



**CHARTERED ACCOUNTANTS**  
AUSTRALIA + NEW ZEALAND

**2013**

**Accredited Tertiary Courses Listing**

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**Please note:** Where a competence area has been incorporated into the course there will not be a specified subject listed. This will be shown as "Integrated" on the schedule and the competence area will only be awarded to candidates who have completed all other listed subjects from that programme.

### 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 designations:

- Chartered Accountants (CA)
- Associate Chartered Accountants (ACA)

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).

### ACA / CA Provisional Membership

The academic requirements for becoming a Chartered Accountant or Associate Chartered Accountant are the same. Students intending to become Chartered Accountants or Associate Chartered Accountants must complete the following academic requirements:

1. Completion of a New Zealand or Australian bachelor's degree or a qualification that is assessed as comparable
2. Required competence areas. Students must complete specific subjects to cover the competence areas.

### IMPORTANT NOTES

#### Commercial and Corporate Law

To satisfy the Commercial and Corporate Law topic in full, students must complete the specific subjects outlined in this Accredited Tertiary Course List (ATC). If the Commercial and Corporate Law competence area has been partially completed at another tertiary students will need to approach their new tertiary to discuss the possibility of obtaining specified cross credits towards the required subjects. If the tertiary is not able to award cross credits the student will need to complete the relevant subject's outlined in this document to satisfy the Commercial and Corporate Law competence area in full.

#### MPA/MPAF/MPAcct Graduates

If you have completed and been granted one of Chartered Accountants ANZ's approved MPA/ MPAF/ MPAcct qualifications including all the approved subjects outlined for this course at a Chartered Accountants Australia and New Zealand approved tertiary, you will not be required to provide evidence of a Bachelor's degree when applying for Provisional Membership.

#### Prerequisites

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.

**Please note:** Where a competence area has been incorporated into the course there will not be a specified subject listed. This will be shown as "Integrated" on the schedule and the competence area will only be awarded to candidates who have completed all other listed subjects from that programme.

## New Zealand Accredited Courses

### Auckland University of Technology (AUT)

#### Bachelor's Degree

Code	Subject	Subject Name	Competence Area
365000*		Accounting for Decision making <b>and</b> Financial Accounting for Companies <b>and</b> Accounting Systems <b>and</b> Current Issues in Financial Accounting	Financial Accounting
366601			
366611			
367901			
365000*		Accounting for Decision making <b>and</b> Management Accounting <b>and</b> Advanced Management Accounting	Management Accounting
366602			
367902			
366611		Accounting Systems <b>and</b> Advanced Auditing	Auditing and Assurance
367904			
367911		Taxation for Accounting Studies	Taxation
367910		Managerial Finance	Finance
425000		Business Information Systems <b>and</b> Accounting Systems	Accounting Information Systems
366611			
416614		Law for New Zealand Business	Commercial and Corporate Law
465001		Management and Organisations	Organisational Management
305000		Quantitative Methods	Quantitative Methods
375001		Economic Principles 1	Economics

\*Students completing the Graduate Diploma in Business do not need to take 365000

### Auckland University of Technology (AUT)

#### Master of Professional Accounting

Subject Code	Subject Name	Competence Area
368903	Financial Accounting <b>and</b> Advanced Financial Accounting <b>and</b> Professional Accounting Practice	Financial Accounting
368908		
369024		
368904	Management Accounting for Business <b>and</b> Strategic Management Accounting	Management Accounting
368909		
368907	Auditing	Auditing and Assurance
368905	Taxation in New Zealand	Taxation
368910	Finance for Accountants	Finance
368906	Accounting Information Systems	Accounting Information Systems

418901	Business Law <b>and</b> Law of Business Organisations	Commercial and Corporate Law
418902		
468901	Managing Organisations and People	Organisational Management
378902	Statistics for Business	Quantitative Methods
378901	Economics for Business	Economics

### Christchurch Polytechnic Institute of Technology (CPIT)

#### Bachelor's Degree

Subject Code	Subject Name	Competence Area
AMFA700	Advanced Financial Accounting	Financial Accounting
AMMA700	Advanced Management Accounting	Management Accounting
AMAA600	Auditing and Assurance	Auditing and Assurance
AMTX606	Taxation in New Zealand	Taxation
AMIF603	Introduction to Finance	Finance
AMIS600	Accounting Information Systems <b>and</b> Business Computing	Accounting Information Systems
AMBC550		
AMCL510	Commercial Law <b>and</b> Law of Business Entities	Commercial and Corporate Law
AMBL610		
AMMA530	Management	Organisational Management
AMBD500	Business Data Analysis <b>and</b> Research Methods	Quantitative Methods
AMRM600		
AMEC520	Economics	Economics

