



**CHARTERED ACCOUNTANTS**  
AUSTRALIA + NEW ZEALAND

**2013**  
**AT Accredited Tertiary Courses**  
**Listing**  
**New Zealand**

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## Information

This document applies to students beginning their accountancy studies in 2013. The information contained in this document will assist you in planning your tertiary program, to meet Chartered Accountants ANZ's academic requirements for admission to the following designation:

- Accounting Technician (AT)

If you commenced your accounting studies prior to 2013 please refer to our [website](#) to download the ATC List for the year you commenced your studies. If you are unable to locate this, please email [assessment@charteredaccountantsanz.com](mailto:assessment@charteredaccountantsanz.com).

### AT Provisional Membership

Students intending to become Accounting Technicians through the academic pathway must complete the following academic requirements:

1. Two years of Approved Academic study
2. Required competence areas. Students must complete specific subjects to cover the required competence areas.

There may be pre-requisite requirements for the subjects listed in the Accredited Tertiary Course List. You should contact your University to determine any pre-requisite requirements for the subjects listed.

This document is not a publication of the University and therefore does not include the regulations or requirements for programmes or subjects. If you require advice about specific papers offered by your University, please contact the University directly.

### Auckland Institute of Studies previously AIS St Helens

Students who commenced the Bachelor of International Business in 2006 or later may be considered for AT membership provided they have completed specific subjects approved by CA ANZ. Please email a certified copy of your original academic transcript to [assessment@charteredaccountantsanz.com](mailto:assessment@charteredaccountantsanz.com) for advice.

## Auckland University of Technology (AUT)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	365000	Accounting for Decision Making
Accounting Practice	366611	Accounting Systems
Commercial Law	416614	Law for New Zealand Business
Economics	375001	Economic Principles 1
Organisational Management	465001	Management & Organisations
Business Communication	Not required for degree level study	
Information Technology	425000 and	Business Information Systems
	366611	Accounting Systems
Financial Accounting	366601	Financial Accounting for Companies
Management Accounting	366602	Management Accounting
<i>And two from the following:</i>		
Auditing	367904	Advanced Auditing
Taxation	367911	Taxation for Accounting Studies
Business Finance	367910	Managerial Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

## Christchurch Polytechnic Institute of Technology (CPIT)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	AMIA500	Introduction to Accounting
Accounting Practice	AMAP501	Accounting Practice
Commercial Law	AMCL510	Commercial Law
Economics	AMEC520	Economics
Organisational Management	AMMA530	Management
Business Communication	AMPC560	Professional Communication
Information Technology	AMBC550	Business Computing
Financial Accounting	AMFA601	Intermediate Financial Accounting
Management Accounting	AMMA602	Intermediate Management Accounting
<i>And two from the following:</i>		
Auditing	AMAA600	Auditing and Assurance
Taxation	AMTX606	Taxation in New Zealand
Business Finance	AMIF603	Introduction to Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	NZDB500	Accounting Principles
Accounting Practice	NZDB501	Accounting Practices
Commercial Law	NZDB510	Introduction to Commercial Law
Economics	NZDB520	The Economic Environment
Organisational Management	NZDB530	Organisation and Management

Business Communication	NZDB560	Business Communication
Information Technology	NZDB550	Business Computing
Financial Accounting	NZDB601	Financial Accounting
Management Accounting	NZDB602	Management Accounting
<i>And two from the following:</i>		
Auditing	NZDB605	Internal Auditing
Taxation	NZDB606	Taxation
Business Finance	NZDB603	Business Finance
<i>And:</i>	One optional paper	

## Eastern Institute of Technology (EIT)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCY5.01	Introduction to Accounting
Accounting Practice	ACCY5.02	Accounting Applications
Commercial Law	LAWS5.01	Law for Business
Economics	ECON5.01	Economic Principles
Organisational Management	MGMT5.01	Introduction to Management
Business Communication	Not required for degree level study	
Information Technology	ITSP5.01	Information Systems Principles
Financial Accounting	ACCY6.01	Financial Accounting
Management Accounting	ACCY6.02	Management Accounting
<i>And two from the following:</i>		
Auditing	ACCY6.07	Auditing
Taxation	ACCY6.08	Taxation
Business Finance	ACCY6.03	Principles of Managerial Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	401	Accounting Principles
Accounting Practice	501	Accounting Practices
Commercial Law	510	Introduction to Commercial Law
Economics	520	Economic Environment
Organisational Management	530	Organisation and Management
Business Communication	540	Business Communication
Information Technology	550	Business Computing
Financial Accounting	601	Financial Accounting
Management Accounting	602	Management Accounting
<i>And two from the following:</i>		
Auditing	605	Internal Audit
Taxation	606	Taxation
Business Finance	603	Business Finance
<i>And:</i>	One optional paper	

