

## Graduate Certificate in Professional Accountancy [GCPA]

To be read in conjunction with Unitec's Academic Statute and associated Policies and Procedures.

These programme regulations apply to Graduate Certificate in Professional Accountancy [GCPA] programme which leads to the award of the Graduate Certificate in Professional Accountancy (Level 7) qualification, (60 credits) [CA2387].

These regulations come into effect from Semester 2, 2022.

### 1. Ngā Ture Hei Whakaurunga | Admission Requirements

*Admission Requirements comply with Unitec's Admission Requirements Guidelines.*

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

- Requirements for either general admission, special admission, or discretionary admission
- Any additional Programme specific requirements
- English language requirements

#### 1.1 Whakaurunga Whānui | General Admission

To be admitted to this programme all applicants must be at least 16 years of age on the date of the programme's commencement for the Sem in which they wish to enrol or provide a completed Early Release Exemption form, and meet the following requirements:

- A recognised degree or equivalent; or
- A professional qualification in a relevant discipline; or
- The ability to demonstrate competencies equivalent to a graduate from the above qualifications.

#### 1.2 Whakaurunga Motuhake | Special Admission

Applicants must have:

- attained the age of 20 years on or before the first day of the Sem in which study for the programme is to commence; and
- provided sufficient evidence of aptitude or appropriate work or other life experience that would indicate a successful outcome in the qualification.

#### 1.3 Whakaurunga Kōwhiringa | Discretionary Admission

In exceptional cases an applicant who does not meet the general admission requirements and who has not reached the age of 20 on or before the first day of the Sem in which study for the Certificate is to commence may apply for discretionary admission.

In assessing whether to grant discretionary admission in exceptional cases, the primary focus will be on the applicant's level of preparedness for study at the required level.

#### 1.4 Whakaurunga Tautui | Programme Specific Requirements

There are no programme specific requirements.

#### 1.5 Whakaurunga Reo Pākehā | English Language Admission Requirements

Applicants must have achieved a minimum standard of English as demonstrated by a minimum of 8 credits at NCEA Level 2 in English (4 in Reading, 4 in Writing).

International applicants must also provide evidence that they have the necessary English language proficiency required for the Programme as demonstrated through the use of evidence of one of the kinds described in [NZQA Rules](#) on the Unitec [English Language Requirements for International Students](#) Web-page.

### 2. Paearu Kōwhiri Tukanga |

#### 2.1 Paearu Kōwhiri | Selection Criteria

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

<p><b>Selection Criteria &amp; Process</b></p> <p><i>Selection Criteria and Processes comply with Unitec's Admission Requirements Guidelines.</i></p>	<p>a. intention to meet the academic requirements of professional accounting bodies, such as the New Zealand Institute of Chartered Accountants;</p> <p>b. academic and professional qualifications in advance of those in 1.1 General Admission above;</p> <p>c. an Accountancy background or relevant work experience.</p> <p>Applicants who meet the maximum number of listed criteria will be the preferred candidates</p> <p><b>2.2 Tukanga Kōwhiri   Selection Process</b></p> <p>Selection will be made by Unitec staff members with the delegated authority to offer places to applicants. These staff members will select students on the basis of written information supplied on the enrolment form. At the discretion of the staff members, an interview (face-to-face or electronic) may be required. A list of delegated staff members is maintained by the Programme Academic Quality Committee (PAQC) responsible for the programme.</p>
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<p><b>3. Ngā Ture Hei Whakawhiwhi Tohu Mātauranga   Requirements for the Award of the Programme</b></p> <p><i>Requirements comply with Unitec's Programme Completion and Awards Policy and associated procedure.</i></p>	<p><b>3.1 Whakaemi Tūtukitanga   Credit Accumulation</b></p> <p>To be awarded the Graduate Certificate in Professional Accountancy a student must successfully complete a minimum of 60 credits in the pattern set out in Table 1 from the courses set out in Table 2.</p> <p><b>Table 1: Credit Requirements for Graduate Diploma in Professional Accountancy</b></p> <table border="1"> <thead> <tr> <th>Level</th> <th>Core Credits</th> <th>Elective Credits</th> <th>Total Credits</th> </tr> </thead> <tbody> <tr> <td>7</td> <td>45</td> <td></td> <td>45</td> </tr> <tr> <td>5, 6 or 7</td> <td></td> <td>15</td> <td>15</td> </tr> <tr> <td></td> <td><b>45</b></td> <td><b>15</b></td> <td><b>60</b></td> </tr> </tbody> </table>	Level	Core Credits	Elective Credits	Total Credits	7	45		45	5, 6 or 7		15	15		<b>45</b>	<b>15</b>	<b>60</b>
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**Table 2: Course Details – Graduate Diploma in Professional Accountancy**  
All courses are Elective and shown in *italics*.

