



CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

2016
Accredited Tertiary Courses Listing
New Zealand

Contents

Information	3
North Island	4
Auckland University of Technology (AUT) - Confirmed.....	4
Eastern Institute of Technology (EIT) - Confirmed.....	6
Manukau Institute of Technology (MIT) – Confirmed.....	8
Massey University- Confirmed.....	10
Northland Polytechnic – Confirmed	12
Open Polytechnic of New Zealand (Extramural Available) - Confirmed	14
Unitec Institute of Technology – Confirmed	16
University of Auckland – Confirmed.....	18
University of Waikato - Confirmed	20
Victoria University – Confirmed	22
Toi-Ohomai Institute of Technology (formerly Waiariki Bay of Plenty Polytechnic) – Confirmed	24
Western Institute of Technology at Taranaki (WITT) – Confirmed	26
Waikato Institute of Technology (WINTEC) – Confirmed	27
Whitireia New Zealand (Auckland Campus) – Confirmed.....	29
South Island	31
Ara Institute of Canterbury (formerly CPIT) -Confirmed.....	31
Lincoln University - Confirmed.....	33
Nelson Marlborough Institute of Technology (NMIT) – Confirmed.....	35
Otago Polytechnic- Confirmed	37
Southern Institute of Technology (SIT) – Confirmed	39
University of Canterbury –Confirmed	41
University of Otago – Confirmed	43

Information

This document applies to students beginning their accountancy studies in 2016. 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)
- Accounting Technicians (AT)

If you commenced your accounting studies prior to 2016 please refer to our [website](#) to download an application for assessment of NZ academic record and submit this to us. Details regarding the assessment process are outlined on the form.

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.

Please note: If you have completed and been granted one of Chartered Accountants ANZ's approved MPA/ MPAF/ MPAct qualifications including all the approved papers 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.

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 for advice.

Institute of the Pacific United New Zealand (IPU New Zealand) previously International Pacific College (IPC)

Students who commenced degree level study after 2014 and have completed or been cross credited a minimum of 240 credits that include specific subjects approved by CA ANZ can be considered for AT membership. Please email a certified copy of your original academic transcript to assessment@charteredaccountantsanz.com for advice.

North Island

Auckland University of Technology (AUT) - Confirmed

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCT501	Accounting for Decision making **
	ACCT601	Accounting Practice and Systems
Financial Accounting and Reporting	ACCT602	Financial Accounting for Companies
	ACCT702	Current Issues in Financial Accounting
Management Accounting	ACCT501	Accounting for Decision making **
	ACCT603	Management Accounting
	ACCT703	Advanced Management Accounting
Audit and Assurance	ACCT704	Advanced Auditing
Taxation	ACCT707	Taxation for Accounting Studies
Finance and Financial Management	ACCT706	Managerial Finance
Information Technology	BSYS501	Business Information Systems
	ACCT601	Accounting Practice and Systems
Business Law	LAWS541	Law for New Zealand Business
	LAWS641	Law of Business Organisations
Quantitative Methods	BUSS502	Quantitative Methods for Business
Economics	ECON501	Economic Principles 1
Ethics		Integrated

Master of Professional Accounting (MPA) Students

Subject Code	Subject Name
ACCT860	Financial Accounting
ACCT865	Advanced Financial Accounting
ACCT860	Financial Accounting
ACCT861	Management Accounting for Business
ACCT866	Strategic Management Accounting
ACCT864	Auditing
ACCT862	Taxation in New Zealand
ACCT867	Finance for Accountants
ACCT863	Accounting Information Systems
LAWS860	Business Law
LAWS861	Law of Business Organisations
ECON862	Statistics for Business
ECON861	Economics for Business
	Integrated

**** Students Completing the Graduate Diploma in Business do not need to take ACCT501**

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.

Auckland University of Technology (AUT) - Confirmed

AT

Recognised degree level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCT501	Accounting for Decision Making
Accounting Practice	ACCT601	Accounting Practice and Systems
Commercial Law	LAWS541	Law for New Zealand Business
Economics	ECON501	Economic Principles 1
Organisational Management	MGMT501	Management & Organisation
Business Communication	Not required for degree level study	
Information Technology	BSYS501	Business Information Systems
	ACCT601	Accounting Practice and Systems
Financial Accounting	ACCT602	Financial Accounting for Companies
Management Accounting	ACCT603	Management Accounting
<u>And two from the following:</u>		
Auditing	ACCT704	Advanced Auditing
Taxation	ACCT707	Taxation for Accounting Studies
Business Finance	ACCT706	Managerial Finance
And:	Further degree-level papers to satisfy the two years' study requirement	

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.

