CPA Information Session for Session 1 2019

Master of Accounting (CPA Program)
Master of Accounting (Advanced) (CPA Program)
Master of Advanced Professional Accounting

Information and Enrolment Session

Postgraduate Program Director, Dr Rajni Mala
<table>
<thead>
<tr>
<th>Time</th>
<th>Event Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>3-3.15pm</td>
<td>Welcome by Postgraduate Program Director, Dr Rajni Mala</td>
</tr>
<tr>
<td>3.15-3.40pm</td>
<td>Overview of Master of Accounting (CPA Program) and other CPA related Master Programs by Dr Meiting Lu</td>
</tr>
<tr>
<td>3.40-4.10pm</td>
<td>Overview of the Enrollment and Other Administrative Matters by Ms Neta Keyes, Student Administration Manager, BESS</td>
</tr>
<tr>
<td>4.10-4.40pm</td>
<td>CPA overview by Ms Kim Hwang, CPA Australia Representative</td>
</tr>
<tr>
<td>5.40-5.00pm</td>
<td>Question &amp; Answer session</td>
</tr>
</tbody>
</table>
Welcome!

Professor Rahat Munir
Head of Department
Accounting and Corporate Governance
Master of Accounting (CPA program) and other CPA related Master Programs

By Dr Meiting Lu
**WEBSITES**

Program guide to the Master of Accounting (CPA Program).


**SUBMIT ON-LINE ENQUIRY**
Business & Economics Student Services – [ask.mq.edu.au](mailto:ask.mq.edu.au)

**PHONE**
Business & Economics Student Services – 9850 1050
CPA Australia – 1300 73 73 73
Master of Accounting (CPA Program) Program Structure

The MAcc (CPA Program) includes a 2 session full time MQ structured component, while enrolled in the CPA program, aimed to:

- further study in professional accounting areas
- further development and enhancement of generic/professional skills, and job readiness
- enhance chances of success in CPA exams by providing study support obtain better grades in CPA exams

- Structured to allow students wishing to remain in Australia to complete CPA exams
- Award of MAcc (CPA Program) after total study period 2 years
Program Structure

- **Master of Accounting (CPA Program)**
  (i.e. Master of Accounting with a specialisation in CPA program)
  - Normally 2 years full-time with completion of 64 credit points (48 credit points must be at 800 level or above).
    - 1st year: 4 gateway units + 4 core units (see next slide)
    - 2nd year: 6 CPA units + 2 core units (ACCG927/ACCG835+ACCG950)

- **Master of Accounting (Advanced) (CPA Program)**
  (i.e. Master of Accounting (Advanced) with a specialisation in CPA Program)
  - Normally 2.5 years full-time with completion of 80 credit points (64 credit points must be at 800 level or above)
    - 1st year: 4 gateway units + 4 core units (see next slide)
    - 2nd year and 1st half of 3rd year: 6 CPA units + 2 core units (ACCG927/ACCG835+ACCG950) + 4 units chosen from option sets

- **Master of Advanced Professional Accounting**
  - 1.5 years full-time with completion of 48 credit points at 800 level or above
  - 6 CPA units + 4 core units (ACCG927/ACCG835+ACCG950+ACCG807+ACCG848) + 2 units chosen from option sets
Master of Accounting (Advanced) CPA Program

This program is a **80 Credit Points**. Together with the Master of Accounting (CPA Program), students need to do 4 additional units.

Requires the completion of **6 CPA units as well**.
This program is available to students who have completed a Bachelor degree in accounting.

This program provides detailed support to students completing the CPA program as well as advanced units in accounting.

