



**CHARTERED
ACCOUNTANTS**
AUSTRALIA + NEW ZEALAND

**2020-2022
Accounting Technician
Approved Academic Course List**

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This course list is for students commencing or completing study between 2020 and 2022 with the intention of satisfying the Accounting Technician academic requirements in full by 31 December 2022.

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.

Ara Institute of Canterbury

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
AMIA 521	Introduction to Accounting and Taxation	Accounting Systems and Processes
AMAA 522	Applied Accounting	
AMAF 523	Analysis of Financial Information	Financial Accounting and Reporting
AMBP 524	Budgets for Planning and Control	Management Accounting
AMIF 603	Introduction to Finance	Finance & Financial Management
AMCL 510	Commercial Law	Business Law
AMTX 600	Taxation in New Zealand	Taxation
AMEC 520	Economics	Economics
	Integrated	Ethics

Auckland University of Technology

1. Bachelor of Business – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT502	Accounting Essentials	Accounting Systems and Processes
ACCT602	Financial Accounting	
ACCT602	Financial Accounting	Financial Accounting and Reporting
ACCT502	Accounting Essentials	Management Accounting
ACCT603	Management Accounting	
ACCT606	Financial Management for Accountants	Finance & Financial Management
ACCT605	Accounting Legal and Regulatory Framework	Business Law
ACCT604	Taxation for Accounting Studies	Taxation
BUSS504	Economics and Society	Economics
	Integrated	Ethics

Auckland Institute of Studies

1. Bachelor of Business – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
2.101	Accounting Principles	Accounting Systems and Processes
2.239	Financial Accounting	Financial Accounting and Reporting
2.236	Management Accounting	Management Accounting
2.223	Financial Management	Finance & Financial Management
2.114	Business Law	Business Law
2.235	NZ Taxation	Taxation
2.113	Business Economics	Economics
	Integrated	Ethics

Auckland University of Technology

1. Master of Professional Accounting – completed at least one year of FT study (or PT 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
ACCT861	Management Accounting for Business	Management Accounting
ACCT867	Finance for Accountants	Finance & Financial Management
LAWS860	Business Law	Business Law
ACCT862	Taxation in New Zealand	Taxation
ECON861	Economics for Business	Economics
ECON862	Statistics for Business	
	Integrated	Ethics

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Eastern Institute of Technology

1. New Zealand Diploma in Business (Level 5) Accounting Strand – successfully completed
2. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:
Bachelor of Business Studies (Accounting)
Graduate Diploma of Business (Accounting)
Graduate Diploma of Professional Accounting

Subject Code	Subject Name	Required Competence Area
DBA5.01	Introduction to Accounting and Taxation	Accounting Systems and Processes
DBA5.02	Applied Accounting	
AC6.01	Financial Accounting	Financial Accounting and Reporting
AC7.01	Advanced Financial Accounting	
AC6.02	Management Accounting	Management Accounting
AC7.02	Advanced Management Accounting	
AC6.03	Principles of Managerial Finance	Finance & Financial Management
BU5.06	Law for Business	Business Law
AC6.05	Corporate Law	
AC6.04	Taxation	Taxation
BU6.01	Economic Thinking	Economics
	Integrated	Ethics

Institute of the Pacific United New Zealand (IPU New Zealand) (2020 only)

1. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:
Bachelor of Contemporary International Studies (International Business major)

Subject Code	Subject Name	Required Competence Area
30.503	Financial Accounting	Accounting Systems and Processes
90.605	Organisation Management and Culture	
30.503	Financial Accounting	Financial Accounting and Reporting
30.603	Management Accounting	Management Accounting
30.503	Financial Accounting	Finance & Financial Management
30.602	Fundamentals of Corporate Finance	
30.513	New Zealand Business Law	Business Law
30.501	Business Economics	
30.733	Taxation	Taxation
30.501	Business Economics	Economics
90.605	Organisation Management and Culture	Ethics

Lincoln University

1. Completed at least one year of FT study (or PT equivalent) 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
ACCT101	Accounting Fundamentals	Accounting Systems and Processes
ACCT211	Financial Accounting	Financial Accounting and Reporting
ACCT202	Management Accounting	Management Accounting
FINC204	Financial Management	Finance & Financial Management
LWST114	Introduction to Commercial Law	Business Law
ACCT306	Taxation	Taxation
ECON113	Economies and Markets	Economics
	Integrated	Ethics

