

2010 Academic Requirements for students
at the
Manukau Institute of Technology
who wish to become a

Chartered Accountant
Associate Chartered Accountant
Accounting Technician



PURPOSE OF THIS DOCUMENT

This document applies to students beginning¹ their accountancy studies at the Manukau Institute of Technology in 2010. The New Zealand Institute of Chartered Accountants makes every effort to ensure the accuracy of the information provided. However, the information covered in this document is subject to change from year to year.

Students and prospective students are advised to check with the Manukau Institute of Technology and the Institute before applying for, or planning courses.

The information contained in this document will assist you in planning your academic programme, at Manukau Institute of Technology, to meet the Institute's academic requirements for admission to

- the College of Chartered Accountants
- the College of Associate Chartered Accountants
- the College of Accounting Technicians.

This document contains details of the codes and titles of papers available at Manukau Institute of Technology that meet the Institute's academic requirements for admission to each college.

There may be pre-requisite requirements for the papers listed in the document. You should contact the Manukau Institute of Technology to determine any pre-requisite requirements for the papers listed.

A paper is recognised by the Institute as completed if the final grade achieved is fifty percent or higher. The Institute does not accept restricted passes or exemptions as satisfying compulsory topics. The Institute does recognise specified cross-credits.

Once you have completed the academic requirements of the New Zealand Institute of Chartered Accountants, you should apply for provisional membership of the appropriate College of the Institute. The application form for provisional membership can be downloaded from the New Zealand Institute of Chartered Accountants' website - www.nzica.com. On completion of the academic study, practical experience and professional competence programme requirements, you may apply for full membership of the appropriate College of the New Zealand Institute of Chartered Accountants. Details of the practical experience requirements and professional competence programme are available from the Institute's website.

This document is not a publication of Manukau Institute of Technology and, therefore, does not include the regulations or requirements for Manukau Institute of Technology programmes or papers. If you require advice about specific papers offered by Manukau Institute of Technology, please contact:

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For further information about becoming a member of the New Zealand Institute of Chartered Accountants, or advice on completing the academic requirements please contact:

Customer Services Helpdesk
The New Zealand Institute of Chartered Accountants
PO Box 11 342
Level 7 Tower Building
50 Customhouse Quay
Wellington

Email: registry@nzica.com
Web site: www.nzica.com
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¹ Beginning accountancy studies means successfully passing a degree level paper in accountancy at an accredited tertiary institution (ATI).

COLLEGE OF CHARTERED ACCOUNTANTS ACADEMIC PROGRAMME

Students intending to become Chartered Accountants must complete the following academic requirements:

1. Four years of degree level study

Four years of degree-level study at Manukau Institute of Technology is equivalent to 480 points or 32 papers.

2. Completion of a bachelor's degree

Completion of a bachelor's degree at Manukau Institute of Technology will satisfy this requirement.

3. Compulsory topics

Students must complete specific courses to cover the Institute's required topics. The following table outlines the papers students must complete at Manukau Institute of Technology to satisfy the compulsory topics:

Compulsory topic	Recognised papers
Advanced financial accounting	311.640 External Corporate Reporting and 311.724 Advanced Corporate Reporting
Advanced management accounting	311.641 Management Accounting and 311.725 Advanced Management Accounting
Advanced auditing and assurance	311.643 Auditing and Risk and 311.722 Advanced Auditing and Assurance
Advanced taxation	311.642 Taxation and 311.723 Advanced Taxation
Advanced business finance/treasury	311.644 Financial Management and 311.726 Advanced Corporate Finance
Accounting information systems	578.604 Accounting Information Systems
Commercial law	323.508 Commercial Law 1 and 323.606 Commercial Law 2 and 323.705 Finance Law
Organisational management	343.508 Business Management
Statistics	143.504 Statistics for Decision Making
Economics	371.512 Business Economics

4. Liberal studies

Students are required to complete 30 credits of liberal studies within their four year programme. "Liberal" refers to general studies that are neither accounting nor business-related in subject matter. Please contact the Manukau Institute of Technology for details of papers that are considered to be liberal.