Requires the completion of 6 CPA units as well.
Master of Accounting (CPA Program)
Program Structure

Requires completion of the following **core units** before commencement of CPA extension units

ACCG611 Principles of Accounting
ACCG614 Business and Corporation Law
ACST603 Principles of Finance
ECON649 Economic Analysis

ACCG921 Managerial Accounting
ACCG923 Accounting Standards and Practice
ACCG924 **Taxation Law**
ACCG926 Corporate Accounting
ACCG927 Current Issues in Accounting and Corporate Governance or
ACCG835 International Accounting
ACCG950 Contemporary Accounting Practice
Master of Accounting (CPA Program)  
Program Structure

Suggested Study Plan in 2nd year:

First session of CPA program (Session 1 2019)

- ACCG913 CPA-Ethics and Governance
- ACCG907 CPA-Financial Reporting
- ACCG908 CPA-Strategic Management Accounting
- ACCG927-Current Issues in Accounting and Corporate Governance or ACCG835-International Accounting

Second session (Session 2 2019)

- ACCG903 CPA-Global Strategy and Leadership
- ACCG904 – Assurance Services and Auditing
- ACCG909 CPA- Taxation or ACCG905 - Financial Risk Management
- ACCG950-Contemporary Accounting Practice
First session of CPA program (Session 1 2019)

- ACCG913 CPA-Ethics and Governance
- ACCG907 CPA-Financial Reporting
- ACCG908 CPA-Strategic Management Accounting
- **ACCG927-Current Issues in Accounting and Corporate Governance or ACCG835-International Accounting**

Second session (Session 2 2019)

- ACCG903 CPA-Global Strategy and Leadership
- **ACCG904 – Assurance Services and Auditing**
- **ACCG909 CPA- Taxation or ACCG905 - Financial Risk Management**
- ACCG950-Contemporary Accounting Practice
CPA Program in CPA Australia

Foundation exams* ➔ Associate member ➔ CPA Program

CPA Program:
- Your degree: 4 compulsory units + 2 electives
- Your Experience: 36 months of practical experience

CPA PROGRAM

Includes four compulsory subjects, two electives and an experience component that will give you the skills to stand out in the real world.

ETHICS & GOVERNANCE
FINANCIAL REPORTING
STRATEGIC MANAGEMENT ACCOUNTING
GLOBAL STRATEGY & LEADERSHIP
ELECTIVE 1
ELECTIVE 2

*exempted if you completed your first year study
(4 gateway units and 4 core units)
CPA Unit Structure in MQ Programs

5 **Compulsory** units

- ACCG907 FINANCIAL REPORTING AND DISCLOSURE
- ACCG908 STRATEGIC MANAGEMENT ACCOUNTING
- ACCG913 ETHICS AND GOVERNANCE
- ACCG903 CPA-GLOBAL STRATEGY AND LEADERSHIP
- ACCG904 CPA - ASSURANCE SERVICES AND AUDITING
  (COMPULSORY FOR MQ PROGRAMS THOUGH ELECTIVE IN CPA AUSTRALIA)

1 unit to be chosen from 2 elective units offered at MQ

- ACCG909 CPA - TAXATION
- OR
- ACCG905 CPA - FINANCIAL RISK MANAGEMENT

Units are valued at 4 **credit points** each
MQ units and CPA subjects

<table>
<thead>
<tr>
<th>MQ Unit Code</th>
<th>MQ Unit Name</th>
<th>Type</th>
<th>CPA Australia Module</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCG907</td>
<td>Financial Reporting and Disclosure</td>
<td>Compulsory</td>
<td>Financial Reporting</td>
<td>Compulsory</td>
</tr>
<tr>
<td>ACCG908</td>
<td>Strategic Management Accounting</td>
<td>Compulsory</td>
<td>Strategic Management Accounting</td>
<td>Compulsory</td>
</tr>
<tr>
<td>ACCG913</td>
<td>Ethics and Governance</td>
<td>Compulsory</td>
<td>Ethics and Governance</td>
<td>Compulsory</td>
</tr>
<tr>
<td>ACCG903</td>
<td>Global Strategy and Leadership</td>
<td>Compulsory</td>
<td>Global Strategy and Leadership</td>
<td>Compulsory</td>
</tr>
<tr>
<td>ACCG904</td>
<td>Assurance Services and auditing</td>
<td>Compulsory</td>
<td>Advanced Audit and Assurance</td>
<td>Elective</td>
</tr>
<tr>
<td>ACCG909</td>
<td>Taxation</td>
<td>Elective</td>
<td>Advanced Taxation</td>
<td>Elective</td>
</tr>
<tr>
<td>NA</td>
<td></td>
<td></td>
<td>Financial Planning Fundamentals</td>
<td>Elective</td>
</tr>
<tr>
<td>NA</td>
<td></td>
<td></td>
<td>Superannuation and Retirement Planning</td>
<td>Elective</td>
</tr>
<tr>
<td>NA</td>
<td></td>
<td></td>
<td>Risk Advice And Insurance</td>
<td>Elective</td>
</tr>
<tr>
<td>NA</td>
<td></td>
<td></td>
<td>Contemporary Business Issues</td>
<td>Elective</td>
</tr>
<tr>
<td>NA</td>
<td></td>
<td></td>
<td>Investment Strategies</td>
<td>Elective</td>
</tr>
</tbody>
</table>

