CO — COMMERCE

Offered by the Department of Commerce. For contact details consult the Faculty of Business, Economics and Law entry in the Faculties, Schools and Departments chapter.

CO 111 Introductory Accounting
#10 (2L2T) 1st
Inc: CO131 or 211 or 811 or 830
Accounting as source of information for decision-making by individuals & managers within business & non-business organisations. Aspects of managerial accounting, business finance & financial accounting. No previous accounting knowledge required.

CO 121 Business Law
#10 (2L2T) 1;2;Sum (Ipswich: 150 hrs/ sem 2nd)
Inc: CO121 (1999 or prior) or LA104 or 109 or QB119
Australian legal system, statutory interpretation, principles of negligence & contract: aspects of the law relating to sale of goods, trade practices, agency, business entities & consumer credit.

CO 131 Introduction to Financial Accounting
[For BCom & BeCom only]
#10 (2L2T) 1;2 (Ipswich: 150 hrs/ sem 1st)
Inc: CO111 or 811
Accounting concepts & practices from source documents to financial reports (P & L Statement, Balance Sheet & Funds Statement) for sole traders, partnerships & companies, using manual methods & computer assisted instruction programs.

CO 200 Introductory Accounting II NOT 2000
#10 (2L2T)
Pre: CO111 Inc: CO131 or 141 or 241
Covers financial accounting concepts including: internal controls, partnerships, companies & cash flow statements. Managerial accounting concepts related to advanced topics in cost accounting also investigated.

CO 222 Law of Contract
(Available to BCom students who commenced prior to 2000)
#10 (2L2T) 2nd
Pre: CO121 (1999 or prior) or LA104 or 109 Inc: CO812 or LA103 or 107 or 108 or 203
Examination of principles of contract law from contractual terms through to remedies; consideration of aspects of agency, sale of goods, credit transactions & trusts.

CO 226 Employment Law
#10 (2L2T) 2nd
Pre: CO121 or EC281 or GT120 or LA104 or 109 Inc: CO326 or LA 406 [For MFM Pre: CO121 or 812 or LA 104 Inc: CO326 or LA 406 or 414]
Individual & collective aspects of the employment relationship: legal relationship between employer & employee, including rights & duties of the parties, termination of employment & impact of anti-discrimination legislation; Australian & Queensland systems of industrial relations, including constitutional framework, institutional structures, dispute resolution & bargaining.

CO 229 Legal Environment of Competition NOT 2000

CO 399 Project
#10 (2L2T) 2nd
Pre: CO121 or CO131 or 141 or 241 Inc: CO326 or LA104 or 109
Research project involving a problem or question presented in consultation with a supervisor, usually from a field of interest. The project is designed to match the student's qualifications & needs.

**CO 232 Financial Reporting**
#10 (2L2T) 2nd (Ipswich: 150hrs/sem 2nd)
Pre: CO131
Develops framework for interpretation of financial statements through the provision of information on range of common business transactions for companies, & on regulatory framework for financial reporting.

**CO 241 Fundamentals of Cost Accounting**
#10 (2L2T) 1;2 (Ipswich: 150 hrs/sem 2nd)
Pre: CO131 Inc: (CO111 + 200) or (CO211 + 200) or CO141 or 814
Introduction to cost accounting with emphasis on applications to manufacturing sector; computer-based applications of cost accounting in the manufacturing environment.

**CO 251 Financial Management**
#10 (2L2T) 1;2 (Ipswich: 150hrs/sem 1st)
Pre: CO111 or 131
Basic background to corporate financial decision-making & behaviour of capital markets. Financial mathematics, capital budgeting, NPV, IRR, short-term asset management, costs of funds, leasing, market efficiency.

**CO 261 Introduction to Computer-based Information Systems**
#10 (2L2T) 1;2;Sum (Ipswich: 150 hrs/sem 1st)
Inc: BA816 or CO806 or CS180
Introduction to computer hardware & software; information systems development, implementation & operation; uses of information systems in organisations, management of information systems function; practical experience with spreadsheets, database management software, & high-level programming language.

**CO 263 Data & Information Management**
#10 (2L2T) 2nd
Pre: CO261 or 806 or CS180 or 181 or 182
Data & information as organisational resources; managing data, information, & knowledge; quality issues; data warehousing & mining; security, privacy, ethical issues; costing & valuing data, information & knowledge assets.

**CO 291 Foundations of Electronic Commerce**
#10 (150hrs/sem) 2nd
Introduction to nature of electronic commerce, major stakeholders, types of electronic money, underlying technological infrastructure, management issues & security, integrity & privacy issues.

