



**CHARTERED
ACCOUNTANTS**
AUSTRALIA + NEW ZEALAND

2024
Accounting Technician
Approved Academic Course List

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This course list is for students commencing study in 2024 with the intention of satisfying the Accounting Technician academic entry requirements.

Please note: Where a competency area has been incorporated into the course there will not be a specific subject listed. This will be shown as 'Integrated' on the schedule and the competency area will only be awarded to candidates who have completed all other listed subjects within that program.

Diploma Level study

AT Membership and the Accounting Technician's Program

If you have obtained any of the following qualifications at an NZQA registered higher education provider you will be eligible for the academic pathway of the Accounting Technician's program. You can apply for Provisional AT membership once enrolled in an approved course.

1. NZ Diploma of Business (Level 5) Accounting strand (NZQA2459).
2. NZ Diploma of Business (Level 6) Accounting strand (NZQA2460).

For those now residing in New Zealand with the AAT UK qualification completed:

3. AAT UK Level 4 Diploma in Professional Accounting (Q2022), with approved study covering New Zealand Taxation.

You can apply for Provisional AT membership to determine your eligibility.

Provisional CA Membership and the CA Program

If you have obtained any of the following qualifications at an NZQA registered higher education provider you may be eligible for Provisional Membership of Chartered Accountants Australia and New Zealand via alternative entry.

1. NZ Diploma of Business (Level 5) Accounting strand (NZQA2459).
2. NZ Diploma of Business (Level 6) Accounting strand (NZQA2460).
3. NZ Diploma of Business (Level 5) (NZQA2459).
4. NZ Diploma of Business (Level 6) (NZQA2460).

For those now residing in New Zealand with the AAT UK qualification completed:

5. AAT UK Level 4 Diploma in Professional Accounting (Q2002)

This pathway will involve completing additional pre-requisite study prior to beginning the CA Program. You may also be required to complete additional pre-requisite study before meeting our minimum academic requirements for Provisional Membership.

You can apply for Provisional Membership or a Standard Assessment to determine your eligibility.

Please note: You may be eligible for both Provisional Accounting Technician (AT) Membership and for Provisional Chartered Accountant (CA) Membership so ensure that you research your options prior to applying for either pathway.

Please note: Where a competency area has been incorporated into the course there will not be a specific subject listed. This will be shown as 'Integrated' on the schedule and the competency area will only be awarded to candidates who have completed all other listed subjects within that program.

Undergraduate and Postgraduate study

Auckland Institute of Studies

Bachelor of Business – completed at least one year of full-time study (or part time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT510	Accounting Systems and Processes	Accounting Systems and Processes
ACCT610	Financial Accounting	Financial Accounting and Reporting
LAWS510	Aotearoa New Zealand Business Law	Business Law
ECON510	Principles of Economics	Economics
FINA610	Business Finance	Finance and Financial Management
ACCT611	Management Accounting	Management Accounting
ACCT612	Taxation in Aotearoa New Zealand	Taxation
MKTG510	Fundamentals of Marketing	Business Acumen
MGMT510	Introduction to Management Dynamics	

Auckland University of Technology

Bachelor of Business – completed at least one year of full-time study (or part time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT502	Accounting Essentials	Accounting Systems and Processes
ACCT602	Financial Accounting	
ACCT502	Accounting Essentials	Financial Accounting and Reporting
ACCT602	Financial Accounting	
ACCT605	Accounting Legal and Regulatory Framework	Business Law
ECON505	Business Economics and Data Analysis	Economics
ACCT606	Financial Management for Accountants	Finance and Financial Management
ACCT603	Management Accounting	Management Accounting
ACCT604	Taxation	Taxation
	Integrated	Business Acumen

Auckland University of Technology

Master of Professional Accounting – completed at least one year of full-time study (or part time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT860	Financial Accounting	Accounting Systems and Processes
ACCT863	Accounting Information Systems	
ACCT860	Financial Accounting	Financial Accounting and Reporting
ACCT863	Accounting Information Systems	
ACCT869	Accounting Regulations and Business Law	Business Law
ECON863	Economics and Quantitative Methods	Economics
ACCT867	Finance for Accountants	Finance and Financial Management
ACCT861	Management Accounting for Business	Management Accounting
ACCT862	Taxation in New Zealand	Taxation
	Integrated	Business Acumen

