

Master of Professional Accounting Extended (MPAE) - MPA Extended

CRICOS code (International applicants): 065019G

	On-campus	Distance education	Online
Semester intake:	Semester 1 (March) Semester 2 (July)	Semester 1 (March) Semester 2 (July) Semester 3 (November)	Semester 1 (March) Semester 2 (July) Semester 3 (November)
Campus:	Springfield, Toowoomba	-	-
Fees:	Domestic full fee paying place International full fee paying place	Domestic full fee paying place International full fee paying place	Domestic full fee paying place International full fee paying place
Standard duration:	2 years full-time, 6 years part-time		

Contact us

Future Australian and New Zealand students	Future International students	Current students
Ask a question Freecall (within Australia): 1800 640 678 Phone (from outside Australia): +61 7 4631 5315 Email: studybus@usq.edu.au	Ask a question Phone: +61 7 4631 5543 Email: international@usq.edu.au	Ask a question Freecall (within Australia): 1800 007 252 Phone (from outside Australia): +61 7 4631 2285 Email usqassist@usq.edu.au

Program focus

In order to cater for the strong demand for non degree (and non-accounting degree) holders to acquire professional accounting qualifications, the Master of Professional Accounting (Extended) is offered.

Professional accreditation

The program satisfies the initial educational entrance requirements of both CPA Australia and the Institute of Chartered Accountants in Australia (ICAA).

We recommend that graduates in Accounting from an overseas university obtain a qualifications assessment from CPA Australia before applying for admission. In many cases, such graduates may be required to complete only 3 - 4 courses to achieve Associate membership. These can be studied through a [Graduate Certificate in Business](#).

Local recognition (for overseas students):

For overseas candidates seeking membership of their home accounting bodies, full members of CPA Australia and/or ICAA are usually offered reciprocal membership. This is a fast track to become a qualified accountant in one's home country.

Program aims

The Master of Professional Accounting Extended will enable non-accounting university graduates and other approved applicants the opportunity to acquire an accounting qualification recognised by the Australian accounting professional bodies. The program comprises 16 courses.

Program objectives

Successful completion of the Master of Professional Accounting Extended should enable graduates to:

- prepare and analyse financial and management accounting reports
- audit financial records and statements and produce audit reports
- prepare taxation returns and advise clients on taxation issues
- comprehend and apply accounting theory to current accounting developments and problems
- understand and apply the principles of business finance and investment evaluation
- comprehend the legal framework within which businesses operate and apply this knowledge in addressing commercial legal problems.

Admission requirements

To gain admission into the program, applicants should satisfy one of the following admission requirement options:

Admission requirements option 1

Applicants must have successfully completed an accredited post year 12 qualification equivalent to at least two years full-time study provided that such qualification is accepted by the Director of Postgraduate Studies, as sufficient for admission to the program and is in accordance with the appropriate professional body guidelines:

Admission requirements option 2

Applicants must have completed a minimum of at least five years relevant work experience.

Applicants with overseas academic qualifications in accounting should write to either of the following professional bodies for an assessment of their qualifications (prior to applying for enrolment in the program):

Street address:		Street address:
The Education Assessment Officer	Or	The National Qualifications Administrator
CPA Australia Level 28, 385 Bourke Street Melbourne VIC 3000		The Institute of Chartered Accountants in Australia Level 14, 37 York Street Sydney NSW 2000
Postal address:		Postal address:
GPO Box 2820AA MELBOURNE VIC 3001		GPO Box 3921 SYDNEY NSW 2000
http://www.cpaaustralia.com.au		http://www.icaa.org.au

Admission to the program will not be granted to persons who are members of or eligible for membership of CPA Australia or The Institute of Chartered Accountants in Australia.

International applicants must have met the [University's English language requirements](#) or have completed the [University's ELICOS/UNIPREP program](#).

How to apply

Domestic students

[Application for postgraduate programs](#) may be made directly to USQ. You should ensure you submit your application by the [closing dates](#).

International students

This program is offered to international students. An international student is a person who is not an Australian or New Zealand citizen and not an Australian permanent resident. Please refer to [USQ International](#) for information about entry requirements, visa arrangements and how to apply.

