influence tactics are analysed and compared. The position of the manager in both formal and informal power situations in both the private and public sectors is considered carefully. The conflicting demands that power and politics in an organisation may place upon the manager are carefully considered and ethical considerations regarding the use of power, politics and influence assessed. The notion of many organisations having a legitimate system and a shadow system (Stacey, 1996) is related to the role of the manager and students are invited to identify true bases of power.

Students are introduced to models of leadership theory developed in the middle of the last century from trait, behavioural and contingency based perspectives. The concept of transformational and charismatic leadership is introduced, and students are asked to investigate contemporary thinking on organisational leadership. Finally, students are asked to apply their understanding of leadership to other important concerns such as gender, power and influence in organisations; motivation and leading in a cross-cultural setting.

Students identify significant issues likely to face Australian organisations in the future by analysing organisational and economic, environmental and social impacts of an organisation’s activities.
<table>
<thead>
<tr>
<th>Learning Outcomes</th>
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<tbody>
<tr>
<td>Allocate costs to inventory using a range of costing methods – joint, activity based, operation and standard costing.</td>
<td>Analyse the issues involved in pricing decisions.</td>
<td>Evaluate the basis of organisational design; assess formal and informal organisational structures and identify the position of the manager in these areas.</td>
<td>Identify and explain the fundamental concepts associated with the taxation of income in Australia.</td>
</tr>
<tr>
<td>Analyse tactical decisions relating to inventory production and sales.</td>
<td>Appraise a company’s performance using a range of tools that incorporate financial and non financial performance indicators.</td>
<td>Explore the development of leadership theories and their application in the contemporary business environment.</td>
<td>Critically assess the framework and operation of taxation law in Australia, including income tax legislation, decided cases and other tax authorities in determining a taxpayer’s liability to taxation.</td>
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<tr>
<td>Examine the relationship between Management Accounting and Sustainability Accounting.</td>
<td>Explain the concepts of organisational behaviour and organisational culture; and analyse the work of selected organisational behaviour theorists.</td>
<td>Evaluate some important issues Australian organisations are likely to face in the future and speculate on the changes businesses will have to implement to retain a competitive position.</td>
<td>Examine and apply the principles of taxation as embodied in the relevant provisions and legislation in calculations of taxable income and liability of individuals, companies, trusts and superannuation funds;</td>
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<td>Interpret patterns of individual behaviour and motivational factors in the work environment.</td>
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<td>Examine and evaluate recent developments in Australian taxation law that are likely to impact in the future.</td>
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<td>Assess the use of power, politics and influence in organisations in both the public and private sectors.</td>
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<td>Explore the development of leadership theories and their application in the contemporary business environment.</td>
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<tr>
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| Assessment | Mid Semester Test, 2 hours, closed book – 25% Assignment, 1000 words – 25% Final Exam, 3 hours, closed book – 50% (hurdle requirement = 45%). | Essay, 2000 words – 40% Report and case analysis, 1500 words – 30% Final Exam, 3 hours, closed book – 30% (hurdle requirement = 45%). | Research Project, 2000 words – 20% On-line test, 30 minutes -10% Final exam, 3 hours, open book, - 70% (hurdle requirement = 45%). |

| Prerequisites | BAC104 Management Accounting Fundamentals | | BEX107 Business Law |

societal trends over the last decade. Students compare different ways in which organisations can design work and evaluate the merits of these based upon a range of internal and external factors. Students speculate, on the basis of recent trends, on how the role of the manager in Australian organisations will evolve in coming years.
Year 3, Semester 5

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>Advanced Financial Accounting</th>
<th>Personal Financial Planning</th>
<th>Corporations Law</th>
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<td>Code</td>
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<td>Core</td>
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**Subject Overview**

In this subject, students explore specific complex elements in the balance sheet and the income statement. Students investigate and apply the subject core concepts and related recent developments in the subject areas. They identify and evaluate potential risks to any financial plan, and develop a comprehensive insurance plan that will finance such as the raising of share capital, classes of shares and the issuing of debentures. This study extends to an analysis of the legal regulation of corporate membership, the rights of shareholders in to shares owned and the function of the Australian Stock Exchange.

The complexity of the internal structure and organisation of a corporation is evaluated. This outcome presents an analysis of the appointment of a board of directors and the subsequent duties and liabilities of such directors and officers of the corporation. Students assess the impact of such duties and liabilities upon shareholders and the remedies that may be sought by shareholders in the event of a breach. Students also analyse and apply the procedural requirements for general meetings, the formalities of operation and routine administrative and managerial issues attributed to directors.

To conclude the examination of Australian corporations law, students analyse the legal and administrative procedures for insolvency and winding up. This includes an evaluation of the role of the court or creditor appointed liquidator and procedural formalities such as the order of payment of debts.

**Learning Outcomes**

- Explain the nature of extractive industries and account for their transactions in accordance with the accounting standards.
- Account for foreign currency transactions.
- Translate a set of financial statements relating to a foreign subsidiary into functional and presentation currencies in order to permit consolidation.
- Analyse different business combinations – associates and subsidiaries that operate within Australia, with particular emphasis on the attributes of various types of companies.
- Compare and contrast the different forms of business associations that operate within Australia, with particular emphasis on the attributes of various types of companies.
- Investigate the development of Australian corporations law.
| Joint ventures and apply the appropriate accounting treatment. Apply the recognition criteria and measurement criteria and, subsequently, account for financial instruments appropriately. | Analyse the role and operation of financial institutions, markets and instruments to develop a framework for investment and explain concepts of risk and return and the role of diversification in minimising portfolio risk. Explain the need for retirement planning by evaluating the benefits from different types of superannuation funds and the benefits and the assistance to individuals and families offered by the social security system. Examine the importance of estate planning to ensure that an estate is distributed in accordance with the wishes of the deceased. Develop tax effective strategies to minimise tax liability. | Corporate constitution. Investigate and analyse the sourcing and regulation of corporate finance. Examine and analyse the internal structure of corporations including the legal responsibilities of directors and officers and the legal protection afforded to shareholders. Analyse and critically evaluate the aspects of corporate insolvency and the process of winding up a corporation. Examine the impact of recent developments in corporations legislation on business operations. |

