NATIONAL OFFICE
LEVEL 2, CIGNA HOUSE, 40 MERCER STREET, PO BOX 11 342, WELLINGTON, NEW ZEALAND
TELEPHONE: +64-4-474 7840, FACSIMILE: +64-4-499 8033
WEBSITE: www.nzica.com

NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS

Admission requirements for members of the Institute of Chartered Accountants of India

Overview

From 1 July 2003, the New Zealand Institute of Chartered Accountants (the Institute) grants Associate Chartered Accountant (ACA) members of the Institute of Chartered Accountants of India (ICA India) partial exemption from the requirements for admission to the Institute as a Chartered Accountant (CA).

This exemption arrangement only applies to members of ICA India admitted through satisfying the entry and examination requirements of ICA India. These requirements do not apply to individuals who have gained membership of ICA India through a reciprocal membership arrangement (or mutual recognition agreement) with a third party.

Members of ICA India who wish to apply for recognition of academic study and qualifications that have been gained separate to membership of ICA India should submit an application for recognition of overseas study. An application form for Recognition of Overseas Study may be downloaded from the Membership Section of the Institute's web site (www.nzica.com).

Any candidate who has previously applied for recognition of overseas study on the basis of membership of ICA India, and who now wishes his/her application to be re-assessed, may apply to the Institute for this re-assessment to be undertaken at no further cost.

The Institute reserves the right to review and develop the admission requirements at any time. All candidates are advised to regularly check the Institute's web site for information on any changes to the admission requirements that may affect them.

Admission requirements for members of ICA India

ACA members of ICA India of good standing who seek membership of the Institute's CA College *must* complete the following admission requirements:

Academic study requirements

ACA members of ICA India are required to complete at degree level or above:

- Recognised courses in three advanced accounting elective topics* including either auditing or financial accounting
- A recognised course(s) in New Zealand taxation
- A recognised course(s) in New Zealand commercial law
- Four "liberal"/general studies courses

*chosen from the following options:

- Financial accounting
- Auditing
- New Zealand taxation
- Business finance/treasury
- Accounting information systems

ACA members of ICA India are deemed to have successfully completed course(s) in advanced management accounting, and the accounting and business-related compulsory topics with the exception of taxation and commercial law. The courses in New Zealand taxation and New Zealand commercial law *must* be completed at a tertiary institution approved by the Institute. A list of approved tertiary educational institutions (ATEIs) is attached. The tertiary institution you choose to attend should be able to provide you with specific advice regarding individual courses that are recognised by the Institute as satisfying the topics listed in this information sheet. Please contact our Registry Services team if you require clarification.

Practical experience requirements

- Two years' post-academic specified practical experience in an Institute-approved training organisation (ATO) and with an Institute-registered mentor.

ACA members of ICA India are *not* required to provide evidence of having completed one year of general practical experience before undertaking specified practical experience.

Professional competence requirements

- Professional Competence Examination 1 (PCE 1)
- Professional Accounting School (PAS)
- Professional Competence Examination 2 (PCE 2)

A candidate must also satisfy the Institute that he/she is of good character and reputation.

Applying for provisional membership of the CA College

On completion of the academic requirements a candidate should apply for provisional membership of the Institute. An application for provisional membership is available at from the Membership Section of the Institute's web site (icanz.co.nz).

It is necessary for a candidate to be registered as a provisional member of the Institute and to have completed, or been exempt from, the one year general practical experience requirement to be eligible to sit PCE 1. On admission to provisional membership, an ACA member of ICA India will be issued with a letter of eligibility to sit PCE 1.

Applying for full membership of the CA College

On successful completion of *all* the admission requirements, provisional members may apply for full membership as a CA by completing an application form for full membership. Application forms may be downloaded from the Membership Section of the Institute's web site (www.icanz.co.nz).

Full members of the CA College are entitled to use the designations "Chartered Accountant" and "CA". It should be noted, however, that a member of the Institute may not offer accounting services direct to the public unless he or she also holds a Certificate of Public Practice (CPP).

Enquiries:

Registry Services Helpdesk
New Zealand Institute of Chartered Accountants
Cigna House
Level 2, 40 Mercer Street
PO Box 11 342
Wellington
New Zealand

Phone: 64-4-474 7840
Fax: 64-4-473 6303
Email: registry@nzica.com
Web site: www.nzica.com

Tertiary Institution Addresses

Massey University - Auckland Albany Campus Private Bag 102904 North Shore Mail Centre Auckland **Phone:** (09) 443 9700 **Fax:** (04) 441 8177	**University of Auckland** Private Bag 92019 Auckland 1 **Phone:** (09) 373 7999 **Fax:** (09) 373 7400
Manukau Institute of Technology (MIT) Private Bag 94006 Manukau Auckland **Phone:** (09) 274 6009 **Fax:** (09) 273 0701	**Auckland University of Technology (AUT)** Private Bag 92006 Auckland **Phone:** (09) 307 9999 **Fax:** (09) 307 9968
University of Waikato Private Bag 3105 Hamilton **Phone:** (07) 838 4477 **Fax:** (07) 838 4003	**UNITEC** Private Bag 92025 Carrington Road Auckland **Phone:** (09) 849 4180 **Fax:** (09) 815 2901
Massey University - Palmerston North ✶ Private Bag 11222 Palmerston North **Phone:** (06) 356 9099 **Fax:** (06) 350 5630	**Waikato Institute of Technology (WINTEC)** Private Bag 3036 Hamilton **Phone: (07) 834 888** **Fax:** (07) 838 0707
Massey University - Wellington Private Box 756 Wellington **Phone:** (04) 801 2794 **Fax:** (04) 801 2692	**Victoria University of Wellington** PO Box 600 Kelburn Parade Wellington **Phone:** (04) 472 1000 **Fax:** (04) 499 4601
Nelson Marlborough Institute of Technology Private Bag 19 322 Hardy Street Nelson **Phone:** (03) 546 9175 **Fax:** (03) 546 2440	**The Open Polytechnic of New Zealand** ✶ Private Bag 31914 86 Wyndrum Avenue Lower Hutt **Phone:** (04) 566 6189 **Fax:** (04) 566 5633
Lincoln University PO Box 84 Ellesmere Junction Road Lincoln **Phone:** (03) 325 2811 **Fax:** (03) 325 3847	**University of Canterbury** Private Bag 4800 University Drive Ilam Christchurch **Phone:** (03) 366 7001 **Fax:** (03) 364 2999
University of Otago Union Street PO Box 56 Dunedin **Phone:** (03) 479 1100 **Fax:** (03) 474 1607	**Eastern Institute of Technology** Private Bag 1201 Taradale Hawke's Bay **Phone:** (06) 844 8710 **Fax:** (06) 844 1910

✶ Indicates Tertiary Institutions that offer courses by correspondence / distance learning