Course No	Course Name	Credits	Pre- requisites	Co- requisites	Restrictions
<b>Choose a minimum of 45 credits from the following Core Level 7 courses</b>					
ACTY7201	<i>Advanced Financial Accounting</i>	15	<i>Relevant Academic Authority approval</i>		
ACTY7209	<i>Advanced Auditing</i>	15	<i>Relevant Academic Authority approval</i>		
ACTY7212	<i>Advanced Management Accounting</i>	15	<i>Relevant Academic Authority approval</i>		
BSNS7162	<i>Business Analytics</i>	15	<i>Relevant Academic Authority approval</i>		
<b>Choose a further 15 credits from any level 5, 6 or 7 courses above, or in the Bachelor of Business that have not already been studied.</b>					

<p><b>3.2 Mahi Waehanga Pāhekoheko   Integrated and Work-based components</b></p> <p>There are no work-based components in this programme</p> <p><b>3.3 Mahi Akoranga   A Wāhanga   Course Load per Semester</b></p> <p>The normal full-time course load is 60 credits per Semester.</p> <p><b>3.4 Whakaurunga Takiwā   Enrolment Periods</b></p> <p>The normal enrolment period is 6 months (full-time study) or 3 years (part-time study).</p>
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	<p>Students who are prevented by ill health, or other cause, from completing the programme requirements within the maximum period of enrolment, the relevant academic authority may approve suspension of enrolment for up to a maximum of 1 Semester. The maximum period to complete this Programme is 4 years.</p> <p><b>3.5 Whakawhiwhi Tāpiripiri   Additional Awards</b> There are no additional awards available in this programme.</p>																																																
<p><b>4. Tūtukitanga Whakamihī   Credit Recognition</b></p> <p><i>Credit Recognition complies with Unitec's Assessment, Moderation and Grades Policy and associated procedure.</i></p>	<p><b>4.1 Whakawhiti Tūtukitanga   Cross Credit</b> Credits will not be awarded for successful study that took place more than 5 years prior to the date of first enrolment in the programme.</p> <p>a. A student 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.</p> <p>b. The credit recognition may be:</p> <ol style="list-style-type: none"> <li>i. specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; or</li> <li>ii. 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.</li> </ol> <p>c. Cross credits will not be given for an Internship Based Learning Course.</p> <p><b>4.2 Aromatawai Tōmua   Assessment of Prior Learning (APL)</b> Assessment of Prior Learning is available for all courses in this programme. APL decisions will be made on a case-by-case basis under the Unitec Assessment of Prior Learning Procedure.</p>																																																
<p><b>5. Waeture Aromatawai   Assessment Regulations</b></p> <p><i>Assessment Regulations comply with Unitec's Assessment, Moderation and Grades Policy and associated procedure.</i></p>	<p><b>5.1 Paparahi Aromatawai   Assessment Basis</b> Assessment in this programme uses an achievement-based (11-point) grading scales for courses. In order to achieve a passing grade for a course in which there is a final examination, all students must achieve at least 40% in the final examination for that course.</p> <p><b>5.2 Ākoranga Taumata   Course grades</b> Course grades will be determined by the mathematical aggregation of weighted assessment marks and reported according to the following scales. Participants must obtain at least 50% overall score in order to pass achievement-based assessment.