| Weekly Contact | Lecture 1 x 1 hour Tutorial 1 x 2 hours | Lecture 1 x 1 hour Tutorial 1 x 2 hours | Lecture 1 x 2 hour Tutorial 1 x 2 hours |

| Assessment | Mid Sem. Test, 2 hours, closed book – 25%, Case Study, individual or group, 1200 words – 25% Final exam, 3 hours, closed book - 50% (hurdle requirement = 45%). | Mid semester test – 1.5 hours, closed book, - 30% Research project, 2000 words – 30% Final exam, 3 hours, closed book - 40% (hurdle requirement = 45%). | Indiv. Research Project, 3,000 words - 40% Mid semester test – 1.5 hours, closed book – 10% Final exam, 3 hours, closed book – 50% (hurdle requirement = 45%). |

| Prerequisites | BAC201 Corporate Accounting | | BEX107 Business Law |
In this subject, students examine audit methodology, audit tools and the types of audits conducted within organisations. The demands, benefits and limitations of each type of audit are analysed. The key attributes of an auditor are examined. The importance of ethical behaviour, independence and professional conduct are emphasised. This includes a study of the professional requirements of the main accounting bodies. The role of auditors providing non audit services in the context of recent corporate failures and the requirements in CLERP 9 are analysed. The auditor’s relationships with the board of directors, internal auditors, the audit committee, and shareholders are analysed. The expectation gap is explained and students formulate methods of reducing this gap.

Using practical examples, students investigate the risks that occur in an audit and devise methods of addressing these risks through audit procedures. The phases of an audit are examined. This commences with the engagement procedure and engagement letter confirming the extent of the audit and the role of management, the creation of an audit plan, the review of the internal control system, the application of analytical review techniques, the analysis of risks and the collection of audit evidence. Students investigate the characteristics of good internal control systems and their impact on the audit program. The fundamental concepts, the importance of this system to the entity and to the auditor, the key components within each transaction cycle and the audit procedures undertaken to test the control system are investigated. Students are shown how part of the audit program includes sampling of data and both statistical and non-statistical methods of sampling. Analysis of the sample size is undertaken incorporating the impact of the assessment of the internal control system, audit risk and materiality.

An audit program for key transaction cycles is created by students ensuring a test of transactions and balances in accordance with auditing standards. Legal liability is shown to be a contentious area within the auditing profession. Students analyse case law and common law torts and recent proposals regarding the limiting of auditors liability. The audit working papers are shown to be critical evidence in the case of litigation and students design working papers that clearly elucidate the planning of an audit and detailed testing that takes place and the resulting audit evidence obtained. The elements and types of audit reports are analysed.

A comprehensive understanding of the scope and application of corporate governance is developed through the examination and analysis of the principles for the ethical governance of Australian corporation’s operating in the domestic and international arena. The subject commences with an overview of the distinction between ethical obligation and legal requirement in the conduct of an Australian corporation. A retrospective analysis of the development and necessity for corporate governance is undertaken.

Students undertake a comparative study of the organisational models that an Australian corporation may adopt when drafting an ethical framework for the conduct of its business. Students investigate the theory of each model and critically evaluate its corporate application as a risk prevention mechanism from the perspective of both domestic and international business operations. The Australian Stock Exchange (ASX) Principles and Best Practice Recommendations for the ethical governance of an Australian corporation are examined and discussed in detail. Students analyse the intention and implementation of each principle and identify relevant examples of their application in modern Australian corporations.

Students critically assess the roles of shareholders, directors, management, auditors and other stakeholders in the implementation of ethical corporate practices both domestically and internationally. Particular emphasis is placed upon the need for the CEO and board members to facilitate effective governance and identify potential risks, such as potential conflicts of interest and corrupt business practices. Students analyse related regulators, such as ASIC, the ASX Listing Rules, and market forces in corporate governance and the impact of legislation (in particular, the CLERP 9 reforms), and media on governance in an era of ‘social responsibility’. Case studies detailing the business activities of various high profile corporations will be examined to debate the effectiveness of regulation and enforcement.

Students compare and contrast the model offered by the Australian Stock Exchange to international systems. Throughout their investigations students will critically examine and debate the overall impact of globalisation on the development of ethical codes. In addition, the various environmental issues and ethical obligations companies would be advised to consider when operating in an increasingly globalised business environment will be investigated and assessed.

A selection of Codes of Best Practice from international jurisdictions will be examined. Studies investigate factors influencing the development of the codes (including cultural determinations), and assess their ability to assist Australian companies operating and/or expanding, internationally.

In this subject students critically examine the operation of goods and services tax legislation. Students analyse the key features of GST law, the liability to pay GST, registration, GST free supplies, input taxed supplies, taxable supplies, creditable acquisitions, and/or credits, compliance, the impact of GST on business, and accounting for GST transactions. The operation of taxation law in relation to business activity statements (BAS) is evaluated and applied. Students complete business activity statements from data provided in case studies. The consequences of not complying with GST legislation are assessed.

In conjunction with BAS preparation students also examine the requirements of PAYG Withholding and PAYG instalments via case studies and examples when completing business activity statements. The law in relation to fringe benefits tax is assessed and students calculate fringe benefits tax for purposes, including fringe benefits tax payable.

The difference between tax avoidance and tax evasion is critically examined. Students analyse basic tax planning techniques and apply these techniques to case study scenarios. Part of this process includes the interpretation and analysis of the legislative tax avoidance provisions and case law.

The taxation of international transactions, including the operation of the foreign income tax offset regime is assessed. Students examine the effect of this regime on controlled foreign companies through analysis of case studies. The taxation of international transactions is examined. In particular, students will assess the foreign income tax offset, Foreign service income exemption, Double Taxation Agreements and the PAYG withholding regime in relation to dividends, interest and royalties.

The taxation of individuals, partnerships, companies, and their relevant legislative provisions, are compared, contrasted, and applied in case studies and tutorial examples.

Taxation of trusts, incorporating the income of minors is also diagnosed and relevant legislation is applied. Students also critically evaluate and implement taxation legislation to the taxation of superannuation funds.

Students utilise a commercially available taxation software package to develop skills in interpretation and application of taxation law and principles for electronic lodgement of income tax returns. Students are given case studies / assignments to prepare such electronic tax returns for individuals, partnerships, companies and trust structures.