Eastern Institute of Technology (EIT) - Confirmed

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCY5.01	Introduction to Accounting
	ACCY5.02	Accounting Applications
Financial Accounting and Reporting	ACCY7.01	Advanced Financial Accounting
Management Accounting	ACCY7.02	Advanced Management Accounting
Audit and Assurance	ACCY7.07	Advanced Auditing
Taxation	ACCY7.08 or	Advanced Taxation
	ACCY6.08	Taxation
Finance and Financial Management	ACCY7.11 or	Corporate Finance
	ACCY6.03	Principles of Managerial Finance
Information Technology	ACCY6.04	Accounting Information Systems
Business Law	LAWS5.01	Law for Business
	LAWS6.01	Corporate Law
Quantitative Methods	QUAN5.01	Quantitative Analysis
Economics	ECON5.01	Economic Principles
Ethics		Integrated

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.

Eastern Institute of Technology (EIT) - Confirmed

AT

Recognised diploma level subjects

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	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

And two from the following:

Auditing		Not Available
Taxation	606	Taxation
Business Finance	603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
ACCY5.01	Introduction to Accounting
ACCY5.02	Accounting Applications
LAWS5.01	Law for Business
ECON5.01	Economic Principles
MGMT5.01	Introduction to Management
Not required for degree level study	
ITSP5.01	Information Systems Principles
ACCY6.01	Financial Accounting
ACCY6.02	Management Accounting

	Not Available
ACCY6.08	Taxation
ACCY6.03	Principles of Managerial Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Manukau Institute of Technology (MIT) – Confirmed

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	311.538	Accounting Practices
	578.605	Accounting Information Systems
Financial Accounting and Reporting	311.646	Intermediate Financial Accounting
	311.728	Advanced Financial Accounting
Management Accounting	311.647	Intermediate Management Accounting
	311.729	Advanced Management Accounting
Audit and Assurance	311.651	Auditing and Assurance
Taxation	311.648	Taxation in New Zealand
Finance and Financial Management	311.650	Introduction to Finance
Information Technology	578.605	Accounting Information Systems
Business Law	323.510	Commercial Law
	323.607	The Law of Business Entities
Quantitative Methods	143.505	Business Statistical Analysis
Economics	371.514	Economics
Ethics		Integrated

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.

Manukau Institute of Technology (MIT) – Confirmed

AT

Recognised diploma level subjects

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

And two from the following:

Auditing	605	Internal Audit
Taxation	606	Taxation
Business Finance	603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
311.537	Introduction to Accounting
311.538	Accounting Practices
323.510	Commercial Law
371.514	Economics
341.576	Management
181.519	Professional Communication
561.589	Business Computing
311.646	Intermediate Financial Accounting
311.647	Intermediate Management Accounting
311.651	Audit and Assurance
311.648	Taxation in New Zealand
311.650	Introduction to Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Massey University- Confirmed

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	110.109	Introductory Financial Accounting
	115.102	Accounting
Financial Accounting and Reporting	110.309	Advanced Financial Accounting
	110.209	Intermediate Financial Accounting
Management Accounting	110.229	Management Accounting
	115.108	Organisations and Management
Audit and Assurance	110.279	Auditing
Taxation	110.289	Taxation
Finance and Financial Management	125.230	Business Finance
Information Technology	110.249	Accounting Information Systems
Business Law	155.203	Law of Business Organisations
	155.210	Commercial Law
	115.103	Legal and Social Environment of Business
Quantitative Methods	115.101	Statistics for Business
Economics	115.106	Economics
Ethics		Integrated

Master of Professional Accountancy and Finance (MPAF) Students

Subject Code	Subject Name
110.701	Accounting Systems
110.702	Financial Accounting and Reporting
110.804	Advanced Financial Accounting
110.702	Financial Accounting and Reporting
110.805	Advanced Strategic Management Accounting
110.703	Management Accounting and Decision Making
110.806	Audit and Assurance
110.807	Tax
125.803	Corporate Finance
125.702	Financial Management
110.701	Accounting Systems
155.771	Law of Business
125.701	Quantitative Methods for Accounting and Finance
178.771	Economics
	Integrated

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.

Massey University - Confirmed

AT

Recognised degree level subjects

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

And two from the following:

Auditing	110.279	Auditing
Taxation	110.289	Taxation
Business Finance	125.230	Business Finance
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Northland Polytechnic – Confirmed

ACA /CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	AMAP501	Accounting Practices
	AMIA500	Introduction to Accounting
Financial Accounting and Reporting	AMFA601	Intermediate Financial Accounting
	AMFA700	Advanced Financial Accounting
Management Accounting	AMMA602	Intermediate Management Accounting
	AMMA700	Advanced Management Accounting
Audit and Assurance	AMAA600	Audit and Assurance
Taxation	AMTX606	Taxation in New Zealand
Finance and Financial Management	AMIF603	Introduction to Finance
Information Technology	AMBC550	Business Computing
	AMIS600	Accounting Information Systems
Business Law	AMCL510	Commercial Law
	AMLB610	Law of Business Entities
Quantitative Methods	AMBD500	Business Data Analysis
Economics	AMEC520	Economics
Ethics		Integrated

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.

