



**CHARTERED ACCOUNTANTS**  
AUSTRALIA + NEW ZEALAND

**2020**

**Accounting  
Technician**

**Approved Academic Course List**



CHARTERED ACCOUNTANTS  
AUSTRALIA + NEW ZEALAND

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**This course list is for student's commencing or completing study in 2020 with the intention of satisfying the AT Academic requirements in full by 31 December 2021.**

**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 Tertiary Courses List for Accounting Technician

### Ara Institute of Canterbury

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

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

### Auckland Institute of Studies

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

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

### Auckland University of Technology

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

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

### Auckland University of Technology

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

Subject Code	Subject Name	Required Competence Area
ACCT860	Financial Accounting	Accounting systems & processes
ACCT863	Accounting Information Systems	
ACCT860	Financial Accounting	Financial Accounting and Reporting
ACCT861	Management Accounting for Business	Management Accounting
ACCT867	Finance for Accountants	Finance and Financial Management
LAWS860	Business Law	Business Law
ACCT862	Taxation in New Zealand	Taxation
ECON861	Economics for Business	Economics
ECON862	Statistics for Business	
	Integrated	Ethics

**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

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

Subject Code	Subject Name	Required Competence Area

### Institute of the Pacific United New Zealand (IPU New Zealand)

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

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

### Lincoln University

1. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:  
Bachelor of Commerce (Accounting and Finance)  
Bachelor of Commerce (Agriculture and Professional Accounting)

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

### Manukau Institute of Technology (MIT)

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

Subject Code	Subject Name	Required Competence Area

**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

- Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:  
Bachelor of Accountancy  
Bachelor of Business Studies (Accountancy)

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

### Massey University

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

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

### Nelson Marlborough Institute of Technology (NMIT)

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

Subject Code	Subject Name	Required Competence Area
BAC501	Introduction to Accounting and Tax	Accounting systems & processes
BAC/ACC601	Financial Accounting	Financial Accounting and Reporting
BAC/ACC602	Management Accounting	Management Accounting
BAC/ACC603	Business Finance	Finance and Financial Management
LAWS510	Commercial Law	Business Law
BAC/ACC606	Taxation	Taxation
ECON520	Economics	Economics
BAC/ACC705	Auditing	Ethics

### Northland Polytechnic

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

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

**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)**

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

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

**Otago Polytechnic**

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

Subject Code	Subject Name	Required Competence Area

**Southern Institute of Technology (SIT)**

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

Subject Code	Subject Name	Required Competence Area
ACC 502	Introduction to Accounting	Accounting systems & processes
ACC 503	Accounting Practices	
ACC 601	Financial Accounting	Financial Accounting and Reporting
ACC 602	Management Accounting	Management Accounting
ACC 603	Business Finance	Finance and Financial Management
LAW 510	Commercial Law	Business Law
ACC 606	Taxation	Taxation
ECN 520	Economics	Economics
	Integrated	Ethics

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

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

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

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### Unitec Institute of Technology

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

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

### Unitec Institute of Technology

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

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

### Universal College of Learning (UCOL)

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

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

### University of Auckland

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

Subject Code	Subject Name	Required Competence Area
ACCTG 101	Accounting Information	Accounting systems & processes
ACCTG 102	Accounting Concepts	
ACCTG 211	Financial Accounting	Financial Accounting and Reporting
ACCTG 221	Cost and Management Accounting	Management Accounting
FINANCE 251	Financial Management	Finance and Financial Management
COMLAW 101	Law in a Business Environment	Business Law
COMLAW 301	Taxation	Taxation
ECON 101	Microeconomics	Economics
ECON 111	Macroeconomics	
	Integrated	Ethics