Manukau Institute of Technology (MIT)

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management or Graduate Diploma in Professional Accounting – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
311.537	Introduction to Accounting	Accounting Systems and Processes
311.538	Accounting Practices	
311.646	Intermediate Financial Accounting	Financial Accounting and Reporting
311.728	Advanced Financial Accounting	
311.647	Intermediate Management Accounting	Management Accounting
311.729	Advanced Management Accounting	
311.650	Introduction to Finance	Finance & Financial Management
323.510	Commercial Law	Business Law
323.607	The Law of Business Entities	
311.648	Taxation in New Zealand	Taxation
371.514	Economics	Economics
	Integrated	Ethics

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Massey University

1. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:

Bachelor of Accountancy
Bachelor of Business Studies (Accountancy)

Subject Code	Subject Name	Required Competence Area
110.109	Introductory Financial Accounting	Accounting Systems and Processes
115.112	Accounting for Business	
110.209	Intermediate Financial Accounting	Financial Accounting and Reporting
110.229	Management Accounting	Management Accounting
125.230	Business Finance	Finance & Financial Management
115.211	Business Law	Business Law
110.289	Taxation	Taxation
115.113	Economics for Business	Economics
	Integrated	Ethics

Massey University

2. Master of Professional Accountancy and Finance – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
110.701	Accounting Systems	Accounting Systems and Processes
110.702	Financial Accounting and Reporting	Financial Accounting and Reporting
110.703	Management Accounting and Decision Making	Management Accounting
125.702	Financial Management	Finance & Financial Management
115.771	Law of Business	Business Law
110.807	Tax	Taxation
178.771	Economics	Economics
	Integrated	Ethics

Nelson Marlborough Institute of Technology (NMIT)

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:

Bachelor of Commerce
Bachelor of Commerce (Accounting)

Subject Code	Subject Name	Required Competence Area
BAC501	Introduction to Accounting and Tax	Accounting Systems and Processes
BAC601/ ACC601	Financial Accounting	Financial Accounting and Reporting
BAC602/ ACC602	Management Accounting	Management Accounting
BAC603/ ACC603	Business Finance	Finance & Financial Management
LAWS510	Commercial Law	Business Law
BAC606/ ACC606	Taxation	Taxation
ECON520	Economics	Economics
BAC705/ ACC705	Auditing	Ethics

Northland Polytechnic

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor or Applied Management - completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
IA500	Introduction to Accounting	Accounting Systems and Processes
FA601	Intermediate Financial Accounting	Financial Accounting and Reporting
MA602	Intermediate Management Accounting	Management Accounting
IF603	Introduction to Finance	Finance & Financial Management
CL510	Commercial Law	Business Law
TX606	Taxation in New Zealand	Taxation
EC520	Economics	Economics
	Integrated	Ethics

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Open Polytechnic of New Zealand (Extramural Available)

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Business (Accounting) – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
71100	Accounting	Accounting Systems and Processes
71201	Financial Accounting	Financial Accounting and Reporting
71202	Management Accounting	Management Accounting
71205	Business Finance	Finance & Financial Management
71110	Introduction to Commercial Law	Business Law
71306	Taxation	Taxation
71120	Economic Environment	Economics
	Integrated	Ethics

Otago Polytechnic

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
BX509002	Financial Accounting	Accounting Systems and Processes
BX511002	Preparation and Analysis of Financial Statements	Accounting Systems and Processes
BX660101A	Intermediate Financial Accounting	Financial Accounting and Reporting
BX770008A	Advanced Financial Accounting	Financial Accounting and Reporting
BX510002	Planning and Managing Financial Performance	Management Accounting
BX660201A	Intermediate Management Accounting	Management Accounting
BX770014A	Advanced Management Accounting	Management Accounting
BX660301B	Introduction to Finance	Finance & Financial Management
BX661001	The Law of Business Entities	Business Law
BX660602A	Taxation in New Zealand	Taxation
BX552002	Economics	Economics
	Integrated	Ethics