## Lincoln University

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCT103	Financial Information for Business
Accounting Practice	ACCT101	Accounting Fundamentals
Commercial Law	LWST101	Introduction to the Legal Environment of Business
	and LWST201	Commercial Law I
Economics	ECON110	Introduction to Applied Economics
Organisational Management	BMGT101	Introduction to Management
Business Communication	Not required for degree level study	
Information Technology	COMP101	Computing
	or COMM101	Introduction to the Commercial Environment
Financial Accounting	ACCT211	Financial Accounting
Management Accounting	ACCT202	Management Accounting
And two from the following:		
Auditing	ACCT203	Accounting and Information Systems
	and ACCT302	
Taxation	ACCT306	Taxation
Business Finance	FINC204	Financial Management
And:	Further degree-level papers to satisfy the two years' study requirement	

## Manukau Institute of Technology (MIT)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	311.537	Introduction to Accounting
Accounting Practice	311.538	Accounting Practices
Commercial Law	323.510	Commercial Law
Economics	371.514	Economics
Organisational Management	341.576	Management
Business Communication	181.519	Professional Communication
Information Technology	561.589	Business Computing
Financial Accounting	311.646	Intermediate Financial Accounting
Management Accounting	311.647	Management Accounting
And two from the following:		
Auditing	311.651	Auditing and Assurance
Taxation	311.648	Taxation in New Zealand
Business Finance	311.650	Introduction to Finance
And:	Further degree-level papers to satisfy the two years' study requirement	

## Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	400	Accounting Principles
Accounting Practice	501	Accounting Practices
Commercial Law	510	Introduction to Commercial Law
Economics	520	Economic Environment
Organisational Management	530	Organisation and Management
Business Communication	540	Business Communication
Information Technology	550	Business Computing
Financial Accounting	601	Financial Accounting
Management Accounting	602	Management Accounting
<i>And two from the following:</i>		
Auditing	605	Internal Audit
Taxation	606	Taxation
Business Finance	603	Business Finance
And:	One optional paper	

## Massey University

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	115.102	Accounting
Accounting Practice	110.109	Introductory Financial Accounting
Commercial Law	115.103	Legal and Social Environment of Business
Economics	115.106	Economics
Organisational Management	115.108	Organisations and Management
Business Communication	Not required for degree level study	
Information Technology	115.107	Management Information Systems
Financial Accounting	110.209	Intermediate Financial Accounting
Management Accounting	110.229	Management Accounting
<i>And two from the following:</i>		
Auditing	110.279	Auditing
Taxation	110.289	Taxation
Business Finance	125.230	Business Finance
And:	Further degree-level papers to satisfy the two years' study requirement	

## Nelson Marlborough Institute of Technology (NMIT)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACC502	Introduction to Accounting
Accounting Practice	ACC503	Computerised Accounting
Commercial Law	LAW510	Commercial Law
Economics	ECN520	Economics
Organisational Management	MGT530	Principles of Management
Business Communication	Not required for degree level study	
Information Technology	INF550	Principles of Business Computing
Financial Accounting	ACC601	Financial Accounting
Management Accounting	ACC602	Management Accounting
<i>And two from the following:</i>		
Auditing	ACC605	Auditing
Taxation	ACC606	Taxation
Business Finance	ACC603	Business Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	400	Accounting Principles
Accounting Practice	501	Accounting Practices
Commercial Law	510	Introduction to Commercial Law
Economics	520	Economic Environment
Organisational Management	530	Organisation and Management
Business Communication	560	Business Communication
Information Technology	550	Business Computing
Financial Accounting	601	Financial Accounting
Management Accounting	602	Management Accounting
<i>And two from the following:</i>		
Auditing	605	Internal Audit
Taxation	606	Taxation
Business Finance	603	Business Finance
<i>And:</i>	One optional paper	