**CO 292 Analysis & Design of Electronic Commerce & WWW Applications**
#10 (150hrs/sem) 2nd
Pre: CO291
Approaches to developing information systems needed to support electronic commerce. Developing Web-based applications to support electronic commerce.

**CO 293 Legal Foundations of Electronic Commerce**

#10 (150hrs/ sem)
Pre: CO291
Legal issues surrounding electronic commerce & web-based multimedia applications. Understanding of international laws that affect transnational electronic commerce.

**CO 323 Corporations Law**

#10 (2L2T) 1;Sum
Pre: CO121 (2000 onwards) or 222 (1999 or prior) or LA103 or 107 Inc: CO223 or LA 304 or 311 or 312 [For MBA Pre: CO121 (2000 onwards) or 222 (1999 or prior) or 812 Inc: LA 304]
Law relating to commercial companies; in particular, legal personality, directors’ duties, shareholders’ rights, liquidations, takeovers, & comparison with partnership structure.

**CO 324 Income Tax Law**

#10 (2L2T) 1st (Ipswich: 150hrs/ sem 2nd)
Pre: CO121 or LA104 or 109 Inc: LA413 or 444 or 445 or QB238 [For MBA Pre: CO812 Inc: LA413]
Examination of basic principles of income tax law, including analysis of concepts of income, assessable income, allowable deductions & capital gains & calculation of tax payable — with some focus on different tax structures.

**CO 327 Advanced Taxation Law**

#10 (2L2T) 2nd
Pre: CO324 or 821 or QB238 Inc: LA413 or 444 or 445
Develops material studied in CO324 in context of specific taxpayers. Includes examination of taxing of companies, partnerships, trusts, primary producers, special taxpayers & discussion of related international & administrative issues.

**CO 328 Law of Financial Transactions**

#10 (2L2T) 2nd
Pre: CO121 (2000 onwards) or 222 (1999 or prior) or 812 or LA104 or 109 Inc: CO325 (1993 syllabus) or LA411
Law relating to financial institutions & transactions, including banker-customer relationship, law of securities & negotiable instruments, regulation of corporate securities & consequences of insolvency for individuals & companies.

**CO 334 Auditing & Public Practice**

#10 (2L2T) 2;Sum
Pre: CO131
Financial information; demand & supply; audit profession; audit process; evidence, program planning, statistical sampling; examinations; analysis of organisation; internal control, testing of transactions, balances & allocations; the computer; reports; responsibility of auditor.

**CO 336 External Reporting Issues**

#10 (2L2T) 1st (Ipswich: 150hrs/ sem 1st)
Pre: CO232 Inc: CO333 C: CO251
Role of accounting information in financial contracts, accounting for shareholders’ equity, revenue, expense, assets & liabilities, with applications to leases, extractive industries, income tax. Application of software packages to these procedures.

**CO 337 Accounting for Corporate Structures**

#10 (2L2T) 2nd  
Pre: CO232 P: CO336  
Accounting for corporate group structures, joint ventures, equity accounting & foreign operations; advanced cases in financial statement analysis.

**CO 342 Managerial Costing & Control Systems**

#10 (2L2T) 2nd  
Pre: CO241 Inc: CO242 or 814 P: EC121  
Accounting information relevant for planning, control & performance evaluation decisions by management in business & non-business organisations; alternative analyses & systems; conceptual issues & behavioural implications.

**CO 343 Advanced Management Accounting**

#10 (2L2T) 1st  
Pre: CO342  
Application of quantitative methods to managerial accounting problems; accounting data as inputs to managerial decision models.

**CO 352 Corporate Finance**

#10 (2L2T) 2nd  
Pre: CO251 + (EC110 or 121) + (EC134 or 135) Comp: EC136 [For MFM Inc: CO815 or 850]  
In-depth consideration of the firm’s investment, financing & dividend decisions within framework of capital asset pricing model.

**CO 353 Investments & Portfolio Management**

#10 (2L2T) 1;Sum  
Pre: CO352  
Investments & portfolio management. Investigation into behaviour of security prices & capital markets. Theory & evidence on risk & return applied to financial management, investments & portfolio management.

**CO 354 International Financial Management**

#10 (2L2T) 1st  
Pre: CO352 or 815 Inc: CO854  

**CO 355 Financial Statement Analysis & Lending Decisions**

#10 (2L2T) 2nd  
Comp: CO352 or 815 Inc: CO832 C: EC202  

**CO 356 Derivatives & Risk Management**
Considers theoretical, empirical & practical aspects of corporate risk management. Provides introduction to some of the basic risk management securities, options, futures, forwards & swaps. Highlights practical applications of these securities.

