

Master of Professional Accounting (MPAC) - MPA

CRICOS code (International applicants): 082462B

	On-campus	Online
Semester intake:	Semester 1 (February) Semester 2 (July)	Semester 1 (February) 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
Standard duration:	2 years full-time, up to 6 years part-time	

Contact us

Future Australian and New Zealand students	Future International students	Current students
Ask a question Freecall (within Australia): 1800 269 500 Phone (from outside Australia): +61 7 4631 5315 Email: study@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 usq.support@usq.edu.au

Professional accreditation

Graduates of this program will meet the educational entrance requirements of [CPA Australia](#) and [Chartered Accountants Australia and New Zealand](#) (CAANZ). This provides Associate membership of CPA Australia, eligibility to study the CPA Australia professional exams and eligibility to study the CAANZ professional exams.

Successful completion of the Master of Professional Accounting program can qualify students for exemptions from the Fundamental level (9 papers) of the [Association of Chartered Certified Accountants](#) (ACCA) exams.

The Master of Professional Accounting is accredited by the [Chartered Institute of Management Accountants](#) (CIMA).

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 of Business](#).

Local recognition (for overseas students):

For overseas candidates seeking membership of their home accounting bodies, full members of [CPA Australia](#) and/or [CAANZ](#) 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 is a professionally-oriented program that provides university graduates with 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 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.

Australian Qualifications Framework

The Australian Qualifications Framework (AQF) is a single national, comprehensive system of qualifications offered by higher education institutions (including universities), vocational education and training institutions and secondary schools. Each AQF qualification has a set of descriptors which define the type and complexity of knowledge, skills and application of knowledge and skills that a graduate who has been awarded that qualification has attained, and the typical volume of learning associated with that qualification type.

This program is at AQF Qualification Level 09. Graduates at this level will have specialised knowledge and skills for research, and/or professional practice and/or further learning.

The full set of levels criteria and qualification type descriptors can be found by visiting www.aqf.edu.au.

Admission requirements

To be eligible for admission, applicants must satisfy the following requirements:

- Completion of an Australian university Bachelor degree, or equivalent.
- English Language Proficiency requirements for Category 2.

Candidates without an acceptable Bachelor degree or equivalent and who have completed a minimum of five years' professional work experience equivalent to an AQF level 7 qualification may be eligible for entry into the [Graduate Certificate of Business](#), and upon completion and achievement of a minimum GPA of 4.0, may apply for entry into the Master of Professional Accounting.

All students are required to satisfy the applicable [English language requirements](#).

If students do not meet the English language requirements they may apply to study a University-approved [English language program](#). On successful completion of the English language program, students may be admitted to an award program.

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. Students 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](#) provided they meet the residency and citizenship requirements.

Australian citizens, Permanent Humanitarian Visa holders, Permanent Resident visa holders and New Zealand citizens who will be resident outside Australia for the duration of their program pay full tuition fees and are not eligible for [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. Students are able to calculate the fees for a particular course via the [Course Fee Finder](#).

Program completion requirements

Course	Semester of offer Online	Semester of offer Toowoomba campus	Semester of offer Springfield campus
ACC5000 Accounting Applications	1, 2	1, 2	1, 2
ACC5200 Financial Reporting	1, 2	1, 2	1, 2
ACC5213 Management Accounting with a Strategic Perspective	1, 2	1	2
ACC5215 Corporate Accounting	1, 2	2	1
ACC5216 Accounting Theory	1, 2	1	2
ACC5218 Auditing Practice	1, 2	2	1
ACC8000 Research in Accounting Practice	1, 2	1, 2	1, 2
ACC8105 Financial Statement Analysis	1, 2	1	1
ACC8801 Corporate Governance and Social Responsibility	2	2	2
ACC8802 Strategic Applications of Management Accounting	1, 2	2	2
ECO5000 Economics for Managers	1, 2	2	2
FIN5003 Decision Support Tools	1, 3	1	1
FIN8201 Corporate Finance	1, 3	1	1
LAW5230 Taxation Law	1, 2, 3	1	1
LAW8500 Australian Commercial and Corporations Law	1, 2		
Select one of the following selectives:*			
CIS8000 Global Information Systems Strategy	1, 2	1, 2	2
FIN8202 Financial Markets and Instruments	2		
LAW8118 International Business Law	1		1
MGT8033 Leading Organisational Change	1, 2		2
MGT8037 Leading Teams to Success	2		
PRL5002 Strategic Issues and Crisis Management	2		
PRL8005 Management Communication	1		

Footnotes

* Students may choose other postgraduate courses with the approval of the Faculty of Business, Education, Law and Arts.
This course is offered in odd-numbered years only.

Required time limits

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

IT requirements

For information technology requirements please refer to the [minimum computing standards](#).

Exit points

A student who chooses not to complete or who does not maintain good standing in this program may be permitted to exit with a lesser qualification, provided they have met the requirements of that program. 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 [Graduate Certificate of Business](#) may, upon application, exit with that qualification.

Credit

As the Master of Professional Accounting is a conversion program, credit approved in the program does not automatically apply to other postgraduate programs offered by USQ. Credit may be granted on the basis of equivalent study completed at a recognised university. Candidates for the Master of Professional Accounting may be eligible for up to a maximum of eight units of credit. Up to four units of credit may be granted for an undergraduate degree in an accounting-related discipline area from a recognised university.