Throughout all learning outcomes in this subject, the impact of recent developments in Australian taxation legislation on taxation practice are examined and critically evaluated.

- Contrast the role of directors, key financial employees of the company and auditors in the prevention and detection of errors and irregularities in an organisation.
- Evaluate social and responsibility accounting theories.
- Critical evaluate the necessity and governance practices within a modern Australian business environment.
- Examine and evaluate the legislative framework relating to goods and services tax (GST), PAYG withholding and Tax instalment systems in Australia and interpret the

Learning Outcomes

BACC11 Bachelor of Business (Accounting)

Year 3, Semester 6

Subject Title | Credit Points | Core/Elective | Core | Core | Core | Core
--- | --- | --- | --- | --- | --- | ---
In this subject, students examine the nature and development of accounting standards both locally and internationally. The role of the accounting bodies, government policy and stock exchange requirements are analysed critically to determine the impact each has had on accounting concepts and standards. The global move to international accounting standards is investigated and the implications of both financially and politically are examined for selected countries and/or regions.

The definition of an accounting entity is questioned, with implications to what should be a reporting entity. Students assess whether public sector entities and non profit organisations should be subject to the same accounting regime as commercial organisations. Whether financial currency is the best measure for these organisations are considered and students consider other non-financial results that may be viable alternatives.

Students critique existing accounting standards, answering questions about the value of these standards to the information need of users of the financial statements. Students review behavioural research into the impact on society of accounting reports and investigate whether financial statements prepared according to accounting standards, are now too complex for the average shareholder to understand. The value of these standards in ensuring accurate financial reports is examined.

Three bodies of accounting theories – descriptive, normative and positive, are contrasted. The consequences of each theory are analysed and considered in relation to their impact on capital markets.

Historical cost accounting is compared and contrasted with current cost accounting and exit price accounting.

Positive accounting theories and capital market research is reviewed. Students should gain an understanding of the interplay between positive accounting research and developments in other social science research fields such as economics and psychology.

The new theories on measuring the impact of business on the environment and in society that are currently being advocated are examined. The impact of these on reporting in financial statements is assessed. Students investigate the value in these proposals, considering the effect on profit measurement and user needs. Other new accounting issues that arise are evaluated.

Students critically examine audit methodology, audit tools and the types of audits conducted within organisations. The demands, benefits and limitations of each type of audit are analysed. The role of auditors is examined. The importance of ethical behaviour, independence and professional conduct are emphasised. This includes a study of the professional requirements of the main accounting bodies. The role of auditors providing non audit services is examined for selected countries and/or regions.

The definition of an accounting entity is questioned, with implications to what should be a reporting entity. Students assess whether public sector entities and non profit organisations should be subject to the same accounting regime as commercial organisations. Whether financial currency is the best measure for these organisations are considered and students consider other non-financial results that may be viable alternatives.

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Learning Outcomes

- Evaluate the development of financial regulation and accounting standards, both locally and internationally.
- Evaluate social and responsibility accounting theories.
- Contrast the role of directors, key financial employees of the company and auditors in the prevention and detection of errors and irregularities in an organisation.
- Review critically the necessity and governance practices within a modern Australian business environment.
- Examine and evaluate the legislative framework relating to goods and services tax (GST), PAYG withholding and Tax instalment systems in Australia and interpret the
### Weekly Contact

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<tr>
<th>Lecture 1 x 1 hour</th>
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### Assessment

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<tr>
<th>On-line progressive test, 1 hour – 10%</th>
<th>Essay, 3000 words - 30%</th>
<th>Final Exam, 3 hours, closed book - 60% (hurdle requirement = 45%).</th>
<th>Assignment, Case Study, 1200 words – 30%</th>
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<td>Assignment, Case Study, 1200 words – 30%</td>
<td>Final Exam, 3 hours, closed book - 70% (hurdle requirement = 45%).</td>
<td>Assignment, Case Study, 1200 words – 30%</td>
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<tr>
<td>Final Exam, 3 hours, closed book - 60%</td>
<td>Assignment, Case Study, 1200 words – 30%</td>
<td>Research Project, 2000 words – 30%</td>
<td>Mid Semester Test, 1.5 hours –20%</td>
<td>Prep of electronic Tax Returns using MYOB, 40%</td>
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<tr>
<td>Final Exam, 3 hours, closed book - 60%</td>
<td>Assignment, Case Study, 1200 words – 30%</td>
<td>Research Project, 2000 words – 30%</td>
<td>Mid Semester Test, 1.5 hours –20%</td>
<td>Prep of electronic Tax Returns using MYOB, 40%</td>
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### Prerequisites

<table>
<thead>
<tr>
<th>BAC301 Advanced Financial Accounting</th>
<th>BAC201 Corporate Accounting</th>
<th>BAC302 Corporations Law</th>
<th>BAC206 Taxation Law</th>
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### Identify and interpret the impact of regulation on users' decisions

- Identify and interpret the impact of regulation on users' decisions
- Evaluate accounting theories – descriptive, normative and positive theories.
- Contrast three valuation approaches historical cost, current cost and exit price accounting.
- Evaluate other contemporary accounting issues that arise.

### Analyse the internal control procedures within a company.

- Analyse the internal control procedures within a company.
- Determine audit risk and materiality.
- Contrast the types of audit reports.
- Design audit programs to test the details of transactions and resulting balances for specific transaction cycles.
- Evaluate and apply the common law and statutory principles relating to Auditor’s liability.

### Compare and contrast the differing models and frameworks available to resolve regulatory, managerial and economic issues in the governance of corporations.

- Compare and contrast the differing models and frameworks available to resolve regulatory, managerial and economic issues in the governance of corporations.
- Identify and interpret the principles for corporate governance as recommended by the Australian Stock Exchange.
- Evaluate the roles and responsibilities of shareholders, directors, management and auditors in the implementation and practice of corporate governance.
- Define the characteristics of best corporate governance practices from a global perspective and review critically Australia’s corporate governance model in the international corporate environment.