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Lincoln University

Completed at least one year of full-time study (or part time equivalent) of one of the following degrees and passed the following subjects:

Bachelor of Commerce (Accounting and Finance)
Bachelor of Commerce (Agriculture and Professional Accounting)

Subject Code	Subject Name	Required Competence Area
ACCT 101	Accounting Fundamentals	Accounting Systems and Processes
ACCT 211	Financial Accounting	Financial Accounting and Reporting
LWST 114	Introduction to Commercial Law	Business Law
ECON 113	Economies and Markets	Economics
FINC 204	Financial Management	Finance and Financial Management
ACCT 202	Management Accounting	Management Accounting
ACCT 306	Taxation	Taxation
	Integrated	Business Acumen

Massey University

Completed at least one year of full-time study (or part time equivalent) of one of the following degrees and passed the following subjects:

Bachelor of Accountancy
Bachelor of Business (Accountancy)

Subject Code	Subject Name	Required Competence Area
110109	Introductory Financial Accounting	Accounting Systems and Processes
115112	Accounting for Business	
110209	Intermediate Financial Accounting	Financial Accounting and Reporting
115211	Business Law	Business Law
115113	Economics for Business	Economics
125230	Business Finance	Finance and Financial Management
110229	Management Accounting	Management Accounting
110289	Taxation	Taxation
	Integrated	Business Acumen

Massey University

Master of Professional Accountancy – completed at least one year of full-time study (or part time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
110701	Accounting Systems	Accounting Systems and Processes
110702	Financial Accounting and Reporting	Financial Accounting and Reporting
115771	Law of Business	Business Law
178771	Economics	Economics
125702	Financial Management	Finance and Financial Management
110703	Management Accounting and Decision Making	Management Accounting
110807	Tax	Taxation
	Integrated	Business Acumen

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Te Pūkenga

Bachelor of Accounting – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCY5101	Introduction to Accounting and Taxation	Accounting Systems and Processes
ACCY6102	Intermediate Financial Accounting	Financial Accounting and Reporting
ACCY5105	Commercial Law	Business Law
ACCY5106	Economics	Economics
ACCY6104	Introduction to Finance	Finance and Financial Management
ACCY5104	Budgets for Planning and Control	Management Accounting
ACCY6101	Intermediate Management Accounting	
ACCY6103	Taxation in Aotearoa New Zealand	Taxation
	Integrated	Business Acumen

Unitec Institute of Technology

Master of Professional Accounting – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACTY8101	Financial Accounting	Accounting Systems and Processes
ACTY8102	Advanced Financial Accounting	Financial Accounting and Reporting
ACTY8108	Business Law and The Business Environment	Business Law
ACTY8107	Business Finance and Economics	Economics
ACTY8107	Business Finance and Economics	Finance and Financial Management
ACTY8103	Strategic Management Accounting	Management Accounting
ACTY8104	Taxation	Taxation
	Integrated	Business Acumen

University of Auckland

Bachelor of Commerce – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
BUSINESS 114	Accounting for Decision Making	Accounting Systems and Processes
ACCTG 102	Accounting Concepts	
ACCTG 211	Financial Accounting	Financial Accounting and Reporting
COMLAW 101	Law in a Business Environment	Business Law
ECONOMICS 151 OR BUSINESS 115	Understanding the Global Economy OR Economics, Markets and Law	Economics
FINANCE 251	Financial Management	Finance and Financial Management
ACCTG 221	Cost and Management Accounting	Management Accounting
COMLAW 301	Taxation	Taxation
	Integrated	Business Acumen

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University of Auckland

Master of Professional Accounting – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
BUSMGT 713	Financial Reporting and Control	Accounting Systems and Processes
BUSMGT 731	Financial Reporting and Accounting	Financial Accounting and Reporting
BUSACT 701	Commercial and Corporate Law	Business Law
BUSMGT 714	Economics for Managers	Economics
BUSMGT 732	Business Finance	Finance and Financial Management
BUSMGT 734	Strategic Management Accounting	Management Accounting
BUSACT 703	Taxation for Business	Taxation
	Integrated	Business Acumen