Semester 1 intake, Springfield, Toowoomba and Online

Students are able to enrol in any offered mode of a course (on-campus, external or online), regardless of the program mode of study they enrolled in.

Course	Year of program and semester in which course is normally studied						Enrolment requirements
	On-campus (ONC)		External (EXT)		Online (ONL)		
	Year	Sem	Year	Sem	Year	Sem	
ACC5000 Accounting Applications	1	1, 2				1, 2	Enrolment is not permitted in ACC5000 if ACC8003 has been previously completed.
FIN5003 Decision Support Tools	1	1				1, 3	
FIN8201 Corporate Finance	1	1				1, 3	
LAW8500 Australian Commercial and Corporations Law					1	1, 2	Pre-requisite: Students must be enrolled in one of the following Programs: MPAC or M BAC or GDBZ or MBSI or MP12 or MPAE or MBPA or MPRM or MPJM or MPPM
Selective	1	2				2	
ACC5200 Financial Reporting	1	1, 2				1, 2	Pre-requisite: ACC5000 Enrolment is not permitted in ACC5200 if ACC5202 has been previously completed
ACC8000 Research in Accounting Practice	1	1, 2				1, 2	Pre-requisite: ACC5000 or ACC5202 Co-requisite: FIN5003
ECO5000 Economics for Managers	1	2			1	1, 2	
ACC5213 Management Accounting with a Strategic Perspective	2	1, 2				1, 2	Pre-requisite: (ACC5000 or ACC5202) and ACC8000
ACC5216 Accounting Theory	2	1, 2				1, 2	Pre-requisite: (ACC5200 or ACC5202) and ACC8000
ACC8801 Corporate Governance and Social Responsibility	2	2				2	Co-Requisite: ACC5216
LAW5230 Taxation Law	2	1				1, 2, 3	Pre-requisite: (ACC5000 or ACC5202 or ACC5502 or ACC5216 or ACC5218) and (LAW8500 or (LAW5201 and LAW5206)) or Students must be enrolled in one of the following Programs: GDBZ or MBSI
ACC8802 Strategic Applications of Management Accounting	2	2				2	Pre-requisite: ACC5213
ACC8105 Financial Statement Analysis	2	1				1	Pre-requisite: ACC5200 or ACC5202 Co-requisite: ACC5215
ACC5215 Corporate Accounting	2	1, 2				1, 2	Pre-requisite: (ACC5000 and ACC5200) or ACC5202

Course	Year of program and semester in which course is normally studied						Enrolment requirements
	On-campus (ONC)		External (EXT)		Online (ONL)		
	Year	Sem	Year	Sem	Year	Sem	
ACC5218 Auditing Practice	2	1, 2				1, 2	Pre-requisite: (ACC5000 or ACC5202) and ACC8000

Semester 2 intake, Springfield, Toowoomba and Online

Students are able to enrol in any offered mode of a course (on-campus, external or online), regardless of the program mode of study they enrolled in.

Course	Year of program and semester in which course is normally studied						Enrolment requirements
	On-campus (ONC)		External (EXT)		Online (ONL)		
	Year	Sem	Year	Sem	Year	Sem	
ACC5000 Accounting Applications	1	1, 2				1, 2	Enrolment is not permitted in ACC5000 if ACC8003 has been previously completed.
ECO5000 Economics for Managers	1	2			1	1, 2	
LAW8500 Australian Commercial and Corporations Law					1	1, 2	Pre-requisite: Students must be enrolled in one of the following Programs: MPAC or M BAC or GDBZ or MBSI or MP12 or MPAE or MBPA or MPRM or MPJM or MPPM
Selective	1	1				1	
ACC5200 Financial Reporting	1	1, 2				1, 2	Pre-requisite: ACC5000 Enrolment is not permitted in ACC5200 if ACC5202 has been previously completed
ACC8000 Research in Accounting Practice	1	1, 2				1, 2	Pre-requisite: ACC5000 or ACC5202 Co-requisite: FIN5003
FIN5003 Decision Support Tools	1	1				1, 3	
FIN8201 Corporate Finance	1	1				1, 3	
ACC5213 Management Accounting with a Strategic Perspective	2	1, 2				1, 2	Pre-requisite: (ACC5000 or ACC5202) and ACC8000
ACC5216 Accounting Theory	2	1, 2				1, 2	Pre-requisite: (ACC5200 or ACC5202) and ACC8000
ACC8801 Corporate Governance and Social Responsibility	2	2				2	Co-Requisite: ACC5216
ACC5215 Corporate Accounting	2	1, 2				1, 2	Pre-requisite: (ACC5000 and ACC5200) or ACC5202
ACC8802 Strategic Applications of Management Accounting	2	2				2	Pre-requisite: ACC5213
LAW5230 Taxation Law	2	1				1, 2, 3	Pre-requisite: (ACC5000 or ACC5202 or ACC5502 or ACC5216 or ACC5218) and (LAW8500 or (LAW5201 and LAW5206)) or Students must be enrolled in one of the following Programs: GDBZ or MBSI
ACC5218 Auditing Practice	2	1, 2				1, 2	Pre-requisite: (ACC5000 or ACC5202) and ACC8000
ACC8105 Financial Statement Analysis	2	1				1	Pre-requisite: ACC5200 or ACC5202 Co-requisite: ACC5215