### Identify and interpret the principles for corporate governance as recommended by the Australian Stock Exchange.

- Identify and interpret the principles for corporate governance as recommended by the Australian Stock Exchange.
- Evaluate the roles and responsibilities of shareholders, directors, management and auditors in the implementation and practice of corporate governance.
- Define the characteristics of best corporate governance practices from a global perspective and review critically Australia’s corporate governance model in the international corporate environment.

### Assess the operation of fringe benefits tax legislation and apply the law in factual situations.

- Assess the operation of fringe benefits tax legislation and apply the law in factual situations.
- Evaluate and analyse the principles of tax planning for individual and business taxpayers.
- Critically evaluate and apply taxation law in relation to international transactions.
- Apply the principles of taxation including preparing business activity statements, and the preparation and lodgement of electronic income tax returns of taxable entities.
- Examine and critically evaluate the impact of recent developments in Australian taxation legislation on taxation practice.
The subject begins with an overview of the different factors which may affect business relationships in contemporary business contexts. While both external and internal factors are discussed, the principal focus is on the interpersonal skills required to build and maintain productive business relationships.

Students appraise key external factors that impact on the nature of relationships within an organisation, for example, the economy, the nature and size of the industry and of individual businesses. Relevant social and political influence is examined and their influence on businesses in both the public and private sectors. Internal factors such as size, physical location, historical and cultural norms, organisational structure, practices and strategic business objectives are also identified as elements which influence the nature of business relationships.

Students evaluate the nature of conflict, different views of conflict (healthy and unhealthy) and the management of conflict in organisations. Potential sources of conflict including conflict management issues, organisation structure and personal behaviour and performance are examined. Conflict management techniques are considered and their usefulness evaluated. The type of role conflict that the manager may face in an organisation is determined and strategies for dealing with it are developed.

A range of negotiation strategies is then identified. Students define their own personal style of negotiation and consider useful methods of negotiation in the workplace. Students are encouraged to use principled bargaining techniques and appropriate interpersonal skills in negotiation. Developing techniques to diminish adversarial conflict are encouraged and the concept of the win/win situation is explored.

This subject includes a review of the development of management thinking since the industrial revolution – provides the backdrop for an analysis of the scientific (Taylor, 1911) and humanistic (Mayo, 1933; McGregor, 1960) approaches to management. This provides an underpinning element for the development of debate about the current nature of work which includes discussion on post-modernism (Clegg, 1990), new forms of organisation such as the flexible firm (Atkinson, 1985) and the emerging demands placed on the manager as a result of technology, globalisation and the knowledge economy.

Approaches to the conduct of informal and structured decision-making are reviewed with the assumptions of rational decision-making and the concept of bounded rationality introduced (Agnen N, and Brown J., 1986). Common decision-making errors are examined. The concept of strategic planning is introduced and the process of environmental analysis, establishing vision, mission and goals is examined (Porter, 1985). The development of organisational KPIs/KRAs provides an introduction to the links with the next topic areas of organising and controlling.

The subject commences with an introduction to the precursors of corporate governance – transaction cost economics (Coase, 1937) and agency theory (Berle and Means, 1932). Corporate governance is then explored and the concept of the corporation as a mechanism of ethics, corporate social responsibility and stakeholder theory (Carroll and Buchholtz, 2003).

The subject continues with an overview of the mega or general environmental factors that affect all businesses. This provides a basis for students to explore industry structures, organisational networks and the general business environment, to develop awareness that changes in that environment can affect the viability of the organisation. Students use case studies to analyse how technological, economic, political, legal, socio-cultural and a range of international factors each affect the current or projected future direction of a business.

The focus of the subject then moves to the more localised environment and students evaluate the factors that more immediately affect a business, ie the sector (public or private), the type of industry, the numbers and strength of competitors, the extent and impact of government requirements, the number and identity of suppliers and the number and demographic profile of its current and potential customers. Students are made aware that the managers, as part of the executive team, must assist the manager to ensure that a workable structure is developed between the organisation and its relevant environments so that adequate and timely responses can be initiated, implemented and moderated.

The subject then moves to an assessment of the internal factors which impact on an organisation. The concept of organisational culture, embodied in a system of shared values, assumptions and beliefs and norms uniting members of an organisation, is examined. The manager’s role in both interpreting and monitoring organisational culture and assisting the business manager to facilitate organisational change is explored. The need for congruence between organisational culture and organisational goals and strategies is discussed and evaluated.

- Describe the nature of events and their place in the organisation's development, marketing or reward processes.
- Plan and develop event concepts in concert with the organisation's external environment and its ability to fit into the industry and the wider environment.
- Describe the basic principles of venue and facility management including safety, security, traffic management and other support activities.
- Review and contribute to an event risk management plan.
- Plan and develop event concepts in concert with the organisation’s stated aims and budget.
- Develop an event concept and promote it based on the organisation’s external environment and its ability to fit into the industry and the wider environment.
- Examine the strategies that can be used to ‘manage’ and/or create linkages with those environmental elements.
- Evaluate the internal environment of an organisation in particular its culture and its congruence with the stated organisational goals.
- Determine the characteristics of an innovative organisation and evaluate the nature of change, resistance to change and need for innovation as a means of securing a competitive advantage.
- Utilise appropriate channels of communication in the resolution of conflicts.
- Assess the training/education and development options available in modern organisations.
- Analyse the nature of conflict and its resolution.
- Demonstrate attitudes which enable the Individual to cope in situations of conflict.
- Select and utilise appropriate negotiation skills.
- Assess the training/education and development options available in modern organisations.
- Describe the organisational environment within which managerial work is undertaken and examine the functional and role perspectives of managerial work.
- Debate a perspective of management thinking through an examination of historical and contemporary theories.
- Examine structured decision-making and planning processes that support organisational goals.
- Evaluate the approaches to organising and controlling work activities that ensure effective and efficient utilisation of organisational resources.
- Investigate and assess the issues critical to leading and motivating individuals, teams and organisations.
- Examine issues that have a high impact on managerial activity in the contemporary work environment including corporate social responsibility, ethics and the management of change.
- Develop management and leadership skills including the diagnosis and resolution of conflicts,
- Demonstrate an understanding of the development and management of the structural framework and the role of the manager in its interpretation and implementation.
- Examine the current views (local and international) of corporate social responsibility, consider ethics and ethical decision-making and describe the concept of corporate governance.
- Apply management tools and techniques to analyse an organisation’s external environment and its ability to fit into its industry and the wider environment.
- Examine the strategies that can be used to ‘manage’ and/or create linkages with those environmental elements.
communications, problem-solving, coaching, delegating and managing conflict. • Apply analytical techniques that can assist managers to foresee changes in the environment and allow them to adjust strategy, structure or personnel needs to meet the challenges faced by the organisation.

