# *Bachelor of Accounting (Level 7, 360 credits) [BACC]*

The following Programme Regulations are to be read in conjunction with Te Kawa Maiorooro|Academic Regulatory Framework.

These regulations come into effect from *Semester 1, 2023*.

## 1.1 Whakatapoko|Admission

To be eligible for admission to this programme, all applicants must meet three admission requirements:

- Requirements for either General, Special, or Discretionary admission
- Any additional Programme specific requirements
- Language Literacy requirements

| General Admission | To be admitted to this programme all applicants must be at least 16 years of age on the date the programme starts, and meet one of the following requirements:<br>i. **University Entrance**:<br>   1. NCEA Level 3<br>   2. Three subjects at level 3, made up of:<br>     • 14 credits in each of three **approved subjects**<br>   3. Literacy - 10 credits at **Level 2 or above**, made up of:<br>     • 5 credits in reading<br>     • 5 credits in writing<br>   4. Numeracy - 10 credits at **Level 1 or above**, made up of:<br>     • achievement standards - specified achievement standards available through a range of subjects, or<br>     • unit standards - package of three numeracy unit standards (26623, 26626, 26627- **all** three required).<br>*Or*<br>ii. Satisfied the criteria for entrance to a New Zealand University with an equivalent to the above from **another secondary qualification**.<br>*Or*<br>iii. Successful completion of an approved qualification at Level 4 or above with a relevant pathway. |
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| **Special Admission** | Applicants who have attained the age of 20 years on or before the first day of the semester in which study for the programme is to commence and who do not meet the general admission requirements stated above and who believe that they have the level of preparedness for study at this level may apply for special admission.<br><br>In assessing whether to grant special admission the primary focus will be on the applicant's ability to demonstrate a likelihood to succeed in the programme.<br><br>All decisions will be at the discretion of the Relevant Academic Authority. |
| **Discretionary Admission** | Applicants who do not meet the general admission requirements stated above and who believe that they have the level of preparedness for study at this level may apply for discretionary admission.<br><br>In assessing whether to grant discretionary admission the primary focus will be on the applicant's ability to demonstrate a likelihood to succeed in the programme.<br><br>All decisions will be at the discretion of the Relevant Academic Authority. |

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| **Programme Specific Requirements** | There are no additional Programme Specific requirements. |
| **Language Literacy Admission Requirements** | All applicants must provide evidence that they have the necessary language literacy proficiency required for the Programme as demonstrated by the equivalence of: <br> a. 10 NCEA literacy credits at **Level 2 or above**, made up of: <br>    – 5 credits in reading <br>    – 5 credits in writing <br> Applicants who are unable to provide evidence of the above may be required to demonstrate capability using an approved proficiency test or an equivalent described in NZQA Rules. <br><br> **International applicants** must provide evidence that they have the necessary **English language proficiency** required for the Programme as demonstrated by an IELTS score of 6.0 (academic) with no individual band lower than 5.5 from one test taken in the preceding two years, or an equivalent described in NZQA Rules and on Te Delivery Site English Language Requirements for International Ākonga Web-page. |

## 1.2 Paearu Kōwhiri|Selection Criteria

Selection processes is used to ensure learner success and if the number of applicants exceeds the available places on the programme. Selection criteria may include date of application, interview, placement tests (e.g. for languages), audition, references.

Te Pūkenga employs equity focussed provisions when assessing applicants for this programme. Equity provisions includes prioritising those applicants representing Tangata Whenua and other cultures or communities who are under-represented in the profession.

When the number of eligible applicants for admission exceeds the number of places available at a specific location (campus or learning hub) or in a specific delivery mode, applicants will we given the opportunity to choose an alternative within Te Pūkenga network.

## 1.3 Tūtukitanga Whakamihi|Credit Recognition

Credit Recognition describes the provisions and procedures for the awarding of credit recognition and transfer, and recognition of prior learning that are applied in this programme.