Northland Polytechnic – Confirmed

AT

Recognised diploma level subjects

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

And two from the following:

Auditing	605	Internal Audit
Taxation	606	Taxation
Business Finance	603	Business Finance
<u>And:</u>	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
AMIA500	Introduction to Accounting
AMAP501	Accounting Practices
AMCL510	Commercial Law
AMEC520	Economics
AMMA530	Management
AMPC560	Professional Communication
AMBC550	Business Computing
AMFA601	Intermediate Financial Accounting
AMMA602	Intermediate Management Accounting
AMAA600	Audit and Assurance
AMTX606	Taxation in New Zealand
AMIF603	Introduction to Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Open Polytechnic of New Zealand (Extramural Available) - Confirmed

ACA /CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	71100	Accounting
	71204	Accounting Information Systems
Financial Accounting and Reporting	71100	Accounting
	71201	Financial Accounting
	71301	Advanced Financial Accounting
Management Accounting	71202	Management Accounting
	71302	Advanced Management Accounting
Audit and Assurance	71305	Auditing
Taxation	71306	Taxation
Finance and Financial Management	71205	Business Finance
Information Technology	71204	Accounting Information Systems
Business Law	71110	Introduction to Commercial Law
	71210	Corporate and Finance Law
Quantitative Methods	72160	Statistical Analysis
Economics	71120	The Economic Environment
Ethics		Integrated

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.

Open Polytechnic of New Zealand (Extramural Available) – Confirmed

AT

Recognised diploma level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	500/ 400/ 100	Accounting Principles
Accounting Practice	501/ 101	Accounting Practices
Commercial Law	510/ 110	Introduction to Commercial Law
Economics	520/ 120	The Economic Environment
Organisational Management	530/ 130	Organisations 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

And two from the following:

Auditing	N/A	
Taxation	606/ 206	Taxation
Business Finance	603/ 203	Business Finance
<u>And:</u>	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
71100	Accounting
71100	Accounting
71110	Introduction to Commercial Law
71120	The Economic Environment
71130	Organisations and Management
Not required for degree level study	
71155	Business Computing
71201	Financial Accounting
71202	Management Accounting
71305	Auditing
71306	Taxation
71205	Business Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Unitec Institute of Technology – Confirmed

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACTY 5200	Accounting for Business
	ACTY 5206	Accounting Applications
Financial Accounting and Reporting	ACTY 6201	Financial Accounting
	ACTY 7201	Advanced Financial Accounting
Management Accounting	ACTY 6212	Management Accounting
Audit and Assurance	ACTY 7209	Advanced Auditing
Taxation	ACTY 6210	Taxation
Finance and Financial Management	ACTY 5290	Principles of Managerial Finance
Information Technology	ACTY 6206	Accounting Information Systems
Business Law	ACTY 5320	Law of Business Obligations
	ACTY 6320	Law of Business Entities
Quantitative Methods	ACTY 5401	Business Statistics
Economics	ACTY 5270	Economic Principles
Ethics		Integrated

Master of Applied Practice (MAP) Students

Subject Code	Subject Name
CISC 8801	Accounting and Finance
CISC 8802	Accounting Information Systems
CISC 8803	Financial Reporting
CISC 8804	Strategic Management Accounting
CISC 8806	Audit and Assurance
CISC 8805	Taxation
CISC 8801	Accounting and Finance
	Integrated
CISC 8000	Applied Practice in Context
CISC 8002	Research Question
CISC 8000	Applied Practice in Context
	Integrated

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.

Unitec Institute of Technology - Confirmed

AT

Recognised diploma level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACTY NZ500	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 & 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

And two from the following:

Auditing	N/A	
Taxation	ACTY NZ606	Taxation
Business Finance	ACTY NZ603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

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

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.

University of Auckland – Confirmed

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCTG 101	Accounting Information
	ACCTG 102	Accounting Concepts
Financial Accounting and Reporting	ACCTG 211	Financial Accounting
	ACCTG 311	Financial Accounting
Management Accounting	ACCTG 221 AND	Cost and Management Accounting
	ACCTG 321 or	Strategic Management Accounting
	ACCTG 323 or	Performance Measurement and Evaluation
	ACCTG 331	Revenue and Cost Management
Audit and Assurance	ACCTG 312	Auditing
Taxation	COMLAW 301 OR	Taxation
	LAWCOMM403	Tax Law
Finance and Financial Management	FINANCE 251	Financial Management
Information Technology	INFOSYS 110	Business Systems
	ACCTG 222	Accounting Information Systems
Business Law	COMLAW 101 and COMLAW 201 and COMLAW 203	Law in a Business Environment Commercial Contracts Company Law
	OR LAW121G and LAW 131 and LAW241 A and B and LAWCOMM402	Law and Society Legal Methods Law of Contract Company Law
Quantitative Methods	STATS 108	Statistics for Commerce
Economics	ECON 101 and ECON 111	Microeconomics Macroeconomics
	OR	
	ECON 191	Business Economics
Ethics		Integrated

Master of Professional Accounting (MPA) Students

Subject Code	Subject Name
BUSMGT 713	Financial Reporting and Control
BUSMGT 731	Financial Reporting and Accounting
BUSMGT 733	Analysing Financial Statements
BUSMGT 713	Financial Reporting and Control
BUSMGT 733	Analysing Financial Statements
BUSMGT 734	Strategic Management Accounting
BUSACT 704	Auditing for Business
BUSACT 703	Taxation for Business
BUSMGT 732	Business Finance
BUSMGT 733	Analysing Financial Statements
BUSACT 702	Accounting Information Systems
BUSACT 701	Commercial and Corporate Law
BUSMGT 712	Business Analytics
BUSMGT 714	Economics for Managers
	Integrated

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.

