

Eligibility

CA Foundations is open to all AU or NZ bachelor degree holders (or OS equivalent) and those in their final year of their degree, who require further study in one or more of the Chartered Accountants Program prerequisite knowledge areas. Applicants must have had their qualifications assessed by Chartered Accountants Australia & New Zealand to confirm their eligibility and further study requirements.

Chartered Accountants Foundations is not a postgraduate award program however its content has been developed to achieve the same levels of pre-requisite knowledge for the Chartered Accountants Program expected of an accredited conversion course. Eligible applicants will continue to have the option of obtaining their prerequisite knowledge via existing accredited conversion courses such as Masters of Professional Accounting (MPA) programs and this would be the appropriate option if they prefer or need to study at a formal postgraduate level.

This pathway's content is currently based on Australian taxation and law. If you reside in New Zealand you will be required to complete Business Law and Taxation through an Accredited Tertiary as these modules are not available through CA Foundations.

Delivery and Assessment

CA Foundations learning material is delivered via our external education partner, Deakin University, using their online learning platform, cloudDeakin, in a self-paced format to accommodate work commitments. The recommended study hours per unit is at least 10hrs per week. Applicants can elect to undertake as many units per term as they wish, according to their other commitments.

To pass each CA Foundations unit, applicants must achieve at least 50% in the final examination. Each final examination is three hours and consists of 80 multiple choice questions. Candidates must sit the final examination for each unit in a supervised venue at the date/time allocated by our external education partner, Deakin University. No alternate venues, dates or supplementary exams are offered. CA Foundation [exam venues](#) are available across Australia, New Zealand and other international locations.

Applicants with significant workplace experience have the option of enrolling in the exam only option in one or more of these units if they feel they do not need access to the online tuition or learning materials. This examination only option requires the written support of the applicant's current employer.

Unit Timetable 2018 - 2019

Chartered Accountants Foundations offers the following units, over three terms per year:

Year	2018	2018	2018	2019	2019	2019
	Term 1	Term 2	Term 3	Term 1	Term 2	Term 3
CAF001 Accounting Systems and Processes	x	x	x	x	x	x
CAF002 Accounting Information Systems	x	x		x	x	
CAF003 Financial Accounting	x	x	x	x	x	x
CAF004 Accounting Theory	x	x	x	x	x	x
CAF005 Management Accounting	x	x		x	x	
CAF006 Audit & Assurance	x		x	x	x	x
CAF007 Commercial & Corporations Law		x	x	x	x	x
CAF008 Economics & Quantitative Methods	x	x		x	x	
CAF009 Finance	x		x	x		x
CAF010 Taxation		x	x	x	x	x

Key Dates 2018 - 2019

	Term 1 2018	Term 2 2018	Term 3 2018	Term 1 2019	Term 2 2019	Term 3 2019
Enrol Open	04 Dec 17	12 Mar 18	23 Jul 18	19 Nov 18	25 Mar 19	22 Jul 19
Enrol Close	12 Feb 18	11 Jun 18	08 Oct 18	04 Feb 19	10 Jun 19	14 Oct 19
Unit Guide/Required Text Release	21 Feb 18	20 Jun 18	17 Oct 18	13 Feb 19	19 Jun 19	23 Oct 19
Commencement	05 Mar 18	09 Jul 18	05 Nov 18	04 Mar 19	08 Jul 19	11 Nov 19
Exam Date and Venues Release	23 Apr 18	27 Aug 18	10 Dec 18	22 Apr 19	26 Aug 19	09 Dec 19
Exam Period	04-15 Jun 18	08-19 Oct 18	07-15 Feb 19	03 - 14 Jun 19	07 - 18 Oct 19	13 - 21 Feb 20
Results Release	05 Jul 18	02 Nov 18	28 Feb 19	04 Jul 19 (TBC)	01 Nov 19 (TBC)	06 Mar 20 (TBC)

Fees 2019 calendar year

Australia (\$AUD)

\$1050+gst per unit - for full tuition + exam

\$520+gst per exam - for exam only

New Zealand (\$NZD)

\$1,136.00+gst per unit - for full tuition + exam

\$563.00+gst per exam - for exam only

Application and Enrolment

Applicants can apply now to have their degree entry qualifications assessed by Chartered Accountants Australia & New Zealand [here](#).