University of Canterbury

Bachelor of Commerce – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT102	Accounting and Financial Information	Accounting Systems and Processes
ACCT103	Accounting and Taxation: An Introduction	
ACCT211	Financial Accounting	Financial Accounting and Reporting
ACCT152 OR LAWS101	Law and Business OR The Legal System	Business Law
ECON104	Introduction to Microeconomics	Economics
ECON105	Introduction to Macroeconomics	
FINC201	Business Finance	Finance and Financial Management
ACCT222	Management Accounting	Management Accounting
ACCT254	Introduction to Taxation	Taxation
MGMT100	Fundamentals of Management	Business Acumen

University of Canterbury

Master of Professional Accounting – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
MPAC601	Professional Accounting Principles	Accounting Systems and Processes
MPAC602	Advanced Professional Accounting Principles	Financial Accounting and Reporting
MBAZ605	Business Law	Business Law
MBAZ602	Business Economics	Economics
MBAZ603	Managerial Finance	Finance and Financial Management
MBAZ601	Managerial Accounting	Management Accounting
MPAC605	Taxation	Taxation
	Integrated	Business Acumen

University of Otago

Bachelor of Commerce – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT102	Principles of Accounting	Accounting Systems and Processes
ACCT211	Financial Accounting and Reporting	Financial Accounting and Reporting
BLAW211	Business Law Relating to Entities	Business Law
BSNS113	Economic Principles and Policy	Economics
BSNS114	Financial Decision Making	Finance and Financial Management
ACCT222	Cost and Management Accounting	Management Accounting
ACTP312	Taxation Practice	Taxation
BSNS111	Business and Society	Business Acumen

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University of Waikato

Completed at least one year of full-time study (or part-time equivalent) of one of the following degrees and passed the following subjects:

Bachelor of Business

Bachelor of Management Studies (Honours)

Bachelor of Management Studies/Bachelor of Laws

Subject Code	Subject Name	Required Competence Area
ACCTN102	Introductory Financial Accounting	Accounting Systems and Processes
ACCTN202	Intermediate Financial Accounting	Financial Accounting and Reporting
MNMGT304 OR LEGAL106 AND LEGAL204	Commercial Transactions OR Legal Systems and Societies AND Contracts	Business Law
ECONS101	Business Economics and the New Zealand Economy	Economics
FINAN101	Introduction to Finance	Finance and Financial Management
ACCTN203	Management Accounting: Accounting for Organisational Control	Management Accounting
ACCTN306	Taxation	Taxation
STMGMT101	Introduction to Management	Business Acumen

University of Waikato

Master of Professional Accounting – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCTP570	Accounting Systems and Processes	Accounting Systems and Processes
ACCTP571	Financial Accounting and Reporting	Financial Accounting and Reporting
ACCTP576	Business Law	Business Law
ECONS506	Economics for Business	Economics
ACCTP577	Performance Reporting	Finance and Financial Management
ACCTP573	Management Accounting and Strategic Decision Making	Management Accounting
ACCTP575	Advanced Taxation	Taxation
	Integrated	Business Acumen

Victoria University of Wellington

Bachelor of Commerce – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCY225	Accounting Technology and Systems Management	Accounting Systems and Processes
ACCY231	International External Reporting and Business Sustainability	Financial Accounting and Reporting
COML203	Legal Environment of Business	Business Law
ECON130	Microeconomic Principles	Economics
ECON141	Macroeconomic Principles	
FINA201 OR FINA211	Introduction to Corporate Finance OR Corporate Finance for Accounting and Business	Finance and Financial Management
ACCY223	Accounting for Sustainable Decision Making and Control	Management Accounting
TAXN201	Introduction to Taxation	Taxation
	Integrated	Business Acumen

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Victoria University of Wellington

Master of Professional Accounting – completed at least one year of full-time study (or part-time equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
MMPA 501	Financial Accounting	Accounting Systems and Processes
MMPA 506	Advanced Financial Accounting	Financial Accounting and Reporting
MMPA 503	Business Law	Business Law
MMPA 508	Economics	Economics
MMPA 504	Finance	Finance and Financial Management
MMPA 502	Sustainable Decision Making and Control	Management Accounting
MMPA 509	Taxation	Taxation
	Integrated	Business Acumen

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