### Eastern Institute of Technology (EIT)

#### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACCY7.01	Advanced Financial Accounting	Financial Accounting
ACCY7.02	Advanced Management Accounting	Management Accounting
ACCY7.07	Advanced Auditing <b>or</b> Auditing	Auditing and Assurance
ACCY6.07		
ACCY7.08	Advanced Taxation <b>or</b> Taxation	Taxation
ACCY6.08		
ACCY7.11	Corporate Finance <b>or</b> Principles of Managerial Finance	Finance
ACCY6.03		
ACCY6.04	Accounting Information Systems	Accounting Information Systems
LAWS5.01	Law for Business <b>and</b> Corporate Law	Commercial and Corporate Law
LAWS6.01		
MGMT5.01	Introduction to Management	Organisational Management
QUAN5.01	Quantitative Analysis	Quantitative Methods
ECON5.01	Economic Analysis	Economics

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## Lincoln University

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACCT211	Financial Accounting and Advanced Financial Accounting	Financial Accounting
ACCT310		
ACCT202	Management Accounting and Advanced Management Accounting	Management Accounting
ACCT308		
ACCT302	Auditing	Auditing and Assurance
ACCT306	Taxation	Taxation
FINC204	Financial Management	Finance
ACCT203	Accounting Information Systems	Accounting Information Systems
LWST101	Introduction to the Legal Environment of Business and Commercial Law 1	Commercial and Corporate Law
LWST201		
BMGT101	Introduction to Management	Organisational Management
QMET103	Statistics	Quantitative Methods
ECON110	Introduction to Applied Economics	Economics

## Massey

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
110.309	Advanced Financial Accounting	Financial Accounting
110.329	Advanced Management Accounting	
110.279	Auditing or Advanced Auditing	Auditing and Assurance
110.379		
110.289	Taxation or Advanced Taxation	Taxation
110.389		
125.230	Business Finance	Finance
110.349	Advanced Accounting Information Systems or Accounting Information Systems	Accounting Information Systems
110.249		
155.203	Law of Business Organisations and Commercial Law	Commercial and Corporate Law
155.210		
115.108	Organisations and Management	Organisational Management
115.101	Statistics for Business	Quantitative Methods
115.106	Economics	Economics

## Massey

### Master of Professional Accountancy and Finance (MPAF)

Subject Code	Subject Name	Competence Area
110.804*	Advanced Financial Accounting and Reporting	Financial Accounting
110.805*	Advanced Strategic Management Accounting	Management Accounting
110.806*	Auditing and Assurance	Auditing and Assurance
110.807*	Tax	Taxation
125.803*	Corporate Finance	Finance
110.701	Accounting Systems	Accounting Information Systems

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155.771	Law of Business	Commercial and Corporate Law
152.771	Management in Organisations	Organisational Management
125.701	Quantitative Methods for Accounting and Finance	Quantitative Methods
178.771	Economics	Economics

\* Offered in 2014

## Manukau Institute of Technology (MIT)

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
311.728	Advanced Financial Accounting or Advanced Corporate Reporting	Financial Accounting
311.724		
311.729	Advanced Management Accounting	Management Accounting
311.651	Auditing and Assurance	Auditing and Assurance
311.648	Taxation in New Zealand	Taxation
311.650	Introduction to Finance	Finance
578.604	Accounting Information Systems	Accounting Information Systems
323.510	Commercial Law or Commercial Law 1 AND	Commercial and Corporate Law
323.508		
323.607	The Law of Business Entities	
341.576	Management	Organisational Management
143.505	Business Statistical Analysis	Quantitative Methods
371.514	Economics	Economics

## Nelson Marlborough Institute of Technology (NMIT)

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACC701	Advanced Financial Accounting	Financial Accounting
ACC702	Advanced Management Accounting	Management Accounting
ACC605	Auditing or Auditing or Advanced Auditing	Auditing and Assurance
ACC705		
ACC715		
ACC606	Taxation or Advanced Taxation	Taxation
ACC706		
ACC603	Financial Management or Business Finance	Finance
ACC703		
ACC604	Accounting Information Systems	Accounting Information Systems
LAW510	Commercial Law and Company Law	Commercial and Corporate Law
LAW610		
MGT530	Principles of Management	Organisational Management
QNT565	Quantitative Analysis	Quantitative Methods
ECN520	Economics	Economics