University of Auckland – Confirmed

AT

Recognised degree level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCTG 101 or	Accounting Information
	ACCTG 191	Accounting Information for Decision Making
Accounting Practice	ACCTG 102 or	Accounting Concepts
	ACCTG 192	Accounting Information Support
Commercial Law	COMLAW 101 or	Law in a Business Environment
	COMLAW 191	Law in Business and Information Management
Economics	ECON 101 or	Microeconomics
	ECON 111 or	Macroeconomics
	ECON 191 or	Business Economics
Organisational Management	MGMT 101 or	Organisation and Management
	BUSINESS 101 or	Business and Enterprise 1
	BUSINESS 102 or	Business and Enterprise 2
	BUSINESS 191 or	Introduction to Business
	BUSINESS 192	Business
Business Communication	Not required for degree level study	
Information Technology	INFOSYS 110 or	Business Computing
	INFOMGMT 191 or	Business Productivity Tools
	INFOMGMT 192	Business Analysis and Applications
Financial Accounting	ACCTG 211 or	Financial Accounting
	ACCTG 292	Financial Reporting
Management Accounting	ACCTG 221 or	Cost and Management Accounting
	ACCTG 291	Cost Accounting Systems

And two from the following:

Auditing	ACCTG 312	Auditing
Taxation	COMLAW 301	Taxation
Business Finance	FINANCE 251	Financial Management
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

University of Waikato - Confirmed

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCT102	Introductory Financial Accounting
Financial Accounting and Reporting	ACCT202	Intermediate Financial Accounting
	ACCT301	Capstone Accounting
	ACCT302	Financial Accounting
Management Accounting	ACCT231	Management Accounting: Accounting for Organisational Control
	ACCT331	Management Accounting
Audit and Assurance	ACCT341	Auditing
Taxation	ACCT351	Taxation
Finance and Financial Management	FINA201	Finance
	ACCT332	Financial Management
Information Technology	ACCT313	Accounting Info Technology & Systems
Business Law	ACCT321 OR LAWS426 AND	Commercial Law Commercial Transactions
	ACCT322 OR LAWS305	Law of Business Enterprises Corporate Entities
	For BBA Bachelor of Business Analysis	
	ACCT224/324 OR LAWS426 AND	Legal Issues in E- Commerce Corporate Entities
	ACCT322 OR LAWS305	Law of Business Enterprise Corporate Entities
Quantitative Methods	STAT160	Management Statistics
Economics	ECON100	Business Economics & the NZ Economy
Ethics		Integrated

Master of Professional Accounting (MPA) Students

Subject Code	Subject Name
ACCT570	Fundamental Accounting for Decision Making
ACCT571	Financial Accounting
ACCT581	Professional Development Capstone
ACCT574	Advanced Financial Accounting
ACCT573	Advanced Management Accounting
ACCT572	Advanced Auditing
ACCT575	Advanced Taxation
ACCT577	Financial Management
ACCT578	Accounting Information Systems
ACCT576	Commercial and Corporate Law
ECON507	Quantitative Skills for Finance and Economics
ECON506	Economics for Business
	Integrated

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.

University of Waikato- Confirmed

AT

Recognised degree level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCT101	Accounting for Management
Accounting Practice	ACCT102	Introductory Financial Accounting
Commercial Law	MNGT221 or	Business Law, Ethics, Sustainability and the Treaty of Waitangi
	ACCT204	Legal Issues in Business and E-Commerce
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
And two from the following:		
Auditing	ACCT341	Auditing
Taxation	ACCT351	Taxation
Business Finance	FINA 201	Finance
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCY 001	Bookkeeping
	ACCY 111	Accounting
	ACCY 225	Introduction to Accounting Information Systems
Financial Accounting and Reporting	ACCY 231	Financial Accounting
	ACCY 308	Advanced Financial Accounting
Management Accounting	ACCY 111	Accounting
	ACCY 223	Management Accounting
	ACCY 302	Advanced Management Accounting
Audit and Assurance	ACCY 330	Auditing
Taxation	TAXN 201	Introduction to Taxation
	TAXN 301	Advanced Domestic Taxation
Finance and Financial Management	FINA 201 or	Introduction to Corporate Finance
	FINA 211	Corporate Finance for Accounting and Business
Information Technology	ACCY 225	Introduction to Accounting Information Systems
Business Law	COML 203 AND	Legal Environment of Business
	COML 204 OR	Law of Organisations
	LAWS 360	Company and Partnership Law
Quantitative Methods	QUAN 102	Statistics for Business
Economics	ECON 130	Microeconomic Principles
	ECON 141	Macroeconomic Principles
Ethics		Integrated