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### University of Auckland

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

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

### University of Canterbury

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

Subject Code	Subject Name	Required Competence Area
ACCT 102	Accounting and Financial Information	Accounting systems & processes
ACCT 103	Introduction to Financial Accounting	
ACCT 211	Financial Accounting	Financial Accounting and Reporting
ACCT 222	Management Accounting	Management Accounting
FINC 201	Business Finance	Finance and Financial Management
ACCT 152	Law and Business	Business Law
LAWS 101	OR The Legal System	
ACCT 254	Introduction to Taxation	Taxation
ECON 104	Introduction to Microeconomics	Economics
ECON 105	Introduction to Macroeconomics	
	Integrated	Ethics

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### University of Canterbury

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

Subject Code	Subject Name	Required Competence Area
MPAC 601	Professional Accounting Principles	Accounting systems & processes
MPAC 602	Advanced Professional Accounting Principles	Financial Accounting and Reporting
MBAZ 601	Managerial Accounting	Management Accounting
MBAZ 603	Managerial Finance	Finance and Financial Management
MBAZ 605	Business Law	Business Law
MPAC 605	Taxation	Taxation
MBAZ 602	Business Economics	Economics
	Integrated	Ethics

### University of Otago

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

Subject Code	Subject Name	Required Competence Area
ACCT 102	Principles of Accounting	Accounting systems & processes
ACCT 211	Financial Accounting and Reporting	Financial Accounting and Reporting
ACCT 222	Cost and Management Accounting	Management Accounting
BSNS 114	Financial Decision Making	Finance and Financial Management
BLAW 211	Business Law Relating to Entities	Business Law
ACTP 312	Taxation Practice	Taxation
BSNS 113	Economic Principles and Policy	Economics
	Integrated	Ethics





### University of Otago

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

Subject Code	Subject Name	Required Competence Area
ACCT 421	Principles of Financial Accounting	Accounting systems & processes
ACCT 421	Principles of Financial Accounting	Financial Accounting and Reporting
ACCT 422	Principles of Management Accounting	Management Accounting
ACCT 423	Principles of Finance	Finance and Financial Management
ACCT 429	Commercial Law	Business Law
ACTP 412	Taxation Practice	Taxation
BSNS 401	The Environment of Business and Economics	Economics
	Integrated	Ethics

### University of Waikato

1. Completed at least one year of FT study (or PT equivalent) of the following degrees and passed the following subjects:  
 Bachelor of Business  
 Bachelor of Business Analysis – Financial  
 Bachelor of Business Analysis (Honours) – Financial  
 Bachelor of Management Studies  
 Bachelor of Management Studies (Honours)  
 Bachelor of Management Studies/Bachelor of Laws  
 Bachelor of Business Analysis/Bachelor of Laws  
 Bachelor of Business/Bachelor of Laws

Subject Code	Subject Name	Required Competence Area
ACCTN102	Introductory Financial Accounting	Accounting systems & processes
ACCTN202	Intermediate Financial Accounting	Financial Accounting and Reporting
ACCTN203	Management Accounting for Organisational Control	Management Accounting
FINAN101	Finance	Finance and Financial Management
MNMGT201/301	Business Law and the Legal Environment <b>OR</b>	Business Law

LEGAL106	Legal Systems and Societies AND Contracts	
LEGAL204		
ACCTN306	Taxation	Taxation
ECONS101	Business Economics and the New Zealand Economy	Economics
	Integrated	Ethics

### University of Waikato

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

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

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### Victoria University, Wellington

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

Subject Code	Subject Name	Required Competence Area
ACCY 111	Accounting	Accounting systems & processes
ACCY 231	Financial Accounting	Financial Accounting and Reporting
ACCY 223	Management Accounting	Management Accounting
FINA 201	Introduction to Corporate Finance	Finance and Financial Management
FINA211	Corporate Finance for Accounting and Business	
COML 203	Legal Environment of Business	Business Law
TAXN 201	Introduction to Taxation	Taxation
ECON 130	Microeconomic Principles	Economics
ECON 141	Macroeconomic Principles	
	Integrated	Ethics

### Victoria University, Wellington

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

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

### Waikato Institute of Technology (WINTEC)

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

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

### Western Institute of Technology at Taranaki

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

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

**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**

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

Subject Code	Subject Name	Required Competence Area

**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.