Program fees

Domestic full fee paying place

Domestic full fee paying places are funded entirely through the full fees paid by the student. **Full fees** vary depending on the courses that are taken. You are able to calculate the fees for a particular course via the [Course Fee Finder](#).

Domestic full fee paying students may be eligible to defer their fees through a Government loan called **FEE-HELP**.

International full fee paying place

International students pay **full fees**. Full fees vary depending on the courses that are taken and whether they are studied on-campus, via distance education/online. You are able to calculate the fees for a particular course via the [Course Fee Finder](#).

Program structure

Course	Semester/mode of offer Toowoomba campus	Semester/mode of offer Springfield campus
ACC5202 Accounting	S1 (ONC, EXT, WEB), S2 (ONC, EXT, WEB), S3 (EXT)	S1 (ONC)
LAW5201 Commercial Law	S1 (ONC, EXT, WEB), S2 (EXT), S3 (EXT)	S2 (ONC)
ACC5213 Cost and Management Accounting	S1 (ONC, EXT), S2 (ONC, EXT, WEB)	S2 (ONC)
ACC5215 Corporate Accounting	S1 (ONC, EXT, WEB), S2 (ONC, EXT, WEB), S3 (EXT)	S1 (ONC)
ACC5216 Accounting Theory	S1 (ONC, EXT, WEB), S2 (ONC, EXT, WEB), S3 (EXT)	S2 (ONC)
ACC5218 Auditing Practice	S1 (ONC, EXT, WEB), S2 (ONC, EXT, WEB), S3 (EXT)	S2 (ONC)
LAW5206 Corporations Law	S2 (ONC, EXT, WEB), S3 (EXT)	S2 (ONC), S3 (ONC)
LAW5230 Taxation Law	S1 (ONC, EXT, WEB), S2 (ONC, EXT, WEB), S3 (EXT, WEB)	S1 (ONC)
CIS5001 Information Systems for Managers	S1 (ONC, EXT), S2 (ONC, EXT)	S1 (ONC)
FIN5003 Decision Support Tools (Formerly MGT5001)	S1 (ONC, EXT, WEB), S3 (EXT, WEB)	S1 (ONC)
ECO5000 Economics for Managers	S2 (ONC, EXT, WEB), S3 (EXT, WEB)	S2 (ONC)
FIN5000 Financial Management	S1 (ONC, EXT, WEB), S3 (ONC, EXT, WEB)	S1 (ONC)
Plus four electives *		

Footnotes

* These elective courses must be selected from either the [Master of Business](#) or the [Master of Business Administration](#) (with the exception of [ACC5502 Accounting for Managers](#), [LAW5503 Australian Law and Business](#) and [LAW5504 Comparative Law and Business](#)).

Program completion requirements

Students must maintain good standing in this program. Please refer to [Academic Regulation 5.9](#) of the University Calendar.

Required time limits

Students have a maximum of 6 years to complete this program.

IT requirements

For information technology requirements please refer to the [computer requirements section](#).

Exit points

A student who chooses not to complete or who does not maintain good standing in this program will be permitted to exit with a lesser qualification as set out below, provided they have met the requirements of that program.

- A student who completes all the requirements for the [Master of Professional Accounting](#) may, upon application, exit with that qualification.
- A student who successfully completes eight Master of Professional Accounting courses may, upon application, exit with a [Graduate Diploma of Business](#).
- A student who successfully completes any four courses for the [Postgraduate Certificate in Business](#) may, upon application, exit with that qualification.

Exemptions

As the Master of Professional Accounting Extended is a graduate conversion program, exemptions approved in the program do not automatically apply to other postgraduate programs offered by the USQ Faculty of Business.

Candidates for the Master of Professional Accounting Extended may be eligible for up to a maximum total of eight courses of exemptions.

Exemptions may be granted on the basis of equivalent postgraduate or undergraduate study completed at a recognised university.

However, the maximum number of exemptions that will be considered on the basis of undergraduate study is four courses.