Master of Professional Accounting (MPA)

Subject Code	Subject Name
MMPA 501	Financial Accounting
MMPA 501	Financial Accounting
MMPA 506	Advanced Financial Accounting
MMPA 502	Management Accounting
MMPA 512	Advanced Management Accounting
MMPA 510	Auditing
MMPA 509	Taxation
MMPA 504	Finance
MMPA 513	Accounting Systems
MMPA 503	Business Law
MMPA 505	Corporations and Business Associations Law
MMPA 507	Statistics
MMPA 508	Economics
	Integrated

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.

AT

Recognised degree level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	ACCY 111 or	Accounting
	ACCY 130	Accounting for Decision Making
Accounting Practice	ACCY 001	Bookkeeping
Commercial Law	COML 203	Legal Environment of Business
Economics	ECON 140 or	Economics and Strategic Behaviour
	ECON 130 or	Microeconomic Principles
	ECON 141	Macroeconomic Principles
Organisational Management	MGMT 101	Introduction to Management
Business Communication	Not required for degree level study	
Information Technology	ACCY 225 or	Introduction to Accounting Systems
	INFO 101	Foundations of Information Systems
Financial Accounting	ACCY 231	Financial Accounting
Management Accounting	ACCY 223	Management Accounting
And two from the following:		
Auditing	ACCY 330	Auditing
Taxation	TAXN 201	Introduction to Taxation
Business Finance	FINA 201 or	Introduction to Corporate Finance
	FINA 211	Corporate Finance for Accounting and Business
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

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

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	MGMT5000	Accounting Principles
	MGMT5901	Accounting Practices
Financial Accounting and Reporting	MGMT6901	Financial Accounting
	MGMT7901	Advanced Financial Accounting
Management Accounting	MGMT6902	Management Accounting
	MGMT7902	Advanced Management Accounting
Audit and Assurance	MGMT6905	Auditing
Taxation	MGMT6906	Taxation
Finance and Financial Management	MGMT6903	Business Finance
Information Technology	MGMT6957	Accounting Information Systems
Business Law	MGMT5910	Introduction to Commercial Law
	MGMT6911	Corporate Law
Quantitative Methods	MGMT5922	Business Statistics
Economics	MGMT5920	Economic Environment
Ethics		Integrated

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.

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

AT

Recognised diploma level subjects

Required Competence Area	Subject Code
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

And two from the following:

Auditing	MGMT.6905
Taxation	MGMT.6606
Business Finance	MGMT.6603
And:	<i>One optional paper</i>

Recognised degree level subjects

Subject Code	Subject Name
MGMT.5000	Accounting Principles
MGMT.5901	Accounting Practices
MGMT.5910	Introduction to Commercial Law
MGMT.5920	Economic Environment
MGMT.5930	Organisation and Management
MGMT.5960	Business Communication
MGMT.6957	Accounting Information Systems
MGMT.6901	Financial Accounting
MGMT.6902	Management Accounting

MGMT.6905	Auditing
MGMT.6906	Taxation
MGMT.6903	Business Finance
	<i>Further degree-level papers to satisfy the two years' study requirement</i>

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.

Western Institute of Technology at Taranaki (WITT) – Confirmed

ACA / CA

Bachelor of Applied Management

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	BAM5.010	Accounting Practices
Financial Accounting and Reporting	BAM5.001	Accounting Principles
	BAM6.003	Intermediate Financial Accounting
	BAM7.003	Advanced Financial Accounting
Management Accounting	BAM6.004	Intermediate Management Accounting
	BAM7.004	Advanced Management Accounting
Audit and Assurance	BAM6.007	Auditing & Assurance
Taxation	BAM6.005	Taxation in New Zealand
Finance and Financial Management	BAM6.006	Introduction to Finance
Information Technology	BAM5.007	Business Computing
	BAM6.009	Accounting Information Systems
Business Law	BAM5.004	Commercial Law
	BAM6.008	The Law of Business Entities
Quantitative Methods	BAM5.009	Business Statistical Analysis
	BAM6.002	Research Methodology
Economics	BAM5.005	Economics
Ethics		Integrated

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.

Waikato Institute of Technology (WINTEC) – Confirmed

ACA / CA

Bachelor of Applied Management

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	BIBM500	Introduction to Accounting
	BIBM501	Accounting Practices
Financial Accounting and Reporting	BIBM602	Intermediate Financial Accounting
	BIBM702	Advanced Financial Accounting
Management Accounting	BIBM603	Intermediate Management Accounting
	BIBM703	Advanced Management Accounting
Audit and Assurance	BIBM605	Audit and Assurance
Taxation	BIBM604	Taxation in New Zealand
Finance and Financial Management	BIBM606	Introduction to Finance
Information Technology	BIBM574	Business Computing
	BIBM607	Accounting Information Systems
Business Law	BIBM521	Commercial Law
	BIBM622	The Law of Business Entities
Quantitative Methods	BIBM573	Business Statistical Analysis
Economics	BIBM572	Economics
Ethics		Integrated

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.