## Northtec

### Bachelor's Degree

Subject Code	Subject Name	Area
AMFA 700	Advanced Financial Accounting	Financial Accounting
AMFA 601	Intermediate Financial Accounting	
AMIA 500	Introduction to Accounting	
AMMA 700	Advanced Management Accounting	Management Accounting
AMMA 602	Intermediate Management Accounting	
AMAA600	Auditing and Assurance	Auditing and Assurance
AMTX606	Taxation	Taxation
AMIF603	Introduction to Finance	Finance
AMBC550	Business Computing	Accounting Information Systems
AMIS600	Management Information Systems	
AMAA600	Auditing and Assurance	
AMCL510	Commercial Law	Commercial and Corporate Law
AMBL610	Law of Business Entities	
AMMA530	Management	Organisational Management
AMPC560	Professional Communication	
AMRM600	Research Methodology	Quantitative Methods
AMDA560	Business Data Analysis	
AMEC520	Economics	Economics

## The Open Polytechnic of New Zealand (TOPNZ)

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
71 301	Advanced Financial Accounting	Financial Accounting
71 302	Advanced Management Accounting	Management Accounting
71 305	Auditing	Auditing and Assurance
71 306	Taxation	Taxation
71 303	Corporate Finance	Finance
71 205	or Business Finance	
71 204	Accounting Information Systems	Accounting Information Systems
Option 1: to be completed <b>prior</b> to 2013		Commercial and Corporate Law
71 110	Introduction to Law / Introduction to Commercial Law	
71 214	and Law of Business Organisations	
71 315	and Business Finance Law	OR
Option 2: to be completed <b>after</b> 2012		
71 110	Introduction to Law/ Introduction to Commercial Law	Commercial and Corporate and Finance Law
71 210	and Corporate and Finance Law	
71 245	Organisational Behaviour	Organisational Management
72 160	Statistical Analysis	Quantitative Methods
71 120	Economic Reasoning / The Economic Environment	Economics

## Southern Institute of Technology (SIT)

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACC 102	Introduction to Accounting	Financial Accounting
ACC 103	Accounting Practices	
ACC 201	and Financial Accounting	
ACC 301	and Advanced Financial Reporting	
ACC 202	Management Accounting	Management Accounting
ACC 302	and Advanced Management Accounting	
ACC 205	Auditing	Auditing and Assurance
ACC 206	Taxation	Taxation
ACC 203	Business Finance	Finance
ACC 204	Accounting Information Systems	Accounting Information Systems
LAW 110	Commercial Law	Commercial and Corporate Law
LAW 210	and Company Law	
MAN 130	Principles of Management	Organisational Management
QNT 165	Quantitative Analysis	Quantitative Methods
ECN 120	Economics	Economics

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## The University of Auckland

### Bachelor's Degree

Subject Code	Subject Name	Area
ACCTG 311	Financial Accounting	Financial Accounting
ACCTG 392	Advanced Financial Reporting	
ACCTG 221	Cost and Management Accounting	* Management Accounting
ACCTG 321	Strategic Management Accounting	
ACCTG 331	Revenue and Cost Management	
ACCTG 391	Financial Decision Support	
ACCTG 312	Auditing	Auditing and Assurance
COMLAW 301	Taxation	Taxation
LAWCOMM403	Tax Law	
FINANCE 251	Financial Management	Finance
FINANCE 351	Advanced Financial Management	
ACCTG 222	Accounting Information Systems	Accounting Information Systems
INFOMGMT 296	Information Systems for Business	
COMLAW 101	Law in a Business Environment	Commercial and Corporate Law
COMLAW 191	Law in Business & Info Management	
COMLAW201	Commercial Contracts	
COMLAW 203	Company Law	
LAW 121G	Law & Society	
LAW 241	Law of Contract	
LAWCOMM 402	Company Law	
LAW 131	Legal Method	
LAW 101	The Legal System	
MGMT 101	Organisation and Management	
BUSINESS 101	Business and Enterprise 1	
BUSINESS 102	Business and Enterprise 2	
BUSINESS191	Introduction to Business	
BUSINESS 192	Business Management	
STATS 108	Statistics for Commerce	Quantitative Methods
ECON 101	Microeconomics	Economics
ECON 111	Macroeconomics	
ECON 191	Business Economics	

\* Students who commenced their degree between 1 January 2013 and 31 December 2015 will be exempted from completing ACCTG 221 due to an error in the 2013, 2014 and 2015 academic schedules published by NZICA (now CA ANZ). CA ANZ still strongly encourages students to complete ACCTG 221 to better prepare themselves for the Management Accounting and Applied Finance module of the CA Program.