MQ: 5 compulsory units, one elective unit chosen from two

CPA Australia: 4 compulsory units, two elective units chosen from eight
Assessment Structure

Assessment of CPA ACCG900 units

30% CPA Australia examination result
70% MU progressive assessment includes:
   100% attendance at all classes, that is attendance at weekly seminars is compulsory
   Group presentations, case studies, essays, on-line tests, client advice, report writing
Unit Structure in MQ Programs

What will Macquarie University provide?
• Extensive and full-time structured support for CPA examinations’ preparation
• Continued development of your accounting education
• Continuing development of communication and professional skills within each unit

What is expected of you throughout the semester?
Each MQ unit is studied concurrently with the equivalent CPA Australia unit.

In conjunction with your study for the CPA Australia exams you are expected to:
• Attend and participate in weekly seminars/lectures
• Work independently on assessment tasks and CPA material
• Meet with your group for preparation of group assignments
MQ Session 1 CPA classes commence 29 January 2019 (CPA start date) 4 week before standard MQ session

CPA exam week commencing Wednesday 10 April to Tuesday 30 April

All MQ units break for the CPA Australia Exams and classes may continue after the completion of the CPA Exams

You must attend the classes you are registered in.

Attendance is compulsory.
## Determination of MQ final grades

<table>
<thead>
<tr>
<th>MQ (70%)</th>
<th>CPA (30%)</th>
<th>Overall (MQ Final Grade)</th>
<th>Recommended Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pass</td>
<td>Pass</td>
<td>Pass</td>
<td></td>
</tr>
<tr>
<td>Pass</td>
<td>Fail</td>
<td>Incomplete1</td>
<td>Re-enrol with CPA Australia ONLY</td>
</tr>
<tr>
<td>Pass</td>
<td>FA</td>
<td>FA</td>
<td>Re-enrol with MQ and CPA Australia</td>
</tr>
<tr>
<td>Fail</td>
<td>Pass</td>
<td>Fail</td>
<td>Re-enrol with MQ</td>
</tr>
<tr>
<td>Fail</td>
<td>Fail</td>
<td>Fail</td>
<td>Re-enrol with MQ and CPA Australia</td>
</tr>
<tr>
<td>Fail</td>
<td>FA</td>
<td>FA</td>
<td>Re-enrol with MQ and CPA Australia</td>
</tr>
</tbody>
</table>

- If a student **passed MQ component but failed the external CPA exam**, an **Incomplete grade (UL)** will be given. Student must re-enrol in the failed subject with CPA Australia in the following session. CPA Australia allows students to enrol in a maximum of 3 subjects per session.
- If a student has failed the **same external CPA exam twice**, the MQ Incomplete grade will be changed to a **Fail grade**, and student will need to re-enrol with MQ and CPA Australia in the following session.
- If the failed CPA exam is an elective, student has the option to change to another elective. Check with FBE Student Admin at BESS for more details.
Master of Accounting (CPA Program) and Master of Advanced Professional Accounting - Enrolment Checklist