Recommended enrolment pattern - Toowoomba campus

Please refer to program structure. Students requiring assistance should contact the Senior Administration Officers (Student Support).

Course	Year of program and semester in which course is normally studied						Enrolment requirements	Comments
	On-campus (ONC)		External (EXT)		Online (WEB)			
	Year	Sem	Year	Sem	Year	Sem		
ACC5202 Accounting	1	1	1	1	1	1	OE	
LAW5201 Commercial Law	1	1	1	1	1	1	OE	
FIN5000 Financial Management	1	1	2	1	1	1	OE	
FIN5003 Decision Support Tools	1	1	2	1	1	1	OE	Formerly MGT5001.
ACC5213 Cost and Management Accounting	1	2	1	2	1	2	Pre-requisite: ACC5202 OE	
LAW5206 Corporations Law	1	2	1	2	1	2	Pre-requisite: LAW5201 OE	
CIS5001 Information Systems for Managers*	1	2	2	2	1	2	OE	
ECO5000 Economics for Managers	1	2	2	2	1	2	OE	
ACC5215 Corporate Accounting	2	1	3	1	2	1	Pre-requisite: ACC5202 OE	
ACC5216 Accounting Theory	2	1	3	1	2	1	Pre-requisite: ACC5202 Co-requisite: ACC5215 OE	

Course	Year of program and semester in which course is normally studied						Enrolment requirements	Comments
	On-campus (ONC)		External (EXT)		Online (WEB)			
	Year	Sem	Year	Sem	Year	Sem		
ACC5218 Auditing Practice	2	1	3	2	2	1	Pre-requisite: ACC5202 Co-requisite: ACC5215 OE	
LAW5230 Taxation Law	2	1	3	2	2	1	Pre-requisite: (ACC5202 or ACC5502 or ACC5216 or ACC5218) and (LAW5206 or Master of Business students - equivalent course/equivalent experience). OE	
Elective course	2	2	4	1	2	2		
Elective course	2	2	4	1	2	2		
Elective course	2	2	4	2	2	2		
Elective course	2	2	4	2	2	2		

Footnotes

* Not available in WEB mode. Students should enrol in EXT mode. External materials are fully available online via the course page, that is, identical to WEB.

OE Before enrolling in this course students must check that they have satisfied the 'Recommended prior study' or 'Other enrolment' requirements set out in the Other requisites section of the course specification.

Recommended enrolment pattern - Springfield campus

Please refer to program structure. Students requiring assistance should contact the Senior Administration Officers (Student Support).

Course	Year of program and semester in which course is normally studied						Enrolment requirements	Comments
	On-campus (ONC)		External (EXT)		Online (WEB)			
	Year	Sem	Year	Sem	Year	Sem		
ACC5202 Accounting	1	1					OE	
FIN5000 Financial Management	1	1					OE	
FIN5003 Decision Support Tools	1	1					OE Formerly MGT5001.	
CIS5001 Information Systems for Managers	1	1					OE	
LAW5201 Commercial Law	1	2					OE	
ECO5000 Economics for Managers	1	2					OE	
ACC5215 Corporate Accounting	1	2					Pre-requisite: ACC5202 OE	
ACC5216 Accounting Theory	1	2					Pre-requisite: ACC5202 Co-requisite: ACC5215 OE	
LAW5206 Corporations Law	1	3					Pre-requisite: LAW5201 OE	
ACC5213 Cost and Management Accounting	2	1					Pre-requisite: ACC5202 OE	
ACC5218 Auditing Practice	2	1					Pre-requisite: ACC5202 Co-requisite: ACC5215 OE	
LAW5230 Taxation Law	2	1					Pre-requisite: (ACC5202 or ACC5502 or ACC5216 or ACC5218) and (LAW5206 or Master of Business students - equivalent course/equivalent experience). OE	
Elective course	2	2						
Elective course	2	2						
Elective course	2	2						
Elective course	2	2						

Footnotes

OE Before enrolling in this course students must check that they have satisfied the 'Recommended prior study' or 'Other enrolment' requirements set out in the Other requisites section of the course specification.