

Master of Professional Accounting

These Program Rules should be read in conjunction with the University's policies (<http://www.adelaide.edu.au/policies>).

1 Duration of program

To qualify for the degree, a candidate shall satisfactorily complete a program of study comprising three semesters of full-time study or equivalent part-time. The maximum time permitted for completion of the program is six years.

2 Admission

2.1 An applicant for admission to the academic program for the degree of Master of Commerce, Master of Professional Accounting shall have qualified for a degree of the University of Adelaide, or a degree of another institution accepted by the Faculty for the purpose as equivalent.

2.2 The Faculty may, subject to such conditions as it may see fit to impose in each case, accept as a candidate for the degree a person who does not satisfy the requirements of Rule 2.1 above but who has presented evidence satisfactory to the Faculty of fitness to undertake work for the degree.

2.3 Status, exemption and credit transfer

2.3.1 No candidate shall be granted status for courses with a total value of more than 12 units on account of courses presented for any other award except with permission of the Faculty.

2.3.2 Substitutions may be granted for up to 12 units of courses where, in the opinion of the Faculty, the candidate has already presented a course/s for another award that contain/s substantially the same material as any of the courses in the program. Substitutions granted must be replaced by courses from within the same discipline where possible.

3 Assessment and examinations

3.1 There shall be four classifications of pass in any course for the Masters degree: Pass with High Distinction, Pass with Distinction, Pass with Credit and Pass.

3.2 a A candidate shall not be eligible to attend for examination unless the prescribed work has been completed to the satisfaction of the teaching staff concerned

b For the purpose of this Rule, a candidate who is refused permission to sit for examination shall be deemed to have failed the examination.

3.3 A candidate who fails a course and wishes to repeat that course shall, unless exempted partially there from by the Faculty or nominee, again complete the required work in the course to the satisfaction of the teaching staff concerned.

3.4 A candidate who has failed a course twice may not re-enrol in that course except by special permission of the Faculty and then only under such conditions as may be prescribed.

3.5 Academic progress

The Faculty may prescribe rules for review of academic progress. Any student who meets the requirements for review will be asked to show cause as to why they should be permitted to continue their studies. Students who cannot adequately explain poor academic performance may have their enrolment cancelled or restricted, and/or be precluded from undertaking further studies toward their program.

4 Qualification requirements

4.1 Master of Professional Accounting

4.1.1 To qualify for the degree of Master of Professional Accounting, a candidate must present the following:

4.1.2 12 Units of Foundation courses as prescribed:

ACCTING 7019 Accounting Concepts and Methods (M).....	3
COMMERCE 7005 Principles of Finance (M).....	3
COMMERCE 7033 Quantitative Methods (M)	3
ECON 7200 Economic Principles (M)	3

4.1.3 18 units of Professional Accounting courses to be chosen from the following courses:

ACCTING 7014 Management Accounting (M)	3
ACCTING 7020 Intermediate Financial Reporting (M)	3
ACCTING 7023 Advanced Financial Accounting (M).....	3

COMMERCE 7021 Commercial Law and Information Systems (M)	3
COMMLAW 7011 Corporate Law (M).....	3
ACCTING 7009 Auditing and Assurance Services (M)*	3
COMMLAW 7013 Income Taxation (M)*.....	3

* All seven courses above must be presented for eligibility to the CA Program. The two starred courses are not required for eligibility for the CPA Program and can be replaced with electives, of which at least one must be from the list of (advanced) Accounting courses in 4.1.4 below or, such courses as approved by the Head of Faculty

4.1.4 Advanced Accounting Courses

ACCTING 7018 Public Sector and Not For Profit Accountability (M	3
COMMERCE 7036 Knowledge Management and Measurement (M).....	3
COMMLAW 7016 Business Taxation and GST (M).....	3
CORPFIN 7017 Financial Statement Analysis (M)	3

or

6 units chosen from 4.3.2 from the Master of Commerce	6
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4.1.5 Unless exempted, all international students are required to undertake a specialist course COMMERCE 7041 Business Communications (M). This course may be presented in lieu of an elective.

4.1.6 Internship courses

Subject to approval candidates may be eligible to undertake the following electives:

PROF 7500 Industry Placement	3
PROF 7502 International Internship.....	3
PROF 7503 Professions Internship Program	3

4.2 Graduation

Subject to Chapter 89 of the Statutes, candidates who have satisfied the requirements for any award of the University shall be admitted to that award.

5 Special circumstances

When in the opinion of the relevant Faculty special circumstances exist, the Council, on the recommendation of the Faculty in each case, may vary any of the provisions of the Academic Program Rules for any particular award.