## Northland Polytechnic

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	AMIA500	Introduction to Accounting
Accounting Practice	AMAP501	Accounting Practice
Commercial Law	AMCL510	Commercial Law
Economics	AMEC520	Economics
Organisational Management	AMMA530	Management
Business Communication	AMPC560	Professional Communication
Information Technology	AMBC550	Business Computing
Financial Accounting	AMFA601	Intermediate Financial Accounting
Management Accounting	AMMA602	Intermediate Management Accounting
<i>And two from the following:</i>		
Auditing	AMAA600	Auditing and Assurance
Taxation	AMTX606	Taxation in New Zealand
Business Finance	AMIF603	Introduction to Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	500	Accounting Principles
Accounting Practice	501	Accounting Practices
Commercial Law	510	Introduction to Commercial Law
Economics	520	The Economic Environment
Organisational Management	530	Organisation and Management
Business Communication	560	Business Communication
Information Technology	550	Business Computing
Financial Accounting	601	Financial Accounting
Management Accounting	602	Management Accounting
<i>And two from the following:</i>		
Auditing	605	Internal Auditing
Taxation	606	Taxation
Business Finance	603	Business Finance
<i>And:</i>	One optional paper	

## Open Polytechnic of New Zealand

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	71100	Accounting
Accounting Practice	71100	Accounting
Commercial Law	71110	Introduction to Commercial Law/ Introduction to Law
Economics	71120	The Economic Environment/ Economic Reasoning
Organisational Management	71130	Organisations and Management/ Business Management
Business Communication	Not required for degree level study	
Information Technology	71150	Information Systems
Financial Accounting	71201	Financial Accounting
Management Accounting	71202	Management Accounting
<i>And two from the following:</i>		
Auditing	71305	Auditing
Taxation	71306	Taxation
Business Finance	71205 or 71303	Business Finance Corporate Finance
	<i>And:</i> Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	400/ 100	Accounting Principles
Accounting Practice	501/ 101	Accounting Practices
Commercial Law	510/ 110	Introduction to Commercial Law
Economics	520/ 120	Economic Environment
Organisational Management	530/ 130	Organisation and Management
Business Communication	560/ 140	Business Communication
Information Technology	550/ 150	Business Computing/ Computer Concepts
Financial Accounting	601/ 201	Financial Accounting
Management Accounting	602/ 202	Management Accounting
<i>And two from the following:</i>		
Auditing	N/A	
Taxation	606/ 206	Taxation
Business Finance	603/ 203	Business Finance
<i>And:</i>	One optional paper	

## Southern Institute of Technology (SIT)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACC 102	Introduction to Accounting
Accounting Practice	ACC 103	Accounting Practices
Commercial Law	LAW110	Commercial Law
Economics	ECN120	Economics
Organisational Management	MGT130	Principles of Management
Business Communication	COM140	Professional Communications
Information Technology	INF150	Principles of Business Computing
Financial Accounting	ACC201	Financial Accounting
Management Accounting	ACC202	Management Accounting
<i>And two from the following:</i>		
Auditing	ACC205	Auditing
Taxation	ACC206	Taxation
Business Finance	ACC203	Business Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	400	Accounting Principles
Accounting Practice	501	Accounting Practices
Commercial Law	510	Introduction to Commercial Law
Economics	520	The Economic Environment
Organisational Management	530	Organisation and Management
Business Communication	560	Business Communication
Information Technology	550	Business Computing
Financial Accounting	601	Financial Accounting
Management Accounting	602	Management Accounting
<i>And two from the following:</i>		
Auditing	Not offered	
Taxation	606	Taxation
Business Finance	603	Business Finance
<i>And:</i>	One optional paper	