<table>
<thead>
<tr>
<th>Important Dates</th>
<th>Task to Complete</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday 11 October, 2018</td>
<td>Students attend the CPA Information Session.</td>
</tr>
<tr>
<td>From Monday 15 October, 2018</td>
<td>Students submit a 'CPA Unit Enrolment Form' via AskMQ (ask.mq.edu.au) to request enrolment in CPA units at Macquarie University.</td>
</tr>
<tr>
<td>From Monday 15 October, 2018</td>
<td>Master of Accounting (CPA Extension/CPA Program) students who have not had a CPA assessment should apply for membership online. <a href="https://www.cpaaustralia.com.au/become-a-cpa/how-to-apply">https://www.cpaaustralia.com.au/become-a-cpa/how-to-apply</a></td>
</tr>
<tr>
<td>Monday 26 November, 2018</td>
<td>CPA Australia enrolment and exam scheduling opens for Session 1 2019. Master of Advanced Professional Accounting students contact CPA Australia to enrol in CPA Program (Professional).</td>
</tr>
<tr>
<td>Thursday 13 December, 2018</td>
<td>MQ exam results released via eStudent. Master of Accounting (CPA Extension/CPA Program) students should contact CPA Australia to update their academic status and arrange for enrolment (Submit unofficial transcript to CPA Australia first so that you do not miss out on the early bird enrolment, and then provide official transcript for review)</td>
</tr>
<tr>
<td>From 03 December 2018</td>
<td>Students complete Class registrations for Macquarie CPA units via eStudent.</td>
</tr>
<tr>
<td>Wednesday 16 January, 2019</td>
<td>CPA Australia early bird enrolment closing date.</td>
</tr>
<tr>
<td>Tuesday, 29 January, 2019</td>
<td>CPA unit Classes begin (4 week before standard Macquarie session).</td>
</tr>
<tr>
<td>Tuesday 29 January, 2019</td>
<td>CPA Australia final enrolment closing date.</td>
</tr>
</tbody>
</table>

Please ensure your 3 CPA subjects are the same as the units you are enrolled in at Macquarie – check enrolled units on eStudent!!!
Students must submit their Membership Entry Pathways Assessment Application directly to CPA Australia. Applications are submitted online at:

http://www.cpaaustralia.com.au

Application and Enrolment fees are payable directly to CPA Australia for each subject that you enrol in.

See the CPA Australia website for application form and payment details.

**Study materials and confirmation of enrolment** should be received by early August when classes start. If not received by then, see CPA Program Guide, for whom to contact and their details.
Each subject includes a:
- printed study guide
- satchel of supplementary materials
- some include computer based learning material on CD

Texts/Resources
Must have access to the CPA Australia Handbook
Any other required material is listed in the Study Guide.

Required legislation may be accessed through the CPA Australia website link

Study guides contain:
- Self assessment questions
- In-text reflective questions
- Numbered exercises with answers
- Review questions /case studies with answers

Use the resources you have available in CPA Australia !!!

Do NOT rely on the notes by other external education/tuition bodies
Formal assessment for each subject is by a 3 hour and 15 minute ‘Open Book’ examination, with 5 minutes reading time. You will have the option of choosing a paper based or computer based exam.

A full list of exam centres (computer and paper based) will be made available on the CPA Australia website before enrolments open.

Candidates to schedule their exam as soon as they enrol to get the best choice of exam format, time and venue.

A key benefit of computer exams is that candidates can choose an exam time across the entire exam week.

All subject study material is examinable including relevant aspects of the CPA Members Handbook and legislation where advised.

Possible grades are HD, D, C, P or F.

The pass mark for each exam is based on an assessment of the required level of proficiency and tends to be in the range of 55-65 per cent.
Students notified by mail of location and time

5 minutes reading time (no writing/marking paper).

Exams are based on the whole segment
   includes study guide, supplementary materials, prescribed texts and readings
   (unless otherwise stated).

Specific details of the structure of exams are enclosed in the exam notification statement

Past exams are not available for viewing.

