

**BFA, BBus (Professional Accounting), BCom (Accounting)**  
**Definitions and alignment of course defined graduate attributes and**  
**accreditation competencies 2009**

**Attributes starred (\*) are the priorities for these disciplines**

UNE Graduates can:	External professional competencies (APA and ASIC)
<p><b>1. Knowledge of a discipline:</b></p> <ul style="list-style-type: none"> <li>• demonstrate a command of a significant body of knowledge based on the highest standards of academic scholarship,</li> <li>• apply knowledge at an advanced level in professional contexts or to solve problems,</li> <li>• demonstrate awareness of the historical development of the discipline and its methods,</li> <li>• recognise the relationship between the practice of the discipline in Australia and its practice in other countries.</li> </ul>	Listed separately
<p><b>2. Communication skills*:</b></p> <ol style="list-style-type: none"> <li>1. Demonstrate the ability to communicate clearly and effectively, using diverse written, verbal, numerical, statistical, graphical and visual methods as appropriate</li> <li>2. Emphasise clear communication as an important attribute of accounting and finance information, in particular the virtues of disclosure and transparency</li> <li>3. Explain technical issues in clear and concise ways to a range of stakeholders</li> <li>4. Analyse the strengths and weaknesses of companies' communications with shareholders and other stakeholders</li> <li>5. Use the medium and form of communication appropriate for a given situation</li> <li>6. Read, critique and judge the value and contribution of written work</li> <li>7. Present well reasoned arguments</li> <li>8. Demonstrate the ability to listen effectively</li> <li>9. Demonstrate the ability to communicate effectively verbally and to build rapport with clients, colleagues and others in one-on-one or small group situations</li> </ol>	<ul style="list-style-type: none"> <li>• report and essay writing</li> <li>• interpret data and reports</li> <li>• listen effectively</li> <li>• present, discuss and defend views</li> <li>• transfer and receive knowledge</li> <li>• negotiate with people from different backgrounds and with different value systems</li> <li>• understand group dynamics</li> <li>• collaborate with colleagues</li> </ul>
<p><b>3. Global perspective</b></p> <ol style="list-style-type: none"> <li>1. demonstrate an awareness of the global context of their discipline and professional area;</li> <li>2. function in a multicultural or global context.</li> </ol>	
<p><b>4. Information literacy*:</b></p> <ol style="list-style-type: none"> <li>1. Identify accounting and finance problems and collect relevant information to analyse data</li> <li>2. Acknowledge the work of others</li> <li>3. Organise, and present information using appropriate formats for the discipline</li> <li>4. Analyse accounting and finance information and interpret data using appropriate tools</li> <li>5. Critically evaluate accounting and financial data gathered from a variety of sources</li> </ol>	<ul style="list-style-type: none"> <li>• computer literacy</li> <li>• identify, find, evaluate, organise and manage information and evidence</li> <li>• initiate and conduct research</li> </ul>
<p><b>5. Lifelong learning:</b></p> <ol style="list-style-type: none"> <li>1. reflect on limitations of, and have the capacity to evaluate their current knowledge; identify, evaluate</li> </ol>	<ul style="list-style-type: none"> <li>• receive, evaluate and react to new ideas</li> <li>• adapt and respond positively to</li> </ul>