Online enrolment will be made available to eligible applicants who have had their qualifications assessed.



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UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF001

UNIT TITLE: Accounting Systems and Processes

UNIT MODE: Cloud

This unit assumes no previous specific accounting knowledge and concentrates on financial accounting with the objective of students understanding the basic principles and procedures governing what and how information is processed. This includes an analysis of financial reporting outcomes to interpret what the outcomes reveal, together with any shortcomings of processes that may impact upon the quality of information presented.

STUDY COMMITMENT: 150 hours over the term

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)

Examination is closed book and calculators are allowed

UNIT CHAIR: Dr Simona Scarparo
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OTHER STAFF: Ray Mathews
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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Describe the institutional environment of general purpose financial reporting, including the impacts of a conceptual framework, regulation and conventional practice.
ULO2	Recognise financial transactions and encode them using computer software.
ULO3	Construct elementary financial reports via the recording of transactions and the application of accrual methods.
ULO4	Prepare transactions and resultant reports reflecting methods used by economic entities to treat critical financial events..

PRESCRIBED TEXT: Trotman, Carson, Morgan, 2019, *Financial Accounting An Integrated Approach (7e)*, CENGAGE Learning.

A Computerised Accounting Software, Xero. This is a cloud-based accounting software and you will have a free 30 day access this software.

Textbook may be ordered from:

<https://cengage.com.au/Product/title/financial-accounting-an-integrated-approach/isbn/9780170411028>

You will require online access.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

1. Introduction to Accounting
2. Recording Business Transactions
3. The Adjusting and Closing process
4. Special Journals, Subsidiary Ledgers and Conceptual Framework
5. Internal Control, Cash and Cash Budgets
6. Accounting for Receivables
7. Accounting for Inventory (I)
8. Accounting for Inventory (II)
9. Accounting for Non-Current Assets
10. Accounting for Liabilities
11. Financial statements/ratio analysis



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UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF002
UNIT TITLE: Accounting Information Systems
UNIT MODE: Cloud

This unit is focused on providing students with an overview of accounting information systems (AIS) and in particular on developing the skills accountants need to understand, design, develop and use AIS for decision making. It provides both a theoretical and practical understanding of AIS in a broader industry and corporate setting. Topics covered include the business process cycles for recording and processing transactions, the use of systems technologies for business reporting and analysis, computer fraud, information security, privacy controls, auditing AIS, the General Ledger process and management reporting, and the Systems Development Lifecycle. This unit provides a solid understanding of transaction processing systems that builds on to more in-depth study of specific topics such as databases, data warehouses, data mining, networks, systems analysis, computer security and information system controls..

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book and calculators are allowed.

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Understand the conceptual foundation of AIS including the recording and processing of transactions, enterprise resource planning systems and relational databases.
ULO2	Be able to use systems documentation techniques for development, maintenance and control of AIS.
ULO3	Analyse the need for information and computer security and issues relating to computer fraud.
ULO4	Analyse and evaluate controls and understand the main concepts of auditing AIS systems.
ULO5	Understand the Revenue, Expenditure, Human Resource & Production Cycles and associated controls and management reporting..
ULO6	Understand the General Ledger and reporting system.
ULO7	Understand the Systems Development Life Cycle (SDLC) and evaluate how to integrate and manage maintaining or building an AIS system project.

PRESCRIBED TEXT: Romney, Marshall; Steinbart, Paul (2018) *Accounting Information Systems*, (Global 14th Edition), Pearson..

The textbook is available as an e-book from
<https://www.pearson.com.au/9781292220086>.

It is also available in hard copy from various online sellers and may be available second hand.

If you are buying the book from New Zealand or the Pacific Islands try this link
<http://www.pearsoned.co.nz/9781292220086>.

The book can also be purchased directly from Deakin at:
<https://dusabookshop.com.au/details.cgi?ITEMNO=9781292220086>

For other country e-book availability, please contact the Unit Chair for more information.