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<th>Weekly contact</th>
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<p>| Assessment | Research report and presentation, 2000 words – 45% Group presentation, Conflict management, 1500 words – 25% Final exam, 2 hours, closed book - 30% (hurdle requirement = 45%) | Individual essay, 2000 words – 35% Group case study, 2000 words – 25% Final exam, 3 hours, closed book – 40% (hurdle requirement = 45%) | Essay, 2000 words – 30% Report and case analysis, 2000 words – 30% Final Exam, 3 hours, closed book – 40% (hurdle requirement = 45%) | Report or Case Study, 2000 words – 30% Group Assessment: Plan and Conduct an Event, 1500 words – 30% Final Examination, 2 hours, closed book – 40%, (hurdle requirement = 45%) |</p>
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<th>Public Relations Management</th>
<th>Driving Change and Developing Organisations</th>
<th>International Business and the International Economy</th>
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<td>BBA202</td>
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### Subject Overview

This subject builds on the skills developed in Business Technology Management 1 to solve business problems encountered by an Executive Administrator in the course of his/her daily duties. The Executive Administrator provides an interface between senior management and other staff. It is therefore essential that they are able to present information in an efficient and effective manner.

The focus of this unit is to continue the student’s journey in the development of sound skills in using a variety of software with the intention of building up towards critical thinking and problem solving, which is the emphasis in Business Technology Management 3. Through the use of lab notes, demonstrations, and case studies, intermediate to advanced features of Microsoft Word and Excel are used to develop, design, and modify various business documents and projects within prescribed timelines. Students are introduced to database concepts and use Microsoft Access to design, create, and use simple databases.

Using intermediate to advanced concepts and techniques in Microsoft Word, various business documents are created such as correspondence, multiple-page letters, reports, meeting documents and schedules, invitations, newsletters, and flyers. Examples of functionality and techniques can include multiple lists, themes, styles, new templates, letterheads, footnotes, endnotes, captions, indexes, headers and footers, Auto Text, fields, interactive fields and conditional merge.

Students formulate business solutions by developing spreadsheet models and graphical representations of data, using intermediate to advanced techniques in Microsoft Excel. Various business documents are created such as invoices, statements, asset records, budgets, financial reports, and advanced charts. Examples of functionality and techniques can include conditional formatting, data validation, worksheet protection, use of functions such as financial, logical, statistical, and lookup and reference, advanced chart types, pivot tables and pivot charts.

This subject introduces students to public relations and how the profession is practiced, understood and developed. It commences with an overview of the structure and operation of the public relations industry. It then traces the historical development of public relations from technical orientations to strategic management roles and functions.

The process of managing media releases – the drafting, authorisation and distribution – is learned. Consideration is given to the importance of developing contacts and relationships with the media and an analysis is made of how good media relations can assist in the management of crisis situations.

The key stages in the development of a public relations campaign are examined. These stages – defining public relations problems or opportunities, developing objectives, preparing a plan including a budget, implementation and evaluation – are examined as a structure for use in developing and implementing public relations activities. Students gain a sound understanding of the communication needs and practices of various types of organisations in developing and maintaining relationships with stakeholders and key target publics.

Issue management and crisis management are defined and examined, emphasising the vital importance to an organisation of having a crisis management plan in place. Identifying issues, planning for crises, assessing an organisation’s level of preparation and how to forecast potential crisis situations is explored. Factors that need to be managed are identified.

This subject introduces students to the challenges inherent in the international business process, that is, given global developments today’s business graduates require a sound knowledge of the various economic and managerial forces that drive this trend.

Students are introduced to several international trade theories as a way of linking theory to practice. The laws of absolute and comparative advantage are explained and illustrated along with the concept of opportunity cost and its fundamental relevance to international trade. Early trade models are then extended with the examination of the so-called factor endowment theory and the presentation of the Heckscher-Ohlin theory. The latter attempts to explain for and cause of differences in relative commodity prices between nations.

Having examined the benefits of unrestricted international trade, students are then introduced to the topic of the political economy of international trade and investments, that is, students will, inter alia, examine the economic consequences arising from the application of various tariff and non-tariff trade barriers and gain an appreciation of various instruments of trade policy application. The political arguments for and against protectionism – how trade protection is changing and the changing role of the WTO – are also examined in this process.

Students are then introduced to the various components of the so-called international monetary system and, as an extension of this concept, to foreign exchange markets and their function. The latter will include a brief examination of exchange rate risks and the application of various avoidance strategies to minimise risk.

These aspects are subsequently placed within the broader context of the operation of global capital markets, logically leading to an examination of international accounting aspects of operating multinational enterprises, ie a brief examination of International Accounting Standards is provided. In this context, such issues as financial controlling are also examined and students, at this stage of their academic progress, are expected to have developed a good understanding of the empirical and synergistic nature of most international business processes.
### Learning Outcomes