## Unitec Institute of Technology (UNITEC)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACTY 5200	Accounting for Business
Accounting Practice	ACTY 5206	Accounting Applications
Commercial Law	ACTY 5320	Law of Business Obligations
Economics	ACTY 5270	Economic Principles
Organisational Management	BSNS 5390	Managing in Organisations
Business Communication	Not required for degree level study	
Information Technology	ACTY 5230	Information Systems and Applications
Financial Accounting	ACTY 6201	Financial Accounting
Management Accounting	ACTY 6212	Management Accounting
<i>And two from the following:</i>		
Auditing	ACTY 7209	Advanced Auditing
Taxation	ACTY 6210	Taxation
Business Finance	ACTY 5290	Principles of Managerial Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACTY NZ400	Accounting Principles
Accounting Practice	ACTY NZ501	Accounting Practices
Commercial Law	ACTY NZ510	Introduction to Commercial Law
Economics	ACTY NZ520	The Economic Environment
Organisational Management	APMG NZ530	Organisation and Management
Business Communication	COMM NZ560	Business Communication
Information Technology	ISCG NZ550	Business Computing
Financial Accounting	ACTY NZ601	Financial Accounting
Management Accounting	ACTY NZ602	Management Accounting
<i>And two from the following:</i>		
Auditing	Not offered	
Taxation	ACTY NZ606	Taxation
Business Finance	ACTY NZ603	Business Finance
<i>And:</i>	One optional paper	

## University of Auckland

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCTG101	Accounting Information
	ACCTG191	Accounting Information for Decision Making
Accounting Practice	ACCTG 102	Accounting Concepts
	ACCTG192	Accounting Information Support
Commercial Law	COMLAW101	Law in a Business Environment
	COMLAW191	Law in Business and Information Management
Economics	ECON 101	Microeconomics
	ECON111	Macroeconomics
	ECON191	Business Economics
Organisational Management	MGMT 101	Organisation and Management
	BUSINESS 101	Business and Enterprise 1
	BUSINESS 102	Business and Enterprise 2
	BUSINESS 191	Introduction to Business
	BUSINESS 192	Business
Business Communication	Not required for degree level study	
Information Technology	INFOSYS 110	Business Computing
	INFOMGMT 191	Business Productivity Tools
	INFOMGMT 192	Business Analysis and Applications
Financial Accounting	ACCTG 211	Financial Accounting
	ACCTG 292	Financial Reporting
Management Accounting	ACCTG 221	Cost and Management Accounting
	ACCTG 291	Cost Accounting Systems
<i>And two from the following:</i>		
Auditing	ACCTG 312	Auditing
Taxation	COMLAW 301	Taxation
Business Finance	FINANCE 251	Financial Management
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	



## University of Canterbury

Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCT 102	Accounting and Financial Information
Accounting Practice	ACCT 103	Introduction to Financial Accounting
Commercial Law	ACCT 152	Law and Business
Economics	ECON 104 or	Introduction to Microeconomics
	ECON 105	Introduction to Macroeconomics
Organisational Management	MGMT 100	Fundamentals of Management
Business Communication	Not required for degree level study	
Information Technology	INFO 123	Information Systems and Technology
Financial Accounting	ACCT 211	Financial Accounting
Management Accounting	ACCT 222	Management Accounting
<i>And two from the following:</i>		
Auditing	ACCT 346	Auditing
Taxation	ACCT 254	Introduction to Taxation
Business Finance	FINC 201 and	Business Finance
	FINC203	Financial Markets, Institutions and Instruments
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

## University of Otago

Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCT102	Principles of Accounting
Accounting Practice	BSNS107	Understanding Accounting
Commercial Law	BLAW211	Business Law Relating to Entities
Economics	BSNS104	Introduction to Economics
Organisational Management	BSNS105	Understanding the Micro Business Environment
Business Communication	Not required for degree level study	
Information Technology	BSNS106	E-Business and Information Systems Development
Financial Accounting	ACCT211	Financial Accounting and Reporting
Management Accounting	ACCT222	Cost and Management Accounting
<i>And two from the following:</i>		
Auditing	ACTP311	Auditing Practice
Taxation	ACTP312	Taxation Practice
Business Finance	ACFI201	Corporate Financial Decisions
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

## University of Waikato

Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCT101	Accounting for Management
Accounting Practice	ACCT102	Introductory Financial Accounting
Commercial Law	MNGT221	Business Law, Ethics, Sustainability and the Treaty of Waitangi
Economics	ECON100	Business Economics and the New Zealand Economy
Organisational Management	STMG191	Introduction to Management
Business Communication	Not required for degree level study	
Information Technology	MSYS111	Information Systems and Supply Chain Management
Financial Accounting	ACCT202	Intermediate Financial Accounting
Management Accounting	ACCT231	Management Accounting: Accounting for Organisational Control
<i>And two from the following:</i>		
Auditing	ACCT341	Auditing
Taxation	ACCT351	Taxation
Business Finance	FINA201	Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