<p>and implement personal learning strategies for lifelong personal and professional development; practice intellectual curiosity, creativity and critical thinking;</p> <p>2. learn both independently and co-operatively; learn new skills and apply learning to new and unexpected situations; recognise opportunities for further learning in both familiar and unfamiliar national or cultural settings.</p>	<p>challenges</p> <ul style="list-style-type: none"> <li>• make judgements derived from one's own value framework</li> <li>• think and act critically</li> <li>• know what questions to ask</li> <li>• engage in lifelong learning</li> <li>• recognise one's own strengths and limitations</li> <li>• appreciate processes of professional adaptation and behaviour</li> <li>• be flexible in new/different situations</li> <li>• act strategically</li> <li>• think and act independently</li> <li>• be focused on outcomes</li> <li>• tolerate ambiguity</li> </ul>
<p><b>6. Problem solving*:</b></p> <ol style="list-style-type: none"> <li>1. Demonstrate and apply quantitative skills</li> <li>2. Describe and evaluate relevant theoretical foundations of financial accounting and auditing.</li> <li>3. Describe and evaluate the Australian and international regulatory environments of financial accounting and auditing fields.</li> <li>4. Explain and apply accounting and auditing standards/techniques in a variety of contexts.</li> <li>5. Apply sound decision-making techniques.</li> <li>6. Critically evaluate issues currently facing the relevant profession.</li> </ol>	<ul style="list-style-type: none"> <li>• analyse, reason logically and conceptualise issues</li> <li>• solve problems and construct arguments</li> <li>• apply disciplinary and multi-disciplinary perspectives</li> <li>• think creatively</li> </ul>
<p><b>7. Social responsibility*:</b></p> <ol style="list-style-type: none"> <li>1. Explain the nature and the importance of integrity and ethics required of professionals in accounting and finance related disciplines</li> <li>2. Explain the essence of relevant codes of professional conduct</li> <li>3. Explain the relevant profession's social responsibility towards the community and clients</li> <li>4. Identify unethical behaviour and develop skills to deal with it.</li> </ol>	<ul style="list-style-type: none"> <li>• engage in ethical reasoning</li> <li>• appreciate ethical dimensions of situations</li> </ul>
<p><b>8. Teamwork:</b></p> <ol style="list-style-type: none"> <li>1. work collaboratively and network effectively to achieve common goals and to solve problems;</li> <li>2. appreciate the different approaches that different cultures have to collaborative work;</li> <li>3. take responsibility and carry out agreed tasks;</li> <li>4. take initiative and lead others;</li> <li>5. operate in a range of supportive roles within teams;</li> <li>6. negotiate, assert their own values and respect the values and contributions of others;</li> <li>7. evaluate team performance.</li> </ol>	<ul style="list-style-type: none"> <li>• listen effectively</li> <li>• present, discuss and defend views</li> <li>• transfer and receive knowledge</li> <li>• negotiate with people from different backgrounds and with different value systems</li> <li>• understand group dynamics</li> <li>• collaborate with colleagues</li> </ul>

**Definitions of prioritised graduate attributes for the broad finance and accounting related fields covered in the BFA, BBus, and BCom. 2009**

As defined by the course team 19.3.09

<b>Communication Skills</b>
1. Demonstrate the ability to communicate clearly and effectively, using diverse written, verbal, numerical, statistical, graphical and visual methods as appropriate
2. Emphasise clear communication as an important attribute of accounting and finance information, in particular the virtues of disclosure and transparency
3. Explain technical issues in clear and concise ways to a range of stakeholders
4. Analyse the strengths and weaknesses of companies' communications with shareholders and other stakeholders
5. Use the medium and form of communication appropriate for a given situation
6. Read, critique and judge the value and contribution of written work
7. Present well reasoned arguments
8. Demonstrate the ability to listen effectively
9. Demonstrate the ability to communicate effectively verbally and to build rapport with clients, colleagues and others in one-on-one or small group situations
<b>Information Literacy</b>
1. Identify accounting and finance problems and collect relevant information to analyse data
2. Acknowledge the work of others
3. Organise, and present information using appropriate formats for the discipline
4. Analyse accounting and finance information and interpret data using appropriate tools
5. Critically evaluate accounting and financial data gathered from a variety of sources
<b>Problem Solving</b>
1. Demonstrate and apply quantitative skills
2. Describe and evaluate relevant theoretical foundations of finance and accounting disciplines.
3. Describe and evaluate the Australian and international regulatory environments in finance and accounting fields
4. Explain and apply finance and accounting standards/techniques in a variety of contexts
5. Apply sound decision-making techniques
6. Critically evaluate issues currently facing the finance and accounting professions.
<b>Social Responsibility</b>
1. Explain the nature and the importance of integrity and ethics required of professionals in accounting and finance related disciplines.
2. Explain the essence of relevant codes of professional conduct.
3. Explain the relevant profession's social responsibility towards the community and clients.
4. Identify unethical behaviour and develop skills to deal with it.

