



PROFESSIONAL ACCOUNTING REQUIREMENTS FOR BACHELOR OF COMMERCE (BP002) - FROM 2012

Students wishing to qualify for membership of the professional accounting bodies and to include the Financial Accounting major will need to gain passes in the units listed below as relevant for the professional body they seek to join. When enrolling, students can confirm with staff in the Student Centre that their planned programme of study will satisfy the membership requirements. For further information on the aims of each society, and the benefits and opportunities to be derived from membership, you should visit their websites at:

Chartered Accountants Australia and New Zealand: service@charteredaccountantsanz.com

CPA Australia: <http://www.cpaaustralia.com.au/>

Institute of Public Accountants: <http://www.publicaccountants.org.au/> *

CHARTERED ACCOUNTANTS AUSTRALIA AND NEW ZEALAND (CAANZ)

Students who wish to qualify as members of the CAANZ (including the Accounting major) must satisfy the requirements of the Bachelor of Commerce degree course with passes in all subjects accredited by the C A A N Z and pass the CA programme. The sequence of units detailed below has been approved by CAANZ and includes the requirements for the Accounting major:

First Year

ACCT1101 Financial Accounting
FINA1221 Introduction to Finance
ECON1101 Microeconomics, Prices and Markets
LAWS1104 Introduction to Law OR **LAWS1120** Australian Legal Principles and Institutions**
STAT1520 Economic and Business Statistics

**Note: *LAWS1120* is a Category B broadening unit in the Bachelor of Commerce

Second/Third Year

ACCT2112 Management Accounting
ACCT2201 Corporate Accounting
ACCT2331 Taxation
ACCT3321 Financial Accounting: Theory and Practice
ACCT3322 Auditing
ACCT3302 Financial Statement Analysis OR **FINA2207** Business Analysis & Valuation
LAWS2301 Company Law

*Note: *The units in the Accounting major fulfil the requirements of the Institute of Public Accountants.*



THE UNIVERSITY OF
WESTERN AUSTRALIA

Business School

CPA AUSTRALIA

FOR BACHELOR OF COMMERCE (BP002) - FROM 2012

The Society has two levels of membership status: Associate and CPA. Membership is open to graduates holding a Bachelor of Commerce degree that includes specified subjects, in addition to those prescribed by the Faculty. The sequence of units detailed below has been approved by CPA Australia and includes the requirements for the Accounting major:

First Year

ACCT1101 Financial Accounting
FINA1221 Introduction to Finance
ECON1101 Microeconomics, Prices and Markets
LAWS1104 Introduction to Law OR **LAWS1120** Australian Legal Principles and Institutions**
STAT1520 Economic and Business Statistics

**Note: *LAWS1120* is a Category B broadening unit in the Bachelor of Commerce

Second/Third Year

ACCT2112 Management Accounting
ACCT2201 Corporate Accounting
ACCT2331 Taxation
ACCT3321 Financial Accounting: Theory and Practice
ACCT3322 Auditing
ACCT3302 Financial Statement Analysis OR **FINA2207** Business Analysis & Valuation
LAWS2301 Company Law

Note: Students may elect to omit **ACCT3322 Auditing**. However, an equivalent CPA Australia module must then be completed as part of the CPA programme.