</p> <p><b>Table 3a: Achievement based 11-point assessment system</b></p> <table border="1" data-bbox="363 1218 1129 1686"> <thead> <tr> <th>Grade</th> <th>Meaning</th> <th>Result</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>A+</td> <td>Distinction</td> <td>Credits Earned</td> <td>90 – 100</td> </tr> <tr> <td>A</td> <td>Distinction</td> <td>Credits Earned</td> <td>85 – 89</td> </tr> <tr> <td>A-</td> <td>Distinction</td> <td>Credits Earned</td> <td>80 – 84</td> </tr> <tr> <td>B+</td> <td>Merit</td> <td>Credits Earned</td> <td>75 – 79</td> </tr> <tr> <td>B</td> <td>Merit</td> <td>Credits Earned</td> <td>70 – 74</td> </tr> <tr> <td>B-</td> <td>Merit</td> <td>Credits Earned</td> <td>65 – 69</td> </tr> <tr> <td>C+</td> <td>Pass</td> <td>Credits Earned</td> <td>60 – 64</td> </tr> <tr> <td>C</td> <td>Pass</td> <td>Credits Earned</td> <td>55 – 59</td> </tr> <tr> <td>C-</td> <td>Pass</td> <td>Credits Earned</td> <td>50 – 54</td> </tr> <tr> <td>D</td> <td>Fail</td> <td>No Credits Earned</td> <td>40 – 49</td> </tr> <tr> <td>E</td> <td>Fail</td> <td>No Credits Earned</td> <td>0 – 39</td> </tr> </tbody> </table>	Grade	Meaning	Result	Percentage	A+	Distinction	Credits Earned	90 – 100	A	Distinction	Credits Earned	85 – 89	A-	Distinction	Credits Earned	80 – 84	B+	Merit	Credits Earned	75 – 79	B	Merit	Credits Earned	70 – 74	B-	Merit	Credits Earned	65 – 69	C+	Pass	Credits Earned	60 – 64	C	Pass	Credits Earned	55 – 59	C-	Pass	Credits Earned	50 – 54	D	Fail	No Credits Earned	40 – 49	E	Fail	No Credits Earned	0 – 39
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	<p><b>5.3 Paearu Taumata   Grade Criteria</b> Students may be awarded one of the following grades for a course:</p> <p><b>Table 4: Grade Criteria</b></p> <table border="1" data-bbox="363 1794 1385 2011"> <thead> <tr> <th>Grade</th> <th>Meaning</th> <th>Criteria</th> </tr> </thead> <tbody> <tr> <td>CR</td> <td>Credit Recognition</td> <td>The student has applied for and been awarded a credit recognition from another qualification</td> </tr> <tr> <td>CTG</td> <td>Continuing</td> <td>The Course runs for more than one Sem and the final Summative Assessment has not yet occurred. No Credits earned</td> </tr> </tbody> </table>	Grade	Meaning	Criteria	CR	Credit Recognition	The student has applied for and been awarded a credit recognition from another qualification	CTG	Continuing	The Course runs for more than one Sem and the final Summative Assessment has not yet occurred. No Credits earned																																							
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<p><b>6. Aromatawai Mahinga   Assessment Procedures</b></p> <p><i>Assessment Procedures comply with Unitec’s Assessment Moderation and Grades Policy and associated procedure.</i></p>	<p><b>6.1 Ākoranga Aromatawai   Course Assessment</b> Courses employ both formative and summative assessment activities. Formative assessments do not contribute to the final grade for a given course. All summative assessment elements are compulsory unless otherwise approved and noted in course information.</p> <p>Students must attempt all compulsory assessment activities in order to pass and receive credit for any course. Students who do not attempt a compulsory item of assessment may be awarded a ‘Did Not Complete’(DNC) for the whole course and may not earn any credits.</p> <p><b>6.2 Aromatawai   Roto   Te Reo   Assessment in Te Reo</b> All students have the right to submit any summative assessment task in Te reo Māori. The process for submission of summative assessment work in Te reo Māori is governed by the Unitec Assessment in Te Reo Māori procedure and detailed in course material.</p> <p><b>6.3 Tāpaetanga Tōmuri   Submission and late submission of work</b></p> <ol style="list-style-type: none"> <li>The due dates for all summative assessment work will be notified at the commencement of each course.</li> <li>Any assessment that is submitted late (and does not have a prior approved extension) will be penalised by a deduction of 10% per day of the participants assignment mark, up to five (5) days, inclusive of weekends.</li> <li>Applications for extensions must be made by according to procedure noted in Student Handbooks and course documentation.</li> <li>Any extension will be carried out within a specified time period as agreed with the relevant academic authority and no further extensions will be granted.</li> </ol>																					