**Unit coordinators need to consider which of the above are learning outcomes for their unit and choose teaching approaches that give students opportunities to acquire the attribute and assessment tasks for students to demonstrate their learning at the appropriate level of attainment.**

**Graduate Attributes across the specialist units of the accounting/finance courses: 2009 (Included only if assessed)**

	*AFM101 217	*AFM112 /212/219	*AFM202	*AFM211	*AFM231	*AFM232	*AFM272	AFM311 /417 new	AFM 312	AFM316 /416	*AFM324	AFM331 /431	AFM332	AFM 314 2005 data
GA1 KoD	x	x	X	x	X	X	?	x		x	x		x	TPA
GA2 CS	x	x	x		Part of KofD			x		x	x		x	
GA3 GP	x		x	x		x				x	x			TPA
GA4 IL	x		x	x		x		x		x	x		x	
GA5 LLL			x	x				x for 417		x				T, some practice and assessment
GA6 PS	x	x	x	x	x	x		x		x	x		x	
GA7 SR	x		x	x	x	x	x	T only		x	x		x	
GA8 TW			x	x			x			x				
Other professional competency														

**\*Core units BBus(8):**AFM 101 & 112  
ECON 101 & 102  
QM 161  
COMP 100  
MM105  
MM110

**Core units BFA:** AFM 101, 112, 211, 202, 231, 232, 272  
(14) ECON 101 & 102  
QM 161  
COMP 100  
LS 251  
MM 200 or AFM 324

**Graduate Attributes across the SERVICE units of the accounting/finance courses: 2009**

	ECON101	ECON 102	QM 161	COMP100	MM105	MM110	LS251	MM200
<b>GA2 Communication Skills</b>	Graphical numerical verbal (only ints) Written all TPA		TPA	Written TPA	TPA Thoroughly	Oral presn TPA Written TPA	Written TPA Oral P (int only)	TPA
GA3 GP							TA	
<b>GA4 Information Literact</b>	Using online technology P		TPA	Referencing TPA		Research TP	P	
GA5 LLL								
<b>GA6 Problem solving</b>	Appln of skills to exercises TPA		TPA		TP	Processes TPA	TPA	TPA
<b>GA7 Social Responsibility</b>			TP				TPA	
GA8 TW					TPA Thoroughly	All aspects TP Most aspects A		TPA

## **Promotional material: Bachelor of Financial Administration, Bachelor of Commerce (Accounting), and Bachelor of Business (Professional Accounting) 2009**

UNE has designed its finance and accounting majors in the Bachelor of Financial Administration, Bachelor of Commerce and Bachelor of Business to deliver graduates who not only meet the educational requirements in this area for admission to the major professional finance and accounting bodies, but who also emerge with generic skills that enable them to work effectively as professionals in the finance, accounting and related sectors. While all UNE attributes are addressed across the courses, four graduate attributes are emphasised:

- **Communication skills:**  
Professionals need to be able to communicate effectively using diverse verbal, written, numerical and graphical methods. Clear, concise forms of communicating, along with listening skills and the ability to build rapport with clients, colleagues and other stakeholders is crucial. For this reason, we teach, practice and assess the oral and written presentation skills you will need in the business world.
- **Information literacy:**  
Professionals need to be able to access information from a variety of media and have skills to analyse, synthesise and evaluate that information. Hence, we teach, practice and assess information literacy skills necessary to solve accounting and finance related problems and issues.
- **Problem solving:**  
Professionals in finance and accounting related sectors need to be effective problem-solvers. This requires knowledge of the theoretical foundations and the regulatory environments of these fields. Knowledge and application of measurement, quantitative skills and disclosure requirements of standards in various contexts are emphasized, as well as the tools to assist sound decision-making when judgements are required.
- **Social responsibility:**  
Professionals need to understand the importance of ethical action and social responsibility. A range of Codes of Professional Conduct and the measurement and disclosure of Corporate Social Responsibility (CSR) are examined so that students are able to recognise the ethical and social implications of their actions and develop skills to deal with them in the business world.

Bachelor of Commerce students who wish to obtain professional accreditation are advised to select the Financial Accounting major and either the Management Accounting and Business Law major or the Finance and Banking major.

Majors in Financial Accounting and Management Accounting and Business Law will prepare you for employment as an accounting practitioner or as an accountant in the private or public sector. Majors in Financial Accounting and Finance and Banking are designed for students wishing to work in the finance sector, in treasury positions in the private or public sector or in the broking industry.