## The University of Auckland

### Master of Professional Accounting

Subject Code	Subject Name	Competence Area
BUSACT 704	Auditing for Business	Financial Accounting
BUSMGT 713	Financial Reporting and Control	
BUSMGT 731	Financial Reporting and Accounting	
BUSMGT 713	Financial Reporting and Control	Management Accounting
BUSMGT 733	Analysing Financial Statements	
BUSMGT 734	Strategic Management Accounting	
BUSACT 704	Auditing for Business	
BUSACT 703	Taxation for Business	Auditing and Assurance
BUSMGT 732	Business Finance	Finance
BUSMGT 733	Analysing Financial Statements	
BUSACT 702	Accounting Information Systems	Accounting Information Systems
BUSACT 701	Commercial and Corporate Law	Commercial and Corporate Law
BUSACT 711	Managing People and Organisations	Organisational Management
BUSACT 712	Business Analytics	Quantitative Methods
BUSACT 714	Economics for Managers	Economics

## UNITEC

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACTY 7201	Advanced Financial Accounting	Financial Accounting
ACTY 7212	Advanced Management Accounting	Management Accounting
ACTY 7209	Advanced Auditing	Auditing and Assurance
ACTY 6210	Taxation	Taxation
ACTY 6290	Business Finance	Finance
ACTY 6206	Accounting Information Systems	Accounting Information Systems
ACTY 5320	Law of Business Obligations	Commercial and Corporate Law
ACTY 6320	Law of Business entities	
BSNS 5390	Managing in Organisations	Organisational Management
ACTY 5401	Business Statistics	Quantitative Methods
ACTY 5270	Economic Principles	Economics

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## University of Canterbury

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACCT 211	Financial Accounting	Financial Accounting
ACCT 312	Advanced Financial Accounting	
ACCT 222	Management Accounting	Management Accounting
ACCT 332	Advanced Management Accounting	
ACCT 346	Auditing	Auditing and Assurance
ACCT 358	Advanced Issues in Taxation	Taxation
FINC 201	Business Finance	Finance
FINC203	Financial Markets, Institutions & Instruments	
INFO 243	Accounting Information Systems	Accounting Information Systems
ACCT 152	Law and Business	Commercial and Corporate Law
ACCT 252	Law of Business Contracts	
ACCT 256	Law of Business Organisations	
MGMT 100	Fundamentals of Management	Organisational Management
STAT 101	Statistics 1	Quantitative Methods
MSCI 110	Quantitative Methods for Business	
ECON 104	Introduction to Microeconomics	Economics
ECON 105	Introduction to Macroeconomics	

## University of Otago

### Bachelor's Degree

Subject Code	Subject Name	Competence Area	
ACCT 211	211 Financial Accounting	Financial Accounting	
ACCT 310	Issues in Financial Reporting		
ACCT 315	Advanced Financial Accounting		
ACCT 222	Cost and Management Accounting	Management Accounting	
ACCT 302	Accounting Performance Management		
ACCT 307	Management Accounting		
ACTP 311	Auditing Practice	Auditing and Assurance	
ACTP 312	Taxation Practice	Taxation	
LAWS 416	Taxation		
BSNS 108	Business Finance	Finance	
ACFI 201	Corporate Financial Decisions		
BSNS 106	Information and Communication in Organisations	Accounting Information Systems	
ACTP 311	Auditing Practice		
ACFI 201	Corporate Financial Decisions		
BLAW 211	Business Law Relating to Entities	Commercial and Corporate Law	
BLAW 212	Business Law Relating to Obligations		
	OR		
LAWS 203	Property Law		
LAWS 204	Public Law		
LAWS 202	Law of Contracts		
LAWS 301	Law of Torts		
LAWS 307/407	Company Law		
ACCT 302	Accounting Performance Management		Organisational Management
ACCT 307	Management Accounting		
BSNS 105	Management and Organisations		
BSNS 102	Quantitative Analysis for Business	Quantitative Methods	
STAT 110	Statistical Methods		
STAT 115	Introduction to Biostatistics		
BSNS 104	Introduction to Economics	Economics	

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## University of Waikato

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACCT 301/401	Accounting Theory and Financial Accounting	Financial Accounting
ACCT 302	Financial Accounting	Financial Accounting
ACCT 331/431	Management Accounting	Management Accounting
ACCT 341	Auditing	Auditing and Assurance
ACCT 351	Taxation	Taxation
FINA 201	Finance	Finance
ACCT 313	Accounting Info Technology & Systems OR	Accounting Information Systems
MSYS 111	Info Systems & Supply Chain Management and Introductory Financial Accounting and Management Accounting: Accounting for Organisations	
ACCT 102		
ACCT 231		
ACCT 321	Commercial Law or Commercial Transactions AND	Commercial and Corporate Law
LAWS 426		
ACCT 322	Law of Business Enterprises or Corporate Entities	
LAWS 305		
<b>For the BBA degree</b>		
ACCT224/324	Legal Issues in E – Commerce AND	
ACCT322	Law of Business Enterprise or Corporate Entities	
LAWS 305		
STMG 191	Introduction to Management or Organisational Behaviour	Organisational Management
HRMG 241		
STAT 160	Management Statistics or equivalent	Quantitative Methods
ECON 100	Business Economics & the NZ Economy	Economics