You will require online access.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

1. Conceptual Foundations: An overview of AIS & Transaction Processing and ERP
2. Conceptual Foundations: Systems Documentation Techniques & Relational Databases
3. Control and Audit of AIS: Computer Fraud and Abuse Techniques
4. Control and Audit of AIS: Controls, AIS and Information Security
5. Control and Audit of AIS: Confidentiality, Privacy Controls, Processing Integrity & Availability Controls
6. Control and Audit of AIS: Auditing Computer-Based Information Systems
7. AIS Applications: Revenue and Expenditure Cycles
8. AIS Applications: Human Resource Management and Production Cycles
9. AIS Applications: General Ledger and Reporting System
10. The Systems Development Process
11. Revision



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UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF003

UNIT TITLE: Financial Accounting

UNIT MODE: Cloud

This unit covers the current Australian reporting and regulatory framework applicable to reporting entities including an analysis of significant accounting standards, professional reporting requirements and legal and stock exchange requirements. Accounting for corporate groups and issues in financial reporting are also explored..

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book and calculators are allowed

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Explain, discuss and integrate the technical and theoretical knowledge about the regulatory environment relating to Australian corporate accounting and reporting; and apply the relevant concepts to "real" situations.
ULO2	Identify, discuss, evaluate and apply the relevant accounting standards relating to definition, recognition, measurement and disclosure requirements of a reporting entity's assets, liabilities, equity, income and expenses.
ULO3	Explain, discuss and evaluate the issues involved in accounting for investment in subsidiaries; and apply this knowledge in preparing group accounts.
ULO4	Apply and demonstrate the appropriate technical knowledge in analysing company accounting information and problem solving; provide justification for their decisions by making references to relevant accounting standards; and communicate them to relevant stakeholders.

PRESCRIBED TEXT: Deegan, C, 2016, *Australian Financial Accounting*, 8th edition, McGraw Hill, Sydney.

Textbook may be ordered from:

<https://www.mheducation.com.au/9781743764039-aus-pack-financial-accounting-includes-connect-learnsmart-group>

You will require online access.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

1. The Australian external reporting environment
2. The conceptual framework and its relevance to financial reporting
3. Accounting for assets
4. Revaluation of non-current assets
5. Accounting for liabilities and equity
6. The income statement and revenue recognition
7. Accounting for income taxes
8. Consolidation 1: accounting for group structure
9. Consolidation 2: accounting for intra-group transactions
10. Cash Flow Statement



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UNIT GUIDE

TERM 2, 2019

UNIT CODE: CAF004

UNIT TITLE: Accounting Theory

UNIT MODE: Cloud

The unit deals with some of the more complex areas of financial accounting including accounting for share-based payment, accounting for associates and joint-ventures, various assets and expenses, and foreign currency issues. In addition to the more technical areas of accounting, the fundamentals of accounting theory and of accounting for corporate social responsibility are introduced.

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book and calculators are allowed

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Apply a range of theories of accounting to explain financial accounting and reporting practices.
ULO2	Identify, discuss, evaluate and apply relevant accounting standards. These include accounting for intangible assets, employee benefits, financial instruments, and foreign currency translations and transactions.
ULO3	Explain, discuss and evaluate the issues involved in accounting for associates and joint ventures.
ULO4	Demonstrate an understanding of earnings per share as a measure of performance.
ULO5	Demonstrate and discuss an understanding of the concept of corporate social responsibility and related issues with regard to its reporting.

PRESCRIBED TEXT: Deegan, C, 2016, *Australian Financial Accounting*, 8th edition, McGraw Hill, Sydney.

Textbook may be ordered from:

<http://www.mheducation.com.au/9781743764039-aus-pack-financial-accounting-includes-connect-learnsmart>

You will require online access.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

1. Theories of Financial Accounting.
2. Accounting for Intangible Assets.
3. Accounting for Employee Benefits.
4. Accounting for Financial Instruments.
5. Accounting for Share-based Payments.
6. Accounting for Foreign Currency Transactions.
7. Translating the Financial Statements of foreign operations.
8. Accounting for Associates.
9. Accounting for Joint Ventures.
10. Earnings per Share.
11. Accounting for Corporate Social Responsibility.



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UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF005

UNIT TITLE: Management Accounting

UNIT MODE: Cloud

This unit is designed to give students knowledge and understanding of key accounting concepts and processes that support information needs of managers. In this unit, students learn about how management accounting satisfies management's need for information for planning and control purposes. It covers cost concepts, cost-volume-profit relationships, product costing systems, activity-based costing, budgeting and standard costs. Topics also include financial performance analysis, decentralised operations, relevant costs for decision making, and contemporary approaches to measuring performance.