- e. No assignment will be accepted five (5) days (inclusive of weekends) after the due date. If the assessment is not compulsory, the participants will receive a 'zero' grade for that assignment. If the assignment is compulsory, then the participants will receive a Did Not Complete (DNC) grade for the entire course.

#### **6.4 Whakamātautau Anō | Resubmission or Reassessment**

Resubmission/reassessment is not available for any course in this programme.

#### **6.5 Āhuatanga Aromatawai Motuhake | Affected Performance Consideration**

A student may apply for Affected Performance Consideration (APC) if:

- The student is unable to attend an examination, compulsory assessment or fixed time and place assessment activity due to illness, injury, bereavement or other critical circumstances
- The student's preparation for, or performance in an examination or any summative assessment has been seriously impaired due to circumstances beyond their control

Applications for APC are made by a student within 5 working days of the affected assessment event. Decisions to approve an APC and to apply any remedy are made according to the Assessment and Grading Procedures and Regulations.

#### **6.6 Pāhi Rāhui | Restricted Pass**

Restricted passes are not available in this programme.

#### **6.7 Tuaruatanga | Repeating Courses**

Students who are repeating a Level 1–8 course would normally be required to submit all assessment items. In some cases, with the prior approval of the relevant academic authority, students may not be required to repeat an equivalent assessment item that they had previously passed. This should be negotiated within the first two weeks of the commencement of the course and will specify any course grade that will be carried over.

Students may enrol and repeat a course that they have failed only once. Permission to enrol for a third time is governed by Exclusion provisions below.

#### **6.8 Whakakorenga | Exclusions**

No student will be allowed to enrol in any course more than twice unless there are exceptional circumstances approved by the relevant academic authority.

- a. Any Student who fails to achieve at least 50 per cent of the credits that he or she is enrolled in in any 12-month period may be excluded by the relevant Academic Authority from re-enrolling in any further courses. The decision whether students can re-enrol in further courses will be based on a student's likelihood of succeeding in further study and will be made by the relevant Head of School.
- b. When calculating the 12-month period in a. above, Unitec reserves the right to include any relevant time spent by the Student studying at another tertiary institution.
- c. A Student who has not achieved a Pass Grade in the same Course on two occasions shall not be enrolled again for that Course except with the permission of the relevant Academic Authority.
- d. The relevant Academic Authority will advise the Student in writing of their decision, and the reasons for such decision, and any orders made.

#### **6.9 Examination Regulations**

All formal examinations in this programme are governed by the Unitec Examinations Regulations;

#### **6.10 Tono Pira | Appeals**

Students may appeal the decisions made under these regulations in accordance with the Student Appeal Procedure.

### **7. Whakaritenga Whānui | General Provisions**

#### **7.1 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 Academic Quality Committee responsible for the Programme.

**7.2 Āhutatanga Tauwhirowhiro Ritenga | Transitional Arrangements**

There are no transitional arrangements in this programme.

**7.3 Hōtaka Whakarerekē O Ngā Āhutatanga Ako | Modified Programmes of Study**

Modified programmes of study allow transitioning students to achieve the award of this qualification by undertaking a modified set of courses which may differ from those specified in 3.1 above. Students will be considered on a case by case basis and required to complete a modified programme of study as approved. The modified programme of study may include a negotiated study course at an appropriate level.