Students who complete an academic degree more advanced than a bachelor's degree with a research component, a post-graduate diploma with a research component equivalent to that of an honours degree or a post-graduate diploma in accounting will be exempt from the liberal percentage requirement.

COLLEGE OF ASSOCIATE CHARTERED ACCOUNTANTS' ACADEMIC PROGRAMME

Students intending to become Associate Chartered Accountants must complete the following academic requirements:

Option 1

1. A bachelor's degree with an accounting major awarded by an Institute accredited tertiary institution (ATI). The completion of a bachelor's degree with an accounting major at Manukau Institute of Technology will satisfy this requirement.

OR

Option 2

1. Completion of a bachelor's degree

The completion of a bachelor's degree from Manukau Institute of Technology will satisfy this requirement.

2. Compulsory topics

Students must complete specific courses to cover the Institute's required topics. The following table outlines the papers students can complete at Manukau Institute of Technology to satisfy the compulsory topics:

Compulsory topic	Recognised papers
1. Financial accounting (level 6)	311.640 External Corporate Reporting
2. Financial accounting (level 7) or Management accounting (level 7)	311.724 Advanced Corporate Reporting or 311.725 Advanced Management Accounting
3. 1 further level 7 accounting elective paper from: <ul style="list-style-type: none"> • Financial Accounting (if not already selected above) • Management Accounting (if not already selected above) • Audit • Taxation • Finance • Accounting Information Systems 	311.724 Advanced Corporate Reporting 311.725 Advanced Management Accounting 311.722 Advanced Auditing and Assurance 311.723 Advanced Taxation 311.726 Advanced Corporate Finance N/A
4. 4 business papers (level 5 or higher) across four of the following subject areas: <ul style="list-style-type: none"> • Commercial law • Economics • Finance • Information systems 	323.508 Commercial Law 1 371.512 Business Economics 311.644 Financial Management 561.587 Computing in Organisations

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<ul style="list-style-type: none"> • Management • Insolvency • Marketing 	343.508 Business Management N/A 351.509 Marketing 1
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If you are considering membership of the College of Chartered Accountants at some point in the future, to avoid additional study you should ensure that the papers you complete for the College of Associate Chartered Accountants are the papers appropriate for the College of Chartered Accountants as listed earlier in this schedule.

COLLEGE OF ACCOUNTING TECHNICIANS' ACADEMIC PROGRAMME

Students intending to become Accounting Technicians can meet the academic requirements for this designation by completing the following:

1. The New Zealand Diploma in Business (with specified topic coverage), or
2. Two years of degree level study (240 points) (with specified topic coverage), or
3. Study deemed by the Institute as comparable to (1).

Students wishing to complete the academic requirements for the College of Accounting Technicians at Manukau Institute of Technology can complete the following:

Compulsory topic	Recognised New Zealand Diploma in Business papers	Recognised degree level papers
Accounting Principles	400 Accounting Principles	311.527 Business Accounting
Accounting Practice	501 Accounting Practices	311.528 Accounting Processes
Commercial Law	510 Introduction to Commercial Law	323.508 Commercial Law 1
Economics	520 Economic Environment	371.512 Business Economics
Organisational Management	530 Organisation and Management	343.508 Business Management
Business Communication	540 Business Communication	Not required for degree level study
Information Technology	550 Business Computing	561.587 Computing in Organisations
Financial Accounting	601 Financial Accounting	311.640 External Corporate Reporting
Management Accounting	602 Management Accounting	311.641 Management Accounting
And one from the following:		
Auditing	605 Internal Audit	311.643 Auditing and Risk
Taxation	606 Taxation	311.642 Taxation
Business Finance	603 Business Finance	311.644 Financial Management
And:	Two optional papers, with at least one at 200 level	Further degree-level papers to satisfy the two years' study requirement