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book and calculators are allowed

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Understand management accountants' roles in organizations and explain how management accountants' role differs from financial accountants' roles.
ULO2	Explain issues involved in estimation, allocation and management of costs and apply cost management techniques in different settings.
ULO3	Prepare budgets, calculate standard cost variances, and explain how they are used for control purposes.
ULO4	Use financial and non-financial measures to manage organizational performance.

PRESCRIBED TEXT: Langfield-Smith K, Smith D, Andon P, Hilton R, and Thorne H 2018, *Management Accounting: Information for Creating and Managing Value*, 8th edn., McGraw-Hill, Sydney.

Textbook may be ordered from:

The link for the Print only

<https://www.mheducation.com.au/9781760420406-aus-managementaccounting>

The link for the eBook

<https://www.mheducation.com.au/9781760420413-aus-ebook-management-accounting>

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

1. Introduction to management accounting
2. Cost Behaviour
3. Product costing system
4. Variable costing, absorption costing and cost-volume-profit analysis
5. Activity Based Costing (ABC)
6. Budgeting
7. Standards cost for control
8. Information for tactical decisions
9. Effective performance measurement system, responsibility centres, and financial performance reports
10. Financial and non-financial performance measurement
11. Integrated reporting and management accounting



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UNIT GUIDE

TERM 2, 2019

UNIT CODE: CAF006

UNIT TITLE: Audit and Assurance

UNIT MODE: Cloud

This unit aims to provide a thorough understanding of auditing concepts and professional standards required for the professional Auditing practice in Australia. The unit provides a foundation for undertaking a financial statement audit. The unit examines auditing and assurance services with a focus on the financial report audit, and the regulatory and legal environment is discussed. Students learn about the planning, execution and reporting phases of the audit.

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book and calculators are allowed

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
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Unit Learning Outcomes

ULO1	Critically evaluate the theories regarding demand for and supply of audit and assurance services of both a financial and non-financial nature.
ULO2	Use professional and ethical judgement in applying relevant legal and professional pronouncements to all stages of a given assurance engagement.
ULO3	Apply the concepts and processes used by audit and assurance service providers to plan and perform assurance engagements in a professional manner.
ULO4	Describe the reports provided by audit and assurance service providers, in their various forms, to various stakeholders.

PRESCRIBED TEXT: Robyn Moroney, Fiona Campbell, Jane Hamilton (2017) *Auditing: A Practical Approach* (3rd Edition), John Wiley & Sons Australia

Textbook can be ordered from:

<http://www.wileydirect.com.au/buy/auditing-a-practical-approach-3rd-edition/>

You will require online access.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

Week	Topic	Text book chapter
Week 1	Introduction and overview of audit and assurance.	Chapter 1
Week 2	Ethics, legal liabilities and client acceptance.	Chapter 2
Week 3	Risk assessment I.	Chapter 3
Week 4	Risk Assessment II	Chapter 4
Week 5	Audit evidence.	Chapter 5
Week 6	Gaining an understanding of the client's system of internal controls.	Chapter 6
Week 7	Execution of the audit: test of controls.	Chapter 8
Week 8	Execution of the audit: performing substantive procedures.	Chapter 9
Week 9	Substantive procedures on selected cycles: Inventory Payables Revenue.	Chapter 10, pp 346-353 Chapter 10, 357-360 Chapter 11, pp 381-387
Week 10	Completing and reporting on the audit.	Chapter 12
Week 11	Revision	



UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF007

UNIT TITLE: Commercial and Corporations Law

UNIT MODE: Cloud

This unit aims to develop your understanding of the law in Australia relating to corporations and commercial activities. The unit examines the Australian Legal System so that you understand the context in which laws are made and the system in which commercial parties conduct their operations and solve their disputes. The unit then covers the key legal topics of Contract Law, Agency Law, Negligence, Australian Consumer Law, Competition Law, Business Entities and Corporations Law.

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book. Calculators are NOT allowed.