**CO 362 Business Information Systems**

#10 (2L2T) 1st (Ipswich: 150hrs/sem 1st)
Pre: (CO261 or 806 or CS180 or 181 or 182) + (CO111 or 131 or 211 or 811 or 830)
Nature & functions of computer-based information systems used to support management of a business; business databases & reporting; practical experience with business applications software.

**CO 364 Information Systems Analysis & Design**

#10 (2L2T) 1st
Pre: CO261 or 806 or CS180 or 182 Inc: CO864 P: CO362
Structured analysis & design; data analysis & design; object-oriented analysis & design; testing & quality assurance; practical group experience with computer-assisted software engineering tools.

**CO 365 Database Management Systems in Business**

#10 (2L2T) 2nd
Pre: CO261 Inc: CO865 or CS182
Introduction to database management, conceptual modelling, & data modelling; database application design; Structured Query Language; database processing; applications of database systems in a business context.

**CO 391 Technology Infrastructure Management for Electronic Commerce**

#10 (150hrs/sem)
Pre: CO291
Fundamental hardware & software infrastructure needed to support electronic commerce emphasising TCP/IP; cost-benefit analysis & connectivity options; capacity planning.

**CO 392 Securing the Commercial Internet**

#10 (150hrs/sem)
Pre: CO291
Controls & audit procedures associated with preserving authenticity, accuracy, completeness, timeliness & privacy of electronic transactions over the Internet; quality assurance for electronic commerce applications.

**CO 410 Honours Thesis**

#25 1;2
Inc: CO401
Students required to complete research thesis on selected topic within their area of major interest. Topic to be approved by Head of Department. For details consult Head of Department.

**CO 413 Scientific Method**

#25 (4S) Year
Inc: CO412
Introduction to science & scientific method. Initial part of course is on philosophy of science, then experimental design & data analysis are covered with specific reference to problems in the areas of commerce.

**CO 426 Corporations Law Honours**  
#10 (4S) 2nd  
Pre: CO223 or 323 or LA304 or 311 Inc: CO826 or LA825  
Detailed examination of current issues in company law.

**CO 435 Financial Accounting Honours A**  
#10 (4S) 1st  
Pre: CO333 or 336  
Economics-based research in financial accounting, in particular studies of use of accounting information in capital markets & factors influencing choices of accounting policy.

**CO 436 Financial Accounting Honours B**  
#10 (4S) 2nd  
Pre: CO333 or 336  
Financial accounting research & its implication for practice. Specific issues are included according to their importance to professional practice & accounting regulation.

**CO 437 Auditing & Public Practice Honours**  
#10 (4S) 1st  
Pre: CO334 P: CO343  
Consideration of theoretical issues & role aspects of the public accounting practitioner.

**CO 444 Managerial Accounting Honours A**  
#10 (4S) 1st  
Pre: CO242 or 342  
Implications of theory of the firm; research in managerial accounting; planning & control systems; budget process; divisional & managerial performance evaluation; information alternatives & managerial decision-making.

**CO 445 Managerial Accounting Honours B**  
#10 (4S) 1st  
Pre: CO242 or 342  
Theoretical concepts underlying decision analysis; uses in areas of managerial planning, control & performance evaluation in identifying type of information input/s required.

**CO 454 Business Finance Honours A**  
#10 (4S) 1st  
Pre: CO353  
Theory of finance within framework of capital asset pricing, option pricing & arbitrage pricing models.

**CO 455 Business Finance Honours B**  
#10 (4S) 2nd  
Pre: CO353 Inc: CO852  
Empirical research project investigating some aspects of Australian capital markets &/ or corporate finances in Australia. Project draws on analytical skills developed in CO353.
**CO 464 Information Systems Honours**

#10 (4S) 1st
Pre: CO263 or 362 or 364 or 365 or #20 CS subjs
Critical analysis of current research in information systems.

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**CO 491 Business Economic Honours**

NOT 2000

#10 (4S)
Pre: EC110 or 111
Problems in management from economic point of view; resale price maintenance, advertising, market structure, peakload pricing & regulation of commerce. Individual project applying tools of analysis.

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**CO 495 Selected Honours Seminars in Commerce A**

NOT 2000

#10 (4S)
Research seminar in topics relevant to commerce. Details available from Head of Department.

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**CO 496 Selected Honours Seminars in Commerce B**

NOT 2000

#10 (4S)
Research seminar in topics relevant to commerce. Details available from Head of Department.

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**Endnotes**

1. Also available on Ipswich campus, but not offered at Ipswich in 2000.
2. Offered at Ipswich campus only.