Toi-Ohomai Institute of Technology (formerly Waiariki Bay of Plenty Polytechnic)

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCY5004	Accounting Principles and Taxation	Accounting Systems and Processes
ACCY6004	Accounting Information Systems	Accounting Systems and Processes
ACCY6006	Financial Accounting	Financial Accounting and Reporting
ACCY6007	Management Accounting	Management Accounting
BNKF5001	Fundamentals of Finance	Finance & Financial Management
LAWS6016	Commercial Law	Business Law
ACCY7003	Taxation	Taxation
ECON6004	Economics Micro and Macro	Economics
	Integrated	Ethics

Unitec Institute of Technology

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Business (Accountancy) – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACTY5200	Accounting for Business	Accounting Systems and Processes
ACTY5206	Accounting Applications	Accounting Systems and Processes
ACTY6201	Financial Accounting	Financial Accounting and Reporting
ACTY6212	Management Accounting	Management Accounting
ACTY5290	Principles of Managerial Finance	Finance & Financial Management
ACTY5320	Law of Business Obligations	Business Law
ACTY6210	Taxation	Taxation
ACTY5270	Economic Principles	Economics
	Integrated	Ethics

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Unitec Institute of Technology

3. Master of Applied Practice (Professional Accounting) – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
CISC8801	Accounting and Finance	Accounting Systems and Processes
CISC8802	Accounting Information Systems	
CISC8803	Financial Reporting	Financial Accounting and Reporting
CISC8804	Strategic Management Accounting	Management Accounting
CISC8801	Accounting and Finance	Finance & Financial Management
CISC8000	Applied Practice in Context	Business Law
CISC8805	Taxation	Taxation
CISC8000	Applied Practice in Context	Economics
	Integrated	Ethics

Universal College of Learning (UCOL)

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
AA500	Applied Accounting	Accounting Systems and Processes
AMFA601	Intermediate Financial Accounting	Financial Accounting and Reporting
AMMA602	Intermediate Management Accounting	Management Accounting
AMIF603	Introduction to Finance	Finance & Financial Management
AMLB610	The Law of Business Entities	Business Law
AMTX606	Taxation in New Zealand	Taxation
AMBE500	Business Law and Economics	Economics
	Integrated	Ethics

University of Auckland

1. Bachelor of Commerce – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCTG101	Accounting Information	Accounting Systems and Processes
ACCTG102	Accounting Concepts	
ACCTG211	Financial Accounting	Financial Accounting and Reporting
ACCTG221	Cost and Management Accounting	Management Accounting
FINANCE251	Financial Management	Finance & Financial Management
COMLAW101	Law in a Business Environment	Business Law
COMLAW301	Taxation	Taxation
ECON101	Microeconomics	Economics
ECON111	Macroeconomics	
	Integrated	Ethics

University of Auckland

2. Master of Professional Accounting – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

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

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University of Canterbury

1. Bachelor of Commerce (Accounting) – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

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

University of Canterbury

2. Master of Professional Accounting – completed at least one year of FT study (or PT 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
MBAZ601	Managerial Accounting	Management Accounting
MBAZ603	Managerial Finance	Finance & Financial Management
MBAZ605	Business Law	Business Law
MPAC605	Taxation	Taxation
MBAZ602	Business Economics	Economics
	Integrated	Ethics

University of Otago

1. Bachelor of Commerce – completed at least one year of FT study (or PT 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
ACCT222	Cost and Management Accounting	Management Accounting
BSNS114	Financial Decision Making	Finance & Financial Management
BLAW211	Business Law Relating to Entities	Business Law
ACTP312	Taxation Practice	Taxation
BSNS113	Economic Principles and Policy	Economics
	Integrated	Ethics

University of Otago

2. Master of Professional Accounting – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCT421	Principles of Financial Accounting	Accounting Systems and Processes
ACCT421	Principles of Financial Accounting	Financial Accounting and Reporting
ACCT422	Principles of Management Accounting	Management Accounting
ACCT423	Principles of Finance	Finance & Financial Management
ACCT429	Commercial Law	Business Law
ACTP412	Taxation Practice	Taxation
BSNS401	The Environment of Business and Economics	Economics
	Integrated	Ethics

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.