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Identify and describe the basic legal concepts and the structure of the Australian legal system.
ULO2	Explain how laws are enacted by the state and federal Parliaments and how the common law has developed through the hierarchy of courts and the doctrine of precedent.
ULO3	Understand the structure and function of the Australian court system and identify alternative means of resolving legal disputes.
ULO4	Understand and explain the key principles of the law of contract and the law of agency and apply to case examples.
ULO5	Explain and apply the laws of negligence, consumer protection law and competition law.
ULO6	Demonstrate an understanding of the current law (including statutory, regulatory and common law) relating to corporate entities, duties of directors, statutory and administrative requirements relating to record keeping, auditing, reporting and disclosure.

PRESCRIBED TEXT: Fitzpatrick J, Symes C, Veljanovski A, and Parker D, 2016, *Business and Corporations Law*, latest edition, LexisNexis Butterworth

The text can be purchased from the publisher at the following link:

https://store.lexisnexis.com.au/product?product=business-and-corporations-law-3rd-edition&meta_F_and=9780409343311

This unit requires online access. Additional reference materials may be posted for some topics on the unit's CloudDeakin page. These materials will be assessable.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<http://www.charteredaccountants.com.au/foundations>

Topic outline

Week 1

Topic 1: The Australian Legal System

Week 2

Topic 2: Contract Law: Formation and Contents

Week 3

Topic 2: Contract Law: Formation and Contents (cont.)

Topic 3: Contract Law: Validity, Discharge and Remedies

Week 4

Topic 3: Contract Law: Validity, Discharge and Remedies (cont.)

Week 5

Topic 4: Consumer Protection Law and Competition Law

Week 6

Topic 5: The Law of Torts and Negligence

Week 7

Topic 6: Business Structures (including agency law)

Week 8

Topic 7: Corporations Law: Incorporation and its consequences

Week 9

Topic 8: Corporations Law: Management of Company and Constitution

Week 10

Topic 9: Corporations Law: Directors' Duties and Members' Remedies

Week 11

Topic 10: Corporate Insolvency

UNIT GUIDE TERM 2, 2019

UNIT CODE:	CAF008
UNIT TITLE:	Economics and Quantitative Method
UNIT MODE:	Cloud

The core objective of this unit is to provide students the understanding of basic principles of economics and quantitative method, by including microeconomics, macroeconomics and basic econometrics. The successful completion of this course will provide an individual student an ability to analyse the economy with policy implications, a better understanding of strategic decision making process as well as interpreting the economic data. This unit assumes no previous knowledge on economics and quantitative method.

STUDY COMMITMENT:	150 hours over the trimester
UNIT ASSESSMENTS:	100% Multiple Choice Examination (80 Questions – 3 hours)

Examination is closed book and calculators are allowed

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OTHER STAFF:	N/A
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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Interpret and apply basic principles and their effect on individual economic decisions (microeconomics), the economy as a whole (macroeconomics) and how economic indicators (data) are used to validate these economic behaviours.
ULO2	Apply economic principles to the analysis of important decisions confronting the Management of business organizations.
ULO3	Critically evaluate existing economic theories in the context of real and contemporary national and international circumstances.
ULO4	Apply statistical concepts to real world data and use this to make informed decisions.

PRESCRIBED TEXT: Allan Layton, Tim Robinson, Irvin B. Tucker, Joshua Gans, Stephen King, Robin Stonecash, Martin Byford, Jan Libich, N. Gregory ManKiw, Gerald Keller (2016).

Economics for Managers, ISBN 9780170381321
© 2016 1st Edition, Cengage Learning, Australia.

Link to eBook:

<https://cengage.com.au/product/title/mpe781-economics-for-managers/isbn/9780170381321?ISBNREDIRECT/title/cp1070---mpe781-economics-for-managers/isbn/9780170381321>

You will require online access.

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
<https://www.charteredaccountantsanz.com/>

Topic outline

1. Introduction to Economics.
2. Demand and Supply; Market Equilibrium and Elasticity of Demand.
3. Efficiency and Market Intervention.
4. Production, Cost and Perfect Competition.
5. Imperfect Competition and Game Theory.
6. Macroeconomics: Definitions.
7. AD---AS Model.
8. Basic Statistics, Sampling Technique.
9. Probability and its distribution.
10. Test of Hypothesis and Regression Analysis.
11. Revision.