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<tr>
<td>1.</td>
<td>Develop, design and modify business documents using intermediate to advanced features of Microsoft Word and Excel.</td>
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<tr>
<td>2.</td>
<td>Design and develop Microsoft Word and Excel templates to promote the efficient production of documents in an administrative environment.</td>
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<tr>
<td>3.</td>
<td>Apply Microsoft Word's collaboration tools to allow sharing of documents with recipients for review, revision or approval.</td>
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<tr>
<td>4.</td>
<td>Understand basic database concepts.</td>
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<tr>
<td>5.</td>
<td>Design, create and apply simple databases using Microsoft Access to satisfy a collection of requirements.</td>
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<td>7.</td>
<td>Critically examine processes to manage staff and business Occupational Health and Safety Issues in the light of legislative requirements.</td>
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<tr>
<td>8.</td>
<td>Differentiate between the role of PR and other major business disciplines, especially marketing, and assess their relationship to the culture and core business of public and private business entities.</td>
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<tr>
<td>9.</td>
<td>Analyse public relations concepts, theories and contexts and the importance of professional ethics and conduct within organisations.</td>
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<td>10.</td>
<td>Demonstrate an understanding of the public relations industry and the diversity of its practice.</td>
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<td>11.</td>
<td>Critically evaluate the importance of relationship management for organisational success.</td>
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<td>12.</td>
<td>Prepare a public relations operational plan, defining public relations problems or opportunities, comparing a range of strategies used in the relationship building process and designing objectives and strategies for a public relations campaign.</td>
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<td>13.</td>
<td>Select appropriate public relations strategies for managing a range of crisis situations.</td>
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<tr>
<td>14.</td>
<td>Explain the sources of change that impact the organisation from its external and internal environments.</td>
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<tr>
<td>15.</td>
<td>Assess the types of change that may be needed in organisations in order to adapt to their environment.</td>
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<tr>
<td>16.</td>
<td>Evaluate the approaches to managing change and innovation in organisations including the widely-accepted models for diagnosis and implementation described in the literature.</td>
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<td>17.</td>
<td>Analyse the critical capabilities required of the change agent (or manager) in the diagnosis, planning and implementation of change programmes.</td>
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<td>18.</td>
<td>Select an appropriate method and style of change intervention for an organisation depending on the level of change and the unique needs of the individual and/or organisation.</td>
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<tr>
<td>19.</td>
<td>Examine approaches to evaluating the implementation and institutionalisation of change in the organisation.</td>
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<tr>
<td>20.</td>
<td>Apply international trade theories, investigate country differences and critically examine the political economy of international trade.</td>
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<tr>
<td>21.</td>
<td>Assess the behaviour of foreign exchange markets, and investigate components of the international monetary system and the mechanics of global capital markets.</td>
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<tr>
<td>22.</td>
<td>Analyse the accounting environment of international businesses and apply sound decision-making, controlling and financial management principles to the operation of international businesses.</td>
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<tr>
<td>23.</td>
<td>Formulate broad strategies for the conduct of international businesses and apply sound principles to the management of strategic alliances.</td>
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<tr>
<td>24.</td>
<td>Investigate and critically examine the implications of global marketing and research and development initiatives.</td>
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<tr>
<td>25.</td>
<td>Develop various approaches to the management of human resources in a global context.</td>
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<tr>
<td>26.</td>
<td>Examine the concept of intercultural leadership.</td>
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### Weekly Contact

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<tr>
<th></th>
<th>Lecture 1 x 1 hour</th>
<th>Tutorial 1 x 4 hours</th>
<th>Lecture 1 x 1 hour</th>
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<td>3.</td>
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### Assessment

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| 1. | Folio, 1200 words – 15%  
Test: 2 hours, Word, Excel & Access – 25%  
Report: OH&S, 1500 words – 20%  
Online activities: OH&S, 1000 words – 15% | Public relations campaign plan, 3000 words – 40%  
Oral presentation and report, 1200 words – 20%  
Folio, 1000 words – 20%  
Group scenario presentation and report, 1500 words – 20% | Essay, 2000 words – 30%  
Group presentation and written report, 1500 words – 30%  
Final Exam, 3 hours, closed book – 40% (hurdle requirement = 45%) | Mid semester test, 1.5 hours, closed book – 20%  
Assignment and case analysis, 3000 words – 40%  
Final exam, 3 hours, closed book – 40% (hurdle requirement = 45%) |   |   |
The subject examines two popular organisational control systems: the quality control system; and the information technology. The student critically evaluates the importance in recent years, the occupational health and safety control systems. The role of the manager in the implementation and maintenance of these systems is assessed for effective tracking and reporting purposes.

Strategic management begins with an examination of matching structure with control, which includes examination of organisational culture and strategic renewal systems. It examines the relationship between the strategy of the business, vertical integration and cooperative relationships, diversification, mergers and acquisition, strategic alliance, and portfolio management. Strategy implementation requires the identification of specific issues related to the implementation of these systems, the inventory control systems, operations management control system and, of increasing importance in recent years, the occupational health and safety control systems. The role of the manager in the implementation and maintenance of these systems is examined critically.

The subject commences with the examination of a project and the identification of the drivers behind the management of that project. Suitable projects may include a new venture, launch of a new product or service, an office or building refit, software acquisition and rollout or computer hardware acquisition and distribution. Students formulate and sequence the steps involved in managing a business project and all of its phases, with emphasis on the manager’s requirements in relation to project reporting, budgeting and resource management. A variety of computer software packages is analysed and assessed for effective tracking and reporting purposes. Students explore the techniques of structured project reporting and evaluate each document and business report from initiation through planning and implementation to close out.

Strategies for the following are developed through the use of case studies:

- risk analysis
- asset acquisition and management (including depreciation)
- cost control
- resource management.

The subject examines two popular organisational control systems: the quality control system; and the information technology. The student critically evaluates the importance in recent years, the occupational health and safety control systems. The role of the manager in the implementation and maintenance of these systems is assessed for effective tracking and reporting purposes.

The role of the information systems is evaluated, in particular, computer-based information system technology. The students review different types of information systems including Transaction Processing Systems (TPS), Office Automation Systems (OAS), Knowledge Work Systems (KWS), Decision Support Systems (DSS), Management Information Systems (MIS) and finally Executive Support Systems (ESS). The purpose and operational aspects of these technological information support systems need to be understood by the aspiring manager, as they become increasingly popular management tools for senior executives.

To conclude the study of control and compliance systems an overview is given of the other major forms of management information systems available to businesses such as quality, management information systems, decision support systems, risk management systems and executive support systems. The students review different types of management information systems available to organisations, in particular transaction-processing systems, office automation systems, knowledge work systems, management information systems, decision support systems, risk management systems and executive support systems. The students review different types of management information systems available to organisations, in particular transaction-processing systems, office automation systems, knowledge work systems, management information systems, decision support systems, risk management systems and executive support systems.

Students will examine the nature of an organisation’s purpose, its capabilities and value creation leading to competitive advantage in a dynamic globalised world. They will identify the organisational strategy in terms of the strengths and weaknesses of a firm through analysis of all aspects of the internal environment. The subject examines the nature of and organisation’s systems: the quality control system; and the information technology. The student critically evaluates the importance in recent years, the occupational health and safety control systems. The role of the manager in the implementation and maintenance of these systems is assessed for effective tracking and reporting purposes.