## Victoria University Wellington

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
ACCY 308	Advanced Financial Accounting	Financial Accounting
ACCY 302	Advanced Management Accounting	Management Accounting
ACCY 330	Auditing	Auditing and Assurance
TAXN301	Advanced Domestic Taxation or Advanced Domestic Taxation	Taxation
ACCY 305		
FINA 201	Introduction to Corporate Finance or Corporate Finance for Accounting and Business	Finance
FINA 211		
ACCY 225	Introduction to Accounting Systems	Accounting Information Systems
COML 303	Law of Organisations or Law of Organisations or Business Associations AND	Commercial and Corporate Law
COML 204		
LAWS 360		
LAWS 211	The Law of Contract or Law of Contractual Obligations or Business Contracts	
COML 305		
COML 310		
MGMT 101	Introduction to Management	Organisational Management
QUAN 102	Statistics for Business	Quantitative Methods
ECON 140	Economics and Strategic Behaviour	Economics

## Victoria University Wellington

### Master of Professional Accounting (MPA)

Subject Code	Subject Name	Competence Area
MMPA 506	Advanced Financial Accounting	Financial Accounting
MMPA 512	Advanced Management Accounting	Management Accounting
MMPA 510	Auditing	Auditing and Assurance
MMPA 509	Taxation	Taxation
MMPA 514	Advanced Financial Management	Finance
MMPA 513	Accounting Systems	Accounting Information Systems
MMPA 503	Business Law and Corporations and Business Associations Law	Commercial and Corporate Law
MMPA 505		
MMPA 511	Management	Organisational Management
MMPA 507	Statistics	Quantitative Methods
MMPA 508	Economics	Economics

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## Waiariki Institute of Technology

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
MGMT.7901	Advanced Financial Accounting	Financial Accounting
MGMT.7902	Advanced Management Accounting	Management Accounting
MGMT.6905	Auditing	Auditing and Assurance
MGMT.6906	Taxation	Taxation
MGMT.6903	Business Finance	Finance
MGMT.6957	Accounting Information Systems	Accounting Information Systems
MGMT .5910	Introduction to Commercial Law and Corporate Law	Commercial and Corporate Law
MGMT .6911	Introduction to Commercial Law and Corporate Law	Commercial and Corporate Law
MGMT .5930	Organisation and Management	Organisational Management
MGMT .5922	Business Statistics	Quantitative Methods
MGMT .5920	Economic Environment	Economics

## Whitireia- Auckland Campus only

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
Bus7351	Advanced Financial Accounting	Financial Accounting
Bus7350	Advanced Management Accounting	Management Accounting
Bus6263	Audit and Assurance	Auditing and Assurance
Bus6250	Taxation	Taxation
Bus7307	Analysis and Forecasting	Finance
Bus6251	Accounting Information Systems	Accounting Information Systems
Bus5110	Introduction to Commercial Law	Commercial and Corporate Law
Bus5130	Organisation and Management	Organisational Management
Bus5160	Business Data Analysis	Quantitative Methods
Bus5120	Economic Environment	Economics

## Waikato Institute of Technology (WINTERC)

### Bachelor's Degree

Subject Code	Subject Name	Competence Area
BBSD701	Advanced Financial Accounting	Financial Accounting
BBSD702	Advanced Management Accounting	Management Accounting
BBSD705	Auditing	Auditing and Assurance
BBSD603	Taxation	Taxation
BBSD703	Advanced Taxation	Taxation
BBSD631	Principles of Managerial Finance	Finance
BBSD732	Corporate Finance	Finance
BBSD611	Accounting Information Systems	Accounting Information Systems
BBSD521	Introduction to Law and Corporate Law	Commercial and Corporate Law
BBSD622	Introduction to Law and Corporate Law	Commercial and Corporate Law
BBSD571	Introduction to Management	Organisational Management
BBSD531	Quantitative Analysis	Quantitative Methods
BBSD561	Economics	Economics

**Please note:** Where a competence area has been incorporated into the course there will not be a specified subject listed. This will be shown as "Integrated" on the schedule and the competence area will only be awarded to candidates who have completed all other listed subjects from that programme.