University of Waikato

1. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:

Bachelor of Business

Bachelor of Business Analysis – Financial

Bachelor of Business Analysis (Honours) – Financial

Bachelor of Management Studies

Bachelor of Management Studies (Honours)

Bachelor of Management Studies/Bachelor of Laws

Bachelor of Business Analysis/Bachelor of Laws

Bachelor of Business/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
ACCTN203	Management Accounting for Organisational Control	Management Accounting
FINAN101	Finance	Finance & Financial Management
MNMGT201/ MNMGT301 OR LEGAL106 AND LEGAL204	Business Law and the Legal Environment OR Legal Systems and Societies AND Contracts	Business Law
ACCTN306	Taxation	Taxation
ECONS101	Business Economics and the New Zealand Economy	Economics
	Integrated	Ethics

University of Waikato

2. Master of Professional Accounting – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCTN570	Fundamental Accounting for Decision Making	Accounting Systems and Processes
ACCTN571	Financial Accounting	Financial Accounting and Reporting
ACCTN573	Advanced Management Accounting	Management Accounting
ACCTN577	Financial Management	Finance & Financial Management
ACCTN576	Commercial and Corporate Law	Business Law
ACCTN575	Advanced Taxation	Taxation
ECONS506	Economics for Business	Economics
	Integrated	Ethics

Victoria University, Wellington

1. Bachelor of Commerce (Accounting) – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
ACCY111	Accounting	Accounting Systems and Processes
ACCY231	Financial Accounting	Financial Accounting and Reporting
ACCY223	Management Accounting	Management Accounting
FINA201 OR FINA211	Introduction to Corporate Finance OR Corporate Finance for Accounting and Business	Finance & Financial Management
COML203	Legal Environment of Business	Business Law
TAXN201	Introduction to Taxation	Taxation
ECON130	Microeconomic Principles	Economics
ECON141	Macroeconomic Principles	
	Integrated	Ethics

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.

Victoria University, Wellington

2. Master of Professional Accounting – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
MMPA501	Financial Accounting	Accounting Systems and Processes
MMPA506	Advanced Financial Accounting	Financial Accounting and Reporting
MMPA502	Management Accounting	Management Accounting
MMPA504	Finance	Finance & Financial Management
MMPA503	Business Law	Business Law
MMPA509	Taxation	Taxation
MMPA508	Economics	Economics
	Integrated	Ethics

Waikato Institute of Technology

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
BIBM500	Introduction to Accounting	Accounting Systems and Processes
BIBM602	Intermediate Management Accounting	Financial Accounting and Reporting
BIBM603	Introduction to Finance	Management Accounting
BIBM606	Introduction to Finance	Finance & Financial Management
BIBM521	Commercial Law	Business Law
BIBM604	Taxation in New Zealand	Taxation
BIBM572	Economics	Economics
	Integrated	Ethics

Western Institute of Technology at Taranaki

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Management – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
BAM5.010	Accounting Practices	Accounting Systems and Processes
BAM5.001	Introduction to Accounting	Financial Accounting and Reporting
BAM6.004	Intermediate Management Accounting	Management Accounting
BAM6.006	Introduction to Finance	Finance & Financial Management
BAM5.004	Commercial Law	Business Law
BAM6.005	Taxation	Taxation
BAM5.005	Economics	Economics
	Integrated	Ethics

Whitireia New Zealand

1. New Zealand Diploma in Business (level 5) Accounting Strand – successfully completed.
2. Bachelor of Applied Business Studies(Finance Major) – completed at least one year of FT study (or PT equivalent) and passed the following subjects:

Subject Code	Subject Name	Required Competence Area
BUS5100	Introduction to Accounting	Accounting Systems and Processes
BUS5101	Accounting Practices	
BUS6201	Intermediate Accounting	Financial Accounting and Reporting
BUS6252	Management Accounting	Management Accounting
BUS7307	Analysis and Forecasting	Finance & Financial Management
BUS5110	Introduction to Commercial Law	Business Law
BUS6250	Taxation	Taxation
BUS5120	Economic Environment	Economics
OR BUS6203	OR Applied Economics	
	Integrated	Ethics

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.