Waikato Institute of Technology (WINTEC) – Confirmed

AT

Recognised diploma level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	BSQA500	Accounting Principles
Accounting Practice	BSQA501	Accounting Practices
Commercial Law	BSQA510	Introduction to Commercial Law
Economics	BSQA520	The Economic Environment
Organisational Management	BSQA530	Organisation and Management
Business Communication	BSQA560	Business Communication
Information Technology	BSQA550	Business Computing
Financial Accounting	BSQA601	Financial Accounting
Management Accounting	BSQA602	Management Accounting

And two from the following:

Auditing	N/A	
Taxation	BSQA606	Taxation
Business Finance	BSQA603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
BIBM500	Introduction to Accounting
BIBM501	Accounting Practices
BIBM521	Commercial Law
BIBM572	Economics
BIBM571	Management
Not required for degree level study	
BIBM574	Business Computing
BIBM602	Intermediate Financial Accounting
BIBM603	Intermediate Management Accounting
BIBM605	Audit and Assurance
BIBM604	Taxation in New Zealand
BIBM606	Introduction to Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Whitireia New Zealand (Auckland Campus) – Confirmed

ACA /CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	BUS5100	Introduction to Accounting
	BUS5101	Accounting Practices
Financial Accounting and Reporting	BUS6201	Intermediate Accounting
	BUS7304	Advanced Accounting
	BUS7351	Advanced Financial Accounting
Management Accounting	BUS6252	Management Accounting
	BUS7350	Advanced Management Accounting
Audit and Assurance	BUS6263	Audit and Assurance
Taxation	BUS6250	Taxation
Finance and Financial Management	BUS7307	Analysis and Forecasting
Information Technology	BUS6251	Accounting Information Systems
Business Law	BUS5110	Introduction to Commercial Law
	BUS6290	Corporations Law
Quantitative Methods	BUS5160	Business Data Analysis
	BUS281	Business Research
Economics	BUS5120 OR	Economic Environment
	BUS6203	Applied Economics
Ethics	Integrated	

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.

Whitireia New Zealand (Auckland Campus) – Confirmed

AT

Recognised diploma level subjects

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

And two from the following:

Auditing	605	Internal Auditing
Taxation	606	Taxation
Business Finance	603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
BUS5100	Introduction to Accounting
BUS5101	Accounting Practices
BUS5110	Introduction to Commercial Law
BUS5120	Economic Environment
BUS5130	Organisation and Management
Not required for degree level study	
BUS5150	Computer Concepts
BUS6201	Intermediate Accounting
BUS6252	Management Accounting
BUS6263	Audit and Assurance
BUS6250	Taxation
BUS6202	Introductory Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

South Island

Ara Institute of Canterbury (formerly CPIT) -Confirmed

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	AMAP501	Accounting Practices
	AMIA500	Introduction to Accounting
Financial Accounting and Reporting	AMFA700	Advanced Financial Accounting
	AMFA601	Intermediate Financial Accounting
Management Accounting	AMMA700	Advanced Management Accounting
	AMMA602	Intermediate Management Accounting
Audit and Assurance	AMAA600	Audit and Assurance
Taxation	AMTX606	Taxation in New Zealand
Finance and Financial Management	AMIF603	Introduction to Finance
Information Technology	AMBC550	Business Computing
Business Law	AMCL510	Commercial Law
	AMLB610	Law of Business Entities
Quantitative Methods	AMBD500	Business Statistical Analysis
Economics	AMEC520	Economics
Ethics	Integrated	

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.

Ara Institute of Canterbury (formerly CPIT) -Confirmed

AT

Recognised diploma level subjects

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

And two from the following:

Auditing	NZDB605	Internal Auditing
Taxation	NZDB606	Taxation
Business Finance	NZDB603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

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

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.

Lincoln University - Confirmed

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCT101	Accounting Fundamentals
Financial Accounting and Reporting	ACCT 211	Financial Accounting
	ACCT 310	Advanced Financial Accounting
Management Accounting	ACCT 202	Management Accounting
	ACCT 308	Advanced Management Accounting
Audit and Assurance	ACCT 302	Auditing
Taxation	ACCT 306	Taxation
Finance and Financial Management	FINC 204	Financial Management
Information Technology	ACCT 203	Accounting Information Systems
Business Law	COMM 114	Introduction to Commercial Law
	LWST 201	Commercial Law 1
Quantitative Methods	COMM 111	Transforming Data Into Information
Economics	COMM 113	Economies and Markets
Ethics	Integrated	

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.

