

PROGRAMME REGULATIONS

Programme Schedule

Graduate Certificate in Professional Accountancy

To be read in conjunction with the [Graduate Certificate Regulations](#).

1. Programme Schedule

The Schedule applies to the Graduate Certificate in Professional Accountancy (GCertProfAcc), Level 7, 60 Credits.

2. Programme Specific Admission

2.1 Specific Admission

To be admitted to this programme, all applicants must meet the requirements set out in the Graduate Certificate Generic Regulations. There are no additional programme-specific admission requirements.

3. Selection Criteria

When the number of applications for admission exceeds the number of places available, the following selection criteria will be applied:

- a. intention to meet the academic requirements of Professional Accounting bodies such as the New Zealand Institute of Chartered Accountants;
- b. academic and professional qualifications in advance of those in 2.2 of the Graduate Certificate Regulations;
- c. preference will be given to applicants with an accountancy background or relevant work experience.

These criteria are not ranked in any order. Applicants who meet the greatest number of criteria will be the preferred applicants.

4. Selection Process

- a. Relevant Academic Authority will select and offer places to students
- b. Applicants may be invited to attend an interview.

5. Requirements for the Award of the Qualification

5.1 Graduate Certificate in Professional Accountancy

To be awarded the Graduate Certificate in Professional Accountancy (Level 7, 60 credits), a student must successfully complete 60 credits, of which a minimum of 45 credits will be from level 7 courses in accounting and finance listed in Table 1.

Table 1: Courses for Graduate Certificate in Professional Accountancy

Course No.	Course Name	Credits	Pre-requisites	Co-requisites
Choose at least 45 credits from the following list of courses				
Level 7				
ACTY7201	Advanced Financial Accounting	15	ACTY6201	
ACTY7209	Advanced Auditing	15	ACTY6201 ACTY6206	
ACTY7210	Advanced Taxation	15	ACTY6210	
ACTY7212	Advanced Management Accounting	15	ACTY6212	
ACTY7290	Advanced Business Finance	15	ACTY6290 or ALAF6290 or ACTY6290S	
ACTY7292	Financial Statement Analysis	15	(ACTY6290 or ALAF6290 or ACTY6290S) & (ACTY6201 or ALAF6201 or ACTY6201S)	
ACTY7295	Financial Risk Management	15	ACTY6290 or ALAF6290 or ACTY6290S	
ACTY7299	<i>International Finance</i>	15	ACTY6290 or ALAF6290 or ACTY6290S	
Level 7 credits must total at least:		45		
Select balance of credits at level 5 or above from any Unitec BBus Accountancy and Finance course that has not been studied.		15		
Total credits		60		

6. Credit Recognition and Exemptions

Cross credits will not be given for the following courses if they were completed more than 5 years before the application date:

- ACTY 6201 Financial Accounting
- ACTY7201 Advanced Financial Accounting
- ACTY6210 Taxation
- ACTY7210 Advanced Taxation
- ACTY5320 Law of Business Obligations
- ACTY6320 Law of Business Entities
- ACTY7209 Advanced Auditing

7. Assessment

7.1 Assessment basis

All assessments are achievement based using an 11 point grading scale.

7.2 Course grades

- Where a course contains a final examination as part of its assessment a student must obtain a mark of at least 40% in that final examination in order to achieve a passing grade for that course.
- Course grades will be reported according to the following grades (refer Table 2):

Table 2: Course Grades

Grade	Percentage	Result
A+	90 – 100	Pass
A	85 – 89	Pass
A-	80 – 84	Pass
B+	75 – 79	Pass
B	70 – 74	Pass
B-	65 – 69	Pass
C+	60 – 64	Pass
C	55 – 59	Pass
C-	50 – 54	Pass
D	40 – 49	Fail
E	0 - 39	Fail

- Students may be awarded one of the following grades for a course if they meet the criteria described, (refer Table 3).

Table 3: Grade Criteria

Grade	Meaning	Criteria
CR	Credit	The student has applied for and been awarded a credit

Grade	Meaning	Criteria
	Recognition	recognition from another qualification
DEF	Deferred	The course result has been deferred
W	Withdrawn	The student has formally applied to withdraw from the course prior to the completion of the course's final assessment
DNC	Did not complete	A student has either withdrawn after the 75% date of the course has been taught or not attempted a compulsory item of assessment within a course. No credits earned

7.3 Conditions applying to restricted passes

Restricted passes are not available for courses in this program.

7.4 Resits and resubmissions

No resits or resubmissions of work submitted by a student for summative assessment will be allowed unless otherwise stated in the programme schedule for the graduate certificate.

7.5 Submission and late submission of work

- a. Applications for extensions must be made under the Special Assessment Circumstances policy
- b. Any assessment that is submitted late (and does not have a prior approved extension or Special Assessment Circumstance) will be penalised by a deduction of 10% per day of the student's assignment mark, up to five (5) days, inclusive of weekends.
- c. No assignments will be accepted five (5) days (inclusive of weekends) after the due date. If the assessment is not compulsory, the student will receive a 'zero' grade for that assignment. If the assignment is compulsory, then the student will receive a DNC grade for the entire course.

8. Transitional Arrangements / Modified Programmes of Study

8.1 Graduates of the Unitec of Bachelor of Business

Graduates of the Bachelor of Business from Unitec may apply for entry to the Graduate Certificate in Professional Accountancy.

9. Commencement

These regulations came into force in Semester 2, 2018.