The subject examines the role of information systems in the strategic management process. It examines the relationship between the strategy of the business, vertical integration and cooperative relationships, diversification, mergers and acquisition, strategic alliance, and portfolio management. Strategy implementation requires the identification of specific issues related to the implementation of these systems, the inventory control systems, operations management control system and, of increasing importance in recent years, the occupational health and safety control systems. The role of the manager in the implementation and maintenance of these systems is examined critically.

Learning Outcomes:

- Demonstrate understanding of the concepts in strategic management.
- Apply in a practical way the frameworks for strategic analysis, strategy formation and strategy implementation.
- Identify and critically examine the issues and ongoing challenges associated with strategy management for organisations in the business, public, and not-for-profit sectors.
- Apply the principles of value analysis and the key methods for assessing, evaluating and controlling strategic performance to optimise outcomes.
- Critically analyse and propose viable solutions to current strategic management issues/problems.
- Examine the international business environment from the perspectives of globalisation, emerging markets, the information economy and technological developments.
- Evaluate the impact of the international business environment from the perspectives of the firm including strategic planning in multi-national corporations (MNCs), structuring for international operations and strategic HRM in a global environment.
- Analyse the international dimensions of culture – both national and organisational – and identify the impact of these on the contemporary organisation’s HRM practices.
- Investigate the recruitment and selection function and contrast the traditional processes in this area with the challenges faced by the MNC and the organisation seeking to develop international business, vertical integration and cooperative relationships, diversification, mergers and acquisition, strategic alliance, and portfolio management.
- Develop communication and team building strategies for a cross-functional team.
- Examine the stages, issues and roles in team development for specialised projects.
- Formulate a detailed project plan for a business project of fixed duration.
- Analyse risk in the change process of a project.
- Define risk management strategies for a business project of fixed duration.
- Develop a conceptual framework for the examination of the stages, issues and roles in team development.
- Analyse the factors associated with expatriate performance management, including data comparisons, effects of distance, subsidiary maturity and host environment factors.
- Critically assess the setting under which employment conditions, remuneration and reward systems are developed in an international business context.

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<tr>
<th>Weekly Contact</th>
<th>Lecture 1 x 1 hour</th>
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<tr>
<td>Assessment</td>
<td>Project charter, 1600 words - 30%</td>
<td>Case study analysis and presentation, 5000 words – 60%</td>
<td>Progressive exercises, 1500 words – 30%</td>
<td>Essay, 2000 words – 35%</td>
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<tr>
<td></td>
<td>Risk management plan, 1200 words – 30%</td>
<td>Group assignment – implementation plan for a new venture and presentation, 3000 words – 40%</td>
<td>Risk management plan, 1500 words – 20%</td>
<td>Group assignment recruit and select a manager and presentation, 1500 words – 40%</td>
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<td></td>
<td>Final exam, 3 hours, closed book – 40% (hurdle requirement = 45%)</td>
<td>Final exam, 3 hours, closed book – 50% (hurdle requirement = 45%)</td>
<td>Final exam, 3 hours, closed book – 50%</td>
<td>Group presentation and report on a case study, 1500 words – 25%</td>
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</table>
### Subject Overview

This subject introduces students to current technology, work practices and legislative requirements of an e-business and examines the strategic and commercial skills required by organisations to operate and survive in an area that is constantly experiencing growth.

In the lecture component of the course, the student is introduced to current theoretical and practical content knowledge in the areas of e-commerce and e-business. Examination is made of areas such as: electronic commerce infrastructure, software, security and payment systems; e-commerce and e-business strategies such as branding, customer relationship management, electronic data interchange, supply chain management and auction sites; international, legal, ethics, tax and project management issues; e-business models such as B2B: Business to Business, B2C: Business to Customer and B2G: Business to Government; and emerging e-commerce/e-business technology.

Students study the basic techniques of constructing and implementing a small, dynamic website for an e-business/e-commerce endeavour, following a business to business (B2B) or business to consumer (B2C) model. This is achieved by completing an assignment using a website development productivity tool, such as MS Front Page or Macromedia Dreamweaver. The website contains a wide range of content from basic web and static images through hyperlinks in various navigation structures, tables, frames and interactive web forms. Style sheets are used including SQL queries to create dynamic webpages that display content from a database. A business plan is developed and a professional demonstration of the site is made, aimed at management approval. A final report is prepared reflecting on the success and difficulties of developing the site.

### Learning Outcomes

- Distinguish between the roles, activities, advantages and disadvantages of the Internet, World Wide Web and e-commerce/e-business models and strategies including the identification of security issues and different types of attacks to e-commerce systems.
- Understand the hardware, software and communications media used to connect computers on the Internet.
- Differentiate between the various methods of conducting online transactions.
- Analyse the international, legal, ethical and tax issues confronted by businesses when they conduct e-commerce/business.
- Develop and/or upgrade a basic Web Site providing an e-business/e-commerce objective.
- Critically evaluate ways to promote and measure the success of an e-commerce site, including the critique of e-commerce/e-business sites on the Internet.
- Evaluate the role of the Accountant in the successful implementation of a virtual office strategy through electronic communication within a business or between organisations of Australia’s system of industrial relations including contemporary perspectives on the employment relationship, the contract of employment and the changing regulatory framework.
- Analyse the emergence of a range of workforce models within the ‘new economy’ and evaluate their impact in terms of managing people resources.
- Evaluate career management and development strategies from an organisational and individual perspective in the context of attracting, developing and retaining talented people.
- Identify current trends in performance management and assess their significance in attracting, developing and retaining potential employees.
- Examine the key elements of Australia’s system of industrial relations including contemporary perspectives on the employment relationship, the contract of employment and the changing regulatory framework.
- Evaluate the significance of each component of the marketing mix and their inter-relationships.
- Demonstrate an understanding of marketing and how it is managed within the Australian business environment.
- Segment the market, identify target markets and develop positioning strategies.
- Examine the impact of globalisation on business practices in Australia.
- Compare socio-cultural, religious, political and economic practices between one country in three regions or specific countries drawn from Europe, Asia/Pacific, the Middle East, the Americas and Africa with those of Australia.
- Examine the impact of globalisation on business practices in Australia.
- Segment the market, identify target markets and develop positioning strategies.
- Identify current trends in performance management and assess their significance in attracting, developing and retaining talented people.
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### Assessment