Lincoln University - Confirmed

AT

Recognised degree level papers

Required Competence Area	Subject Code	Subject Name
Accounting Principles	COMM112	Financial Information for Business
Accounting Practice	ACCT101	Accounting Fundamentals
Commercial Law	COMM114	Introduction to Commercial Law
	LWST201	Commercial Law I
Economics	COMM113	Economies and Markets
Organisational Management	COMM 110 or	The Global Business Environment
	MGMT 216 or	Horticultural Management Analysis
	MGMT 202	Farm Management Analysis
Business Communication	Not required for degree level study	
Information Technology	LINC102	Research and Analytical Skills
Financial Accounting	ACCT211	Financial Accounting
Management Accounting	ACCT202	Management Accounting
<u>And two from the following:</u>		
Auditing	ACCT203	Accounting Information Systems
	ACCT302	Auditing
Taxation	ACCT306	Taxation
Business Finance	FINC204	Financial Management
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Nelson Marlborough Institute of Technology (NMIT) – Confirmed

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACC 502	Introduction to Accounting
Financial Accounting and Reporting	ACC 601	Financial Accounting
	ACC 701	Advanced Financial Reporting
Management Accounting	ACC 602	Management Accounting
	ACC 702	Advanced Management Accounting
Audit and Assurance	ACC 605	Auditing
Taxation	ACC 606	Taxation
Finance and Financial Management	ACC 603 or	Business Finance
	ACC 703	Financial Management
Information Technology	ACC 604	Accounting Information Systems
Business Law	LAW 510	Commercial Law
	LAW 610	Company Law
Quantitative Methods	QNT 565	Quantitative Analysis
Economics	ECN 520	Economics
Ethics	MGT530	Principles of Management Accounting

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.

Nelson Marlborough Institute of Technology (NMIT) – Confirmed

AT

Recognised diploma level subjects

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	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

And two from the following:

Auditing		<i>Not available</i>
Taxation	606	Taxation
Business Finance	603	Business Finance

And:	<i>One optional paper</i>	
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Recognised degree level subjects

Subject Code	Subject Name
ACC 502	Introduction to Accounting
ACC 503	Computerised Accounting
LAW 510	Commercial Law
ECN 520	Economics
MGT 530	Principles of Management
Not required for degree level study	
INF 550	Principles of Business Computing
ACC 601	Financial Accounting
ACC 602	Management Accounting
ACC605	Auditing
ACC 606	Taxation
ACC 603 or	Business Finance
ACC 703	Financial Management
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Otago Polytechnic- Confirmed

ACA /CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	BX600001	Accounting Information Systems
Financial Accounting and Reporting	BX770008	Advanced Financial Accounting
Management Accounting	BX770014	Advanced Management Accounting
Audit and Assurance	BX660501	Audit and Assurance
Taxation	BX660601	Taxation in New Zealand
Finance and Financial Management	BX660301	Introduction to Finance
Information Technology	BX600001	Accounting Information Systems
Business Law	BX551001 and	Commercial Law
	BX661001	The Law of Business Entities
Quantitative Methods	BX500003 and	Business Statistical Analysis
	BX660001	Research Methodology
Economics	BX552001	Economics
Ethics	Integrated	

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.

Otago Polytechnic - Confirmed

AT

Recognised diploma level subjects

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

And two from the following:

Auditing	605	Internal Auditing
Taxation	606	Taxation
Business Finance	603	Business Finance
And:	<i>One optional paper</i>	

Recognised degree level subjects

Subject Code	Subject Name
BX554001	Introduction to Accounting
BX550101	Accounting Practices
BX551001	Commercial Law
BX552001	Economics
BX553001	Management
BX556001	Professional Communication
BX555001	Business Computing
BX660101	Intermediate Financial Accounting
BX660201	Intermediate Management Accounting
BX660501	Audit and Assurance
BX660601	Taxation in New Zealand
BX660301	Introduction to Finance
<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

Southern Institute of Technology (SIT) – Confirmed

ACA/CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACC 102	Introduction to Accounting
	ACC 103	Accounting Practices
	ACC 204	Accounting Information Systems
Financial Accounting and Reporting	ACC 102	Introduction to Accounting
	ACC 201	Financial Accounting
	ACC 301	Advanced Financial Reporting
Management Accounting	ACC 202	Management Accounting
	ACC 203	Business Finance
	ACC 302	Advanced Management Accounting
Audit and Assurance	ACC 305	Auditing
Taxation	ACC 206	Taxation
Finance and Financial Management	ACC 203	Business Finance
Information Technology	ACC 204	Accounting Information Systems
Business Law	LAW 110	Commercial Law
	LAW 210	Company Law
Quantitative Methods	QNT 165	Quantitative Analysis
Economics	ECN 120	Economics
Ethics		Integrated

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.