If a candidate fails, an analysis of results is provided

Self-assessment test questions and answers are indicative of the types of questions in the exam.
- Required to have access to the Internet and e-mail


- CPA Online provides a number of student services. You must be registered to access CPA Online which is password protected. Username and password details are issued in the letter included in the study package

- Student services online include CPA Program Forum
  - An interactive bulletin board where candidates can post questions and receive answers from CPA Technical Staff on technical matters
  - Exam tips and answers to frequently asked questions
  - Any up to date information
CPA Information Session

MASTER OF ACCOUNTING (CPA PROGRAM), MASTER OF ACCOUNTING (ADV) CPA PROGRAM AND MASTER OF ADVANCED PROFESSIONAL ACCOUNTING

MS. NETA MAHBUBANI
STUDENT ADMINISTRATION MANAGER

Thursday, 11 October 2018
What will be covered?

1. Program Structure
2. Enrolment into CPA units
3. Information on CPA Elective units
## Program Structure

### Session 1 2018 Commencement

### Master of Accounting in CPA Program

<table>
<thead>
<tr>
<th>Session 1, 2018</th>
<th>Session 2, 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCG611 Principles of Accounting</td>
<td>ACCG921 Managerial Accounting</td>
</tr>
<tr>
<td>ACCG614 Company Law</td>
<td>ACCG923 Accounting Standards and Practice</td>
</tr>
<tr>
<td>ECON649 Economic Analysis</td>
<td>ACCG924(^1) Taxation Law</td>
</tr>
<tr>
<td>ACST603 Principles of Finance</td>
<td>ACCG926(^1) Corporate Accounting</td>
</tr>
</tbody>
</table>

### Session 1, 2019

<table>
<thead>
<tr>
<th></th>
<th>Session 2, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCG927 or ACCG835 Current Issues in Accounting and Corporate Governance or International Accounting</td>
<td>ACCG950 Contemporary Accounting Practice</td>
</tr>
<tr>
<td>ACCG907(^2) CPA – Financial Reporting and Disclosure</td>
<td>ACCG903(^2) CPA – Global Strategy and Leadership</td>
</tr>
<tr>
<td>ACCG908(^2) CPA – Strategic Management Accounting</td>
<td>ACCG904(^2) CPA – Assurance Services and Auditing</td>
</tr>
<tr>
<td>ACCG913(^2) CPA – Ethics and Governance</td>
<td>ACCG909(^2) or ACCG905(^2) CPA – Taxation or CPA – Financial Risk Management</td>
</tr>
</tbody>
</table>

Please note that this is a guide only and should not be substituted for unit availability and degree requirements as noted in the Macquarie University Handbook. Unit offerings are subject to change without notice and are correct at time of publishing. Please check the Handbook for current information.

Units marked with \(^2\) are CPA units.
## Program Structure

**SESSION 2 2018 COMMENCEMENT**

<table>
<thead>
<tr>
<th>Session 2, 2018</th>
<th>Session 1, 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCG807 Research Seminar</td>
<td>ACCG927 or ACCG835 Current Issues in Accounting and Corporate Governance or International Accounting</td>
</tr>
<tr>
<td>ACCG848 Business &amp; Professional Ethics</td>
<td>ACCG907©² CPA – Financial Reporting and Disclosure</td>
</tr>
<tr>
<td>ACCG828 Management Control Systems</td>
<td>ACCG908©² CPA – Strategic Management Accounting</td>
</tr>
<tr>
<td>ACCG924 Taxation Law</td>
<td>ACCG913©² CPA – Ethics and Governance</td>
</tr>
</tbody>
</table>

### Session 2, 2019

- ACCG950 Contemporary Accounting Practice
- ACCG903© CPA – Global Strategy and Leadership
- ACCG904©³ CPA – Assurance Services and Auditing
- ACCG905©³ CPA – Financial Risk Management

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*Please note that this is a guide only and should not be substituted for unit availability and degree requirements as noted in the Macquarie University Handbook. Unit offerings are subject to change without notice and are correct at time of publishing. Please check the Handbook for current information. Units marked with © are CPA units.*
Supplementary examination for Session 2 2018 will be held from 11th to 14th December 2018.

CPA classes commence on 29th January 2019, Whilst all care will be taken to ensure that supplementary exam results are released on time. There is no guarantee that you will meet the CPA Australia early bird enrolment deadline.
Important Information

CPA UNITS IN SESSION 1 2019 AND SESSION 2 2019.