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<tr>
<th>Component</th>
<th>Research Report or Case Study, 1200 words – 20%</th>
<th>Group Presentation, 30 minutes, 2000 words – 25%</th>
<th>Case analysis, 1500 words – 25%</th>
<th>Research report, 2000 words – 30%</th>
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<tbody>
<tr>
<td>Practical Project</td>
<td>1800 words – 40%</td>
<td>Critical analysis, 2500 words – 35%</td>
<td>Critical analysis, 2500 words – 35%</td>
<td>Group presentation and report, 2500 words – 40%</td>
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<tr>
<td>Website Assignment, 400 words – 10%</td>
<td>Final Exam, 2 hours, closed book – 30% (hurdle requirement = 45%)</td>
<td>Final Exam, 3 hours, closed book – 40% (hurdle requirement = 45%)</td>
<td>Final exam, 2 hours, closed book – 30% (hurdle requirement = 45%)</td>
<td>Final exam, 2 hours, closed book – 30% (hurdle requirement = 45%)</td>
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<td>Final Examination, 2 hours, closed book – 30%</td>
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- **Assessment Weighting:**
  - Research Report or Case Study: 20%
  - Practical Project: 40%
  - Website Assignment: 10%
  - Final Exam: 30% (hurdle requirement = 45%)

- **Group Presentation:**
  - 30 minutes, 2000 words – 25%
  - Critical analysis, 2500 words – 35%
  - Final Exam, 3 hours, closed book – 40% (hurdle requirement = 45%)
### Organisation Leadership (BEX307)

**Subject Overview**

The subject commences with an overview of the work of a number of theorists to illustrate aspects of the historical origins of leadership theory. Theorists such as Taylor, Weber and Chester Barnard are examined from this perspective. The restriction of leadership positions to gender and designated positions in organisational structures in these early learning theories is noted. Contrasts are then drawn between these theories and those proposed by contemporary theorists such as Handy, Covey and Peters. Particular attention is given to the roles of the various personnel in the organisations, as described by each of the theorists. In comparing theories, attention is given to the nature of the organisational culture and the increased specialisation of technology. The terminology used by theorists to describe leaders and their styles is reviewed. The descriptors used in early leadership theories are compared and contrasted with those used by contemporary writers. The differences in style associated with those described as 'transactional' leaders (adapting a leader-follower relationship) and 'transformational' leaders (those who are able to generate change in an organisation through the creation of positive interpersonal relationships) are analysed.

The use of the concept, emotional intelligence, in contemporary descriptions of leadership is examined. After determining the distinctive features proposed by Goleman in the four domains of emotional intelligence (self-awareness, self-management, social awareness and relationship management), students examine empirical evidence that indicates relationships between emotional intelligence and leadership behaviour.

#### Learning Outcomes

- Examine the fundamental concepts of management and contrast these with the practice of organisational leadership
- Analyse and interpret research perspectives on leadership from both historical and contemporary views
- Analyse the leader’s organisational role in areas such as vision-setting, values, ethics and cultural change
- Demonstrate a knowledge of relationship building activities such as motivation, empowerment, influence and communication
- Examine selected issues relevant to leading in the contemporary organisation including: fellowship, emotional intelligence and public sector leadership
- Influence individuals and small groups in the achievement of objectives through practical exercises

#### Weekly Contact

- Lecture 1 x 1 hour
- Tutorial 1 x 2 hours

#### Semester Contact Hours

- 39 hours

#### Assessment

- Essay, 2000 words – 30%
- Leadership Development Activities, 1500 words – 30%

### Business Technology Management 3 (BEX203)

This subject develops the advanced manipulation skills of data through the use of software applications – such as the Microsoft Office (MS Office) suite (Word, Access, PowerPoint and Excel).

This unit is aimed primarily at developing problem solving skills of students further on the assumption that they already have good skills in using commonly used office software such as the MS Office suite. Students receive minimal step by step direction in developing technological solutions. Students are encouraged to think and act independently in problem solving. Emphasis is also placed on integration of software to solve business problems. They are given opportunities to develop any further advanced skills in using the software as necessary.

Through the use of case studies students examine document requirements and design in detail, as well as creating and modifying complex documents in an efficient manner through electronic means within prescribed timelines.

Students use complex Word processing techniques such as: advanced tables including calculations; advanced lists; advanced mail merging to create directories, letters, labels, envelopes and e-mail messages; electronic forms; multipage/long reports; templates and macros, to solve various business problems. They develop an understanding of how web pages can be created using Word.

They also assess the degree and type of protection required to maintain confidentiality. They develop advanced skills in integration of software by importing, exporting and linking data especially between Word, Excel and Access.

#### Learning Outcomes

- Analyse and evaluate business problems that an Accountant might encounter, and develop possible solutions independently, within organisational guidelines, using technology
- Develop, design and modify documents as per requirements using advanced features of a broad range of software applications such as Microsoft Office Suite
- Design and develop templates, macros, building blocks and processes to promote the fast and efficient production of documents in an accounting environment
- Employ advanced techniques in the conventions of filing and archiving while maintaining security and confidentiality
- Analyse the legal requirements, processes and procedures of a Records Management System and investigate the key features of evidence required in cases involving litigation
- Develop and implement a business or records system for a small office, such as a micro business, branch or regional office

#### Weekly Contact

- Lecture 1 x 1 hour
- Tutorial 1 x 4 hours

#### Semester Contact Hours

- 65 hours

#### Assessment

- Case Study, 1500 words – 20%
- Records Management Simulation – 15%
<table>
<thead>
<tr>
<th>Prerequisites</th>
<th>BAC207 Organisational Behaviour and Design</th>
<th>BEX104 Business Technology Management 2</th>
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</table>

Final Examination 2 hours, closed book – 40%, (hurdle requirement = 45%)
Examination: 3 hours – 25%
Practical: Progressive Test/Case Study – 25%
Folio – 15%