## Victoria University

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCY 111	Accounting
Accounting Practice	ACCY001	Bookkeeping
Commercial Law	COML203	Legal Environment of Business
Economics	ECON140	Economics and Strategic Behaviour
Organisational Management	MGMT101	Introduction to Management
Business Communication	Not required for degree level study	
Information Technology	ACCY225 or	Introduction to Accounting Systems
	INFO101	Foundations of Information Systems
Financial Accounting	ACCY231	Financial Accounting
Management Accounting	ACCY223	Management Accounting
<i>And two from the following:</i>		
Auditing	ACCY330	Auditing
Taxation	TAXN201	Introduction to Taxation
Business Finance	FINA201 or	Introduction to Corporate Finance
	FINA211	Corporate Finance for Accounting and Business
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

## Waiariki Institute of Technology

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	MGMT.5000	
Accounting Practice	MGMT.5901	
Commercial Law	MGMT.5910	
Economics	MGMT.5920	
Organisational Management	MGMT.5930	
Business Communication	COMM.5960	
Information Technology	MGMT.6957	
Financial Accounting	MGMT.6901	
Management Accounting	MGMT.6902	
<i>And two from the following:</i>		
Auditing	MGMT.6905	
Taxation	MGMT.6906	
Business Finance	MGMT.6903	
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	MGMT 4400	
Accounting Practice	MGMT.5501	
Commercial Law	MGMT.5510	
Economics	MGMT.5520	
Organisational Management	MGMT.5530	
Business Communication	COMM.5560	
Information Technology	COMP.5550	
Financial Accounting	MGMT.6601	
Management Accounting	MGMT.6602	
<i>And two from the following:</i>		
Auditing	MGMT.6905	
Taxation	MGMT.6606	
Business Finance	MGMT.6603	
<i>And:</i>	One optional paper	

## Waikato Institute of Technology (WINTER)

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	BBSD501	
Accounting Practice	BBS502	
Commercial Law	BBSD521	
Economics	BBSD561	
Organisational Management	BBSD571	
Business Communication	Not required for degree level study	
Information Technology	BBSD511	
Financial Accounting	BBSD601	
Management Accounting	BBSD602	
<i>And two from the following:</i>		
Auditing	BBSD705	
Taxation	BBSD603	
Business Finance	BBSD631	
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	BSQA400	
Accounting Practice	BSQA501	
Commercial Law	BSQA510	
Economics	BSQA520	
Organisational Management	BSQA530	
Business Communication	BSQA560	
Information Technology	BSQA550	
Financial Accounting	BSQA601	
Management Accounting	BSQA602	
<i>And two from the following:</i>		
Auditing	N/A	
Taxation	BSQA606	
Business Finance	BSQA603	
<i>And:</i>	One optional paper	

## Whitireia New Zealand

### Degree Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	BUS5100	Introduction to Accounting
Accounting Practice	BUS5101	Accounting Practices
Commercial Law	BUS5110	Introduction to Commercial Law
Economics	BUS5120	Economic Environment
Organisational Management	BUS5130	Organisation and Management
Business Communication	Not required for degree level study	
Information Technology	BUS5150	Computer Concepts
Financial Accounting	BUS6201	Intermediate Accounting
Management Accounting	BUS6252	Management Accounting
<i>And two from the following:</i>		
Auditing	BUS6263	Audit and Assurance
Taxation	BUS6250	Taxation
Business Finance	BUS6202	Introductory Finance
<i>And:</i>	Further degree-level papers to satisfy the two years' study requirement	

### Diploma Level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	400	Accounting Principles
Accounting Practice	501	Accounting Practices
Commercial Law	510	Introduction to Commercial Law
Economics	520	The Economic Environment
Organisational Management	530	Organisation and Management
Business Communication	560	Business Communication
Information Technology	550	Business Computing
Financial Accounting	601	Financial Accounting
Management Accounting	602	Management Accounting
<i>And two from the following:</i>		
Auditing	605	Internal Auditing
Taxation	606	Taxation
Business Finance	603	Business Finance
<i>And:</i>	One optional paper	