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| **Credit Recognition and Transfer (CRT)** | Credit recognition and transfer (CRT) is a process where credit for outcomes already achieved by an applicant through formal study in relation to a qualification is recognised as credit for comparable outcomes in another qualification. <br><br> a. Applicants may be awarded credits or exemptions in recognition of successful equivalent study, at the same or a higher level in the context of another programme. The credit recognition may be: <br> • specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; *or* <br> • unspecified, where the previous study has taken place in a programme with a similar philosophy but there is no exact match in the programme's courses. <br> b. Graduate of the following qualifications may seek to recognise and transfer credits towards this programme: <br> • New Zealand Diploma in Business (Level 5) (Accounting strand) [Ref: 2459] to a maximum of 120 credits <br> • New Zealand Diploma in Business (Level 6) (Accounting strand) [Ref: 2460] number of available credits subject to equivalence of course outcomes |
| **Recognition of Prior Learning (RPL)** | Recognition of Prior Learning is available for all courses in this programme with the exception of the final 45 credit capstone Professional Accounting Project course. |

| | Recognition of prior learning (RPL) is a process that involves formal assessment of an applicant's relevant and current knowledge and skills (gained through prior learning) to determine achievement of learning outcomes of a qualification or the purpose of awarding credit towards that qualification. RPL leads to credit being awarded for existing skills, knowledge, and attributes acquired without regard for the length, place or method of learning (e.g. workplace, life experience, hobbies, self-directed study)<br><br>RPL decisions will be made on a case-by-case basis using the process for assessment set out in the Procedures. |
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## 1.4 Tohu o te Hōtaka|Award of the Programme

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| **Credit Accumulation** | To be awarded the *Bachelor of Accounting* ākonga must successfully complete a minimum of 360 credits in the pattern set out in Table 1 from the courses set out in Table 2.<br><br>***Table 1: Credit Requirements*** |

| Level | Compulsory Credits | Elective Credits | Total |
|---|---|---|---|
| 5 | 150 | | 150 |
| 6 | 120 | | 120 |
| 7 | 75 | | 75 |
| 5, 6 or 7 | | 15 | 15 |
| | | | **360** |

***Table 2: Course details***
Compulsory courses are shown in **bold** and Elective courses in *italics*.

| Course No | Course Name | Credits | Pre- requisites | Co-requisites | Restrictions |
|---|---|---|---|---|---|
| Level 5 | | | | | |
| BSNS5001TP | Organisations in an Aotearoa New Zealand Context | 15 | | | |
| BSNS5002TP | Business Environments | 15 | | | |
| BSNA5003TP | Business Functions | 15 | | | |
| BSNS5004TP | Change and Innovation | 15 | | | |
| ACCY5101TP | Introduction to Accounting and Taxation | 15 | | | |
| ACCY5102TP | Applied Accounting | 15 | | | |
| ACCY5103TP | Analysis of Financial Information | 15 | | | |
| ACCY5104TP | Budgets for Planning and Control | 15 | | | |
| ACCY5105TP | Commercial Law | 15 | | | |
| ACCY5106TP | Economics | 15 | | | |
| Level 6 | | | | | |
| ACCY6101TP | Intermediate Management Accounting | 15 | ACCY5101TP | | |
| ACCY6102TP | Intermediate Financial Accounting | 15 | ACCY5101TP & ACCY5102TP | | |
| ACCY6103TP | Taxation in Aotearoa New Zealand | 15 | ACCY5101TP | | |
| ACCY6104TP | Introduction to Finance | 15 | ACCY5101TP | | |
| ACCY6105TP | Data Analytics | 15 | | | |
| ACCY6106TP | Law of Business Entities | 15 | | | |
| ACCY6107TP | Research Methods | 15 | | | |
| ACCY6108TP | Accounting Information Systems | 15 | | | |
| Level 7 | | | | | |
| ACCY7101TP | Advanced Management Accounting | 15 | ACCY6101TP | | |

| ACCY7102TP | Advanced Financial Accounting | 15 | ACCY6102TP | | |
|---|---|---|---|---|---|
| ACCY7103TP | Auditing and Assurance | 15 | ACCY6102TP | | |
| ACCY7104TP | Professional Accounting Project | 30 | ACCY6107TP | | |
| And any approved course at level 5, 6 or 7 | | | | | |
| *Elective Course* | | *15* | | | |

| **Programme Completion** | The normal time to complete this programme is three year (full-time study) or six years (part-time study). |
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| | The maximum period to complete this Programme is ten years. |
| | Ākonga who are prevented by circumstances beyond their control from completing the programme requirements within the maximum time to complete may seek an extension of enrolment for an agreed period of time. |

### 1.4.1 Mahi Waehanga Pāhekoheko|Integrated and Work-based components

Integrating work-based learning acknowledges that learning arises through engagement in work, where learning outcomes are achieved through activities that are based on, or derived from, the context of work or the workplace.

Work integrated components in this programme are designed to meet the requirements of the graduate profile. The Professional Accounting Project is conducted in real business context(s) or based on scenario(s) which reflect the requirements and practicalities for professional accounting in Aotearoa New Zealand. The contexts and scenarios employed acknowledge that a business entity can be an organisation, or a commercial or other enterprise, not necessarily for profit, a community organisation, and can be a discretely managed business unit within a larger organisation.