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UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF009

UNIT TITLE: Finance

UNIT MODE: Cloud

The unit aims to provide students to understand modern financial techniques underpinning investment, financing and dividend decisions in the context of the Australian and international financial institutional frameworks. In addition the unit covers financial mathematics and investment analysis tools and techniques, as well as issues such as optimal capital structure and dividend policy.

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)

Examination is closed book and calculators are allowed

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OTHER STAFF: N/A

ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Identify how investment decisions are made, including how the entity is financed, how the performance of the entity is evaluated and how decisions are made
ULO2	Explain the principles of valuation and apply these principles to the items listed above; calculate percentages, ratios, interest rates, present and future values, and annuities, analyse the issues associated with the calculation of relevant cash flows in various decision contexts, particularly with regard to capital expenditure decisions
ULO3	Explain and apply the concepts of financial return and risk and the relationships between those concepts
ULO4	Apply a range of project appraisal techniques (e.g. payback, net present value, and internal rate of return) and explain their strengths and weaknesses
ULO5	Explain the meaning of cost of capital and analyse the issues associated with its calculation, outline the main sources of debt and equity finance and identify the advantages and risks associated with each source

PRESCRIBED TEXT: *Business Finance*, 12th Edition
Authors: Graham Peirson, Robert Brown, Steve Easton and Peter Howard,
12th Edition 2014, ISBN 9781743078976

E-Text: <http://www.mheducation.com.au/9781308336336-aus-ebook-business-finance-12th-edition>

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
www.charteredaccountantsanz.com

Topic outline

1. Introduction.
2. The time value of money and discounted cash flows.
3. Risk and return.
4. Bond valuation and the structure of interest rates.
5. Share valuation.
6. Project Evaluation: Principles.
7. Project Evaluation: Applications.
8. The cost of capital.
9. Raising capital and capital structure policy.
10. Dividends and dividend policy.
11. Risk management.



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UNIT GUIDE TERM 2, 2019

UNIT CODE: CAF010

UNIT TITLE: Taxation

UNIT MODE: Cloud

This unit covers Taxation as being an important area of government activity. Taxation impacts upon the directions and efficiency of the economy, business activities and ultimately affects the distribution of income in society. After completing this unit, students will have the skills to be able to understand the taxation laws and their implications upon personal and business decisions.

STUDY COMMITMENT: 150 hours over the trimester

UNIT ASSESSMENTS: 100% Multiple Choice Examination (80 Questions – 3 hours)
Examination is closed book and calculators are allowed

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ACADEMIC CALENDAR:

	TERM 2, 2019
Commencement	8 July 2019
Exam Date Release	26 August 2019
Examination Period	07–18 October 2019
Results	7 November 2019

Unit Learning Outcomes

ULO1	Identify the sources of tax law and residency implications including an awareness of key cases.
ULO2	Identify the difference between revenue and capital receipts (including the application of capital gains tax) and between ordinary, statutory and exempt income with an awareness of timing issues.
ULO3	Determine taxation implications relating to individuals, partnerships, trusts and companies.
ULO4	Explain the nature and incidence of fringe benefits tax and goods and services tax.
ULO5	Demonstrate an awareness of the tax administration system in Australia as well as the ATO's approach to tax planning, tax avoidance and tax evasion.

PRESCRIBED TEXT: Sadiq K, et al, *Principles of Taxation Law 2019*, Thomson Reuters, Pyrmont NSW.

Textbook may be ordered from:

<https://legal.thomsonreuters.com.au/principles-of-taxation-law-2019/productdetail/126853>

Fundamental Tax Legislation 2018, Thomson Reuters, Pyrmont NSW
Alternatively the legislation (but not 'Principles of Taxation Law') may be accessed online for free.

It can be accessed from:

http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1997240/
(for the Income Tax Assessment Act 1997)

http://www.austlii.edu.au/au/legis/cth/consol_act/itaa1936240/
(for the Income Tax Assessment Act 1936)

CUSTOMER SERVICES: foundations@charteredaccountantsanz.com
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Topic outline

1. Introduction.
2. Assessable Income.
3. Capital Gains Tax.
4. Deductions.
5. Trading Stock.
6. Entities.
7. Other Taxes.
8. Tax Administration.