Southern Institute of Technology (SIT) – Confirmed

AT

Recognised diploma and degree level subjects

Required Competence Area	Subject Code	Subject Name
Accounting Principles	500 or	Accounting Principles
	ACC 102	Introduction to Accounting
Accounting Practice	501 or	Accounting Practices
	ACC 103	Accounting Practices
Commercial Law	510 or	Introduction to Commercial Law
	LAW 110	Commercial Law
Economics	520 or	The Economic Environment
	ECN 120	Economics
Organisational Management	530 or	Organisation and Management
	MAN 130	Principles of Management
Business Communication	560 or	Business Communication
	COM 140	Professional Communications
Information Technology	550 or	Business Computing
	INF 150	Principles of Business Computing
Financial Accounting	601 or	Financial Accounting
	ACC 201	Financial Accounting
Management Accounting	602 or	Management Accounting
	ACC 202	Management Accounting

And two from the following:

Auditing	ACC 305	Auditing
Taxation	606 or	Taxation
	ACC 206	Taxation
Business Finance	603 or	Business Finance
	ACC 203	Business Finance
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

University of Canterbury –Confirmed

ACA/CA

Bachelor Degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCT102	Accounting and Financial Information
	ACCT103	Introduction to Financial Accounting
Financial Accounting and Reporting	ACCT 211	Financial Accounting
	ACCT 312	Advanced Financial Accounting
Management Accounting	ACCT 222	Management Accounting
	ACCT 332	Advanced Management Accounting
Audit and Assurance	ACCT 346	Auditing
Taxation	ACCT 254	Introduction to Taxation
	ACCT 358	Advanced Issues in Taxation
Finance and Financial Management	FINC 201	Business Finance
Information Technology	INFO 243	Accounting Information Systems
* Business Law	ACCT 152	Law and Business
	ACCT 252	Law of Business Contracts
	ACCT 256 OR	Law of Business Organisations
	LAWS 305	Company Law
Quantitative Methods	MSCI 110 OR	Quantitative Methods for Business
	STAT 101	Statistics 1
Economics	ECON 104	Introduction to Microeconomics
	ECON 105	Introduction to Macroeconomics
Ethics	Integrated	

Master of Professional Accounting

Subject Code	Subject Name
MBAZ 601	Managerial Accounting
MPAC 601	Professional Accounting Principles
MPAC 602	Advanced Professional Accounting Principles
MPAC 604	Advanced Financial Accounting
MBAZ 601	Managerial Accounting
MPAC 603	Advanced Management Accounting
MPAC 608	Auditing
MPAC 605	Taxation
MBAZ 603	Managerial Finance
MPAC602	Advanced Professional Accounting Principles
MPAC 607	Information Systems
MBAZ 605	Business Law
MPAC 601	Professional Accounting Principles
MBAZ 604	Business Research Methods
MBAZ 602	Business Economics
Integrated	

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.

University of Canterbury – Confirmed

AT

Recognised degree level subjects

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 199 or	Introduction to Microeconomics (Distance)
	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
<u>And two from the following:</u>		
Auditing	ACCT 346	Auditing
Taxation	ACCT 254	Introduction to Taxation
Business Finance	FINC 201	Business Finance
	FINC 203	Financial Markets, Institutions and Instruments
And:	<i>Further degree-level papers to satisfy the two years' study requirement</i>	

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.

University of Otago – Confirmed

ACA / CA

Bachelor degree

Required Competence Area	Subject Code	Subject Name
Accounting Systems and Processes	ACCT102	Principles of Accounting
	ACCT211	Financial Accounting and Reporting
Financial Accounting and Reporting	ACCT 211 and	Financial Accounting and Reporting
	ACCT 310 or	Financial Statement Analysis
	ACCT 315	Advanced Financial Accounting
Management Accounting	ACCT 222 and	Cost and Management Accounting
	ACCT 302 or	Accounting Performance Management
	ACCT 307	Management Accounting
Audit and Assurance	ACTP 311	Auditing Practice
Taxation	ACTP 312	Taxation Practice
Finance and Financial Management	BSNS 108 and	Business Finance
	ACCT 233 or	Fundamentals of Accounting for Financial Decisions
	FINC 206	Fundamentals of Corporate Finance
Information Technology	ACCT 306	Accounting Information Systems or Integrated
Business Law	BLAW 211	Business Law Relating to Entities
	BLAW 212	Business Law Relating to Obligations
Quantitative Methods	BSNS 102 or	Quantitative Analysis for Business
	STAT 110 or	Statistical Methods
	STAT 115	Introduction to Biostatistics
Economics	BSNS 104	Principles of Economics 1
Ethics		Integrated

Master of Professional Accounting (MProfACCT) Students

Subject Code	Subject Name
ACCT421	Principles of Financial Accounting
ACCT 403	Advanced Financial Accounting
ACCT 422	Principles of Management Accounting
ACCT 409	Advanced Management Accounting
BSNS 401	The Environment of Business & Economics
ACTP 411	Auditing Practice
ACTP 412	Taxation Practice
ACCT 423	Principles of Finance
ACCT 406	Accounting Information Systems
ACCT 429	Commercial Law
ACCT 423	Principles of Finance
ACCT 406	Accounting Information Systems
ACCT 403	Advanced Financial Accounting
BSNS 501	Applied Project
BSNS 401	The Environment of Business and Economics
ACCT 423	Principles of Finance
ACCT 409	Advanced Management Accounting
	Integrated

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.