## 1.5 Waeture Aromatawai|Assessment Regulations

| **Assessment and Grades** | Assessment in this programme is achievement based. ĀkongaĀkonga may be awarded grades described in Tables 3 and 4 below. |
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| | **Table 3: Achievement based 11-point assessment system** |
| | Course grades will be determined by the mathematical aggregation of weighted assessment marks and reported according to the following scales. |

| Result | Description |
|---|---|
| A+ (90-100) | Achieved with Distinction |
| A (85-89) | Achieved with Distinction |
| A- (80-84) | Achieved with Distinction |
| B+ (75-79) | Achieved with Merit |
| B (70-74) | Achieved with Merit |
| B- (65-69) | Achieved with Merit |
| C+ (60-64) | Achieved |
| C (55-59) | Achieved |
| C- (50-54) | Achieved |
| D (40-49) | Not Achieved |
| E (Below 40) | Not Achieved |

**Table 4: Administrative Grades**

| Result | Description |
|---|---|
| Cross Credit (CC) | Course credit awarded by cross credit |
| Did not Complete (DNC) | Learner did not complete the course requirements |

| | Withdrawn (WD) | Formal withdrawal within the no academic penalty period |
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| | Aegrotat (AEG) | Achievement awarded following consideration of impaired performance / aegrotat application. If a grade is able to be determined AEG (Grade) is recorded |
| | Restricted Pass (RP)* | Where a course was narrowly not achieved (45-49%) and is compensated by overall good performance in the relevant subject. RP cannot be used to meet pre-requisite requirements |
| | Conceded Pass (Con)* | Where there is considerable evidence that marginal non-achievement (45-49%) in one course is compensated by good overall performance. Only one conceded pass may be granted to a learner towards a particular qualification |
| | Conditional Pass (CP)* | Where a course was narrowly not achieved (45-49%) and an agreed portion of work or assessment is to be completed |
| | Advanced Standing (AS) | Where the learner is granted a block of credit following assessment of prior learning |

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## 1.6 Ngā Tukanga Aromatawai|Assessment Procedures

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| **Course Assessment** | Courses employ both formative and summative assessment activities. Formative assessments do not contribute to the final grade for a given course. All summative assessments are compulsory unless otherwise approved and noted in course information. |
| **Assessment in Te reo Māori** | All ākonga have the right to submit any summative assessment task in Te reo Māori as outlined in Procedures. |
| **Submission and late submission of work** | Submission dates for all summative assessment work will be notified at the commencement of each course. <br>• Any written assessment that is submitted late (and does not have a prior approved extension) may be penalised by a deduction of marks or may result in a fail grade. <br>• Ākonga with good cause may request a change to an assessment date or time, as set out in Procedures. Practical assessments cannot usually be delayed except under exceptional circumstances. <br>• There is no provision for late submission/extension of a controlled assessment/examination. |
| **Resubmission or Reassessment** | A learner may be granted permission to undertake: <br>• a resubmission/reassessment for a failed assessment item within a course; or <br>• a reassessment for a failed course if they gained a mark of 45% or more in that course. <br>Any resubmission or reassessment is undertaken according to the following general requirements: <br>• permission is granted by the relevant academic authority; <br>• any approved resubmission/reassessment will be carried out within a specified time period; <br>• the maximum grade for any resubmission/reassessment of an assessment is the lowest pass grade; <br>• written assessments that are handed in late are not eligible for resubmission or reassessment. |
| **Affected Performance** | Where ākonga performance in an assessment is negatively affected by a circumstance or situation which the learner could not have reasonably prevented, the ākonga may apply for affected performance consideration according to Procedures. |

## 1.7 Whakawhitinga|Transitions

**Transition to unified Te Pūkenga Bachelor of Accounting Programme**

Transition plans consider several factors to ensure a fair transition for ākonga from local subsidiary Accounting Pathways in associated Applied Management/Business/Commerce degree programmes to the new Te Pūkenga unified Bachelor of Accounting where appropriate.

It is anticipated that no existing ākonga will be disadvantaged by these transition arrangements.

Summary transition details for each subsidiary are available in the Appendix of this document.

*Whakamāramatanga ā-kaupapa | Definition of Terms*

In these regulations, unless the context otherwise requires, the following definitions shall apply:

- 'Relevant academic authority' refers to an individual or role holder, or in some cases a committee, who have been delegated the authority to make a decision within a specific circumstance. A schedule of the various relevant academic authority delegations is maintained by the Programme Committee responsible for the Programme.