Session 1 2019:

- ACCG913 (C)
- ACCG907 (C)
- ACCG908 (C)
- ACCG927/ACCG835 (C)

Session 2 2019:

- ACCG903 (C)
- ACCG904 (C)
- ACCG909/ACCG905 (C)*
- ACCG950 (C)
You must submit a ‘CPA Unit Enrolment Form’ via ASKMQ (ask.mq.edu.au) to request for enrolment in CPA units at Macquarie University.

CPA units are offered in North Ryde and City Campus.

If you are a North Ryde student wanting to study CPA units at the City Campus, please select City Campus units in the ‘CPA Unit Enrolment Form’.

CPA Unit Enrolment Form will open from Monday 15 October.
CPA Enrolment Form

This form enables a student to Enrol in CPA Units. This form must be completed to be allowed to enrol.

Students are required to enrol in both Macquarie University and CPA Australia.
CPA Australia only permits a student to enrol in 1 CPA unit in a session.
CPA Australia: Important Dates and Fees

Program Information
- I am enrolled in my Masters Degree at: *
- Enter your Program: *

Study Plan
Please ensure you have checked the prerequisites carefully via the Macquarie University Handbook.
You must complete class registration via Student when you have received notice that you have been enrolled.

If you are currently a North Ryde student, wanting to study at the City campus, your enrolment location will be changed for the unit upon application approval.
Important: You may only choose 3 units from this list.
Please only select one location for each unit
ACC905, 908, and 913 are Compulsory Core Units and must be completed before you are eligible to study other units.
CPA Enrolment Form

Program Information

I am enrolled in my Masters Degree at: *

Enter your Program: *

- North Ryde Campus
- City Campus

Study Plan

Enter your Program: *

- Master of Accounting (CPA Extension)
- Master of Advanced Professional Accounting
- Master of Accounting (CPA Program)
- Master of Accounting (Advanced) CPA Program

Please ensure you have checked the prerequisites carefully.

Macquarie University Handbook
CPA Enrolment Form

Program Information

I am enrolled in my Masters Degree at: *

City Campus

Enter your Program: *

Master of Advanced Professional Accounting

Please check the relevant Master of Advanced Professional Accounting:
- Master of Advanced Professional Accounting - 2018
- Master of Advanced Professional Accounting - 2017
- Master of Advanced Professional Accounting - 2016
- Master of Advanced Professional Accounting - 2015

Please select the year you commenced your program: *
CPA Enrolment Form

Please only select one location for each unit.

ACCG907, 908, and 913 are Compulsory Core Units and must be completed before you are eligible to study other units.

The location field has been completed according to your study location. Please check that the location entries on each line of the table are correct.

<table>
<thead>
<tr>
<th>Unit</th>
<th>Select</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Core</td>
<td>ACCG907 - Financial Reporting and Disclosure</td>
<td>✓</td>
</tr>
<tr>
<td>Core</td>
<td>ACCG908 - Strategic Management Accounting</td>
<td>☐</td>
</tr>
<tr>
<td>Core</td>
<td>ACCG913 - Ethics and Governance</td>
<td>☐</td>
</tr>
<tr>
<td>Core</td>
<td>ACCG903 - Global Strategy &amp; Leadership</td>
<td>☐</td>
</tr>
<tr>
<td>Elective</td>
<td>ACCG904 - Assurance Services and Auditing</td>
<td>☐</td>
</tr>
<tr>
<td>Elective</td>
<td>ACCG905 - Financial Risk Management</td>
<td>☐</td>
</tr>
<tr>
<td>Elective</td>
<td>ACCG909 - Taxation</td>
<td>☐</td>
</tr>
</tbody>
</table>
Today’s power point presentation will be uploaded on following webpage:

https://students.mq.edu.au/study/short-courses-and-professional-development/cpa-program

**CPA Week : 11 October 2018 to 17 October 2018**

Visit us at Business and Economics Student Services (BESS)-6ER106

Student will be able to make walk-in-CPA related appointment
Thank you