

6. PROGRAMME REGULATIONS

6.1 Graduate Diploma in Professional Accountancy

Graduate Diploma in Professional Accountancy [GDPA]

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

These programme regulations apply to Graduate Diploma in Professional Accountancy [GDPA] programme which leads to the award of the Graduate Diploma in Professional Accountancy (Level 7) qualification, (120 credits) [CA2386].

These regulations come into effect from Semester1, 2025.

1. Ngā Ture Hei Whakaurunga Admission Requirements	<p>To be eligible for admission to this programme, all applicants must meet three admission requirements:</p> <ol style="list-style-type: none">Requirements for either general admission, special admission, or discretionary admissionAny additional Programme specific requirementsEnglish language requirements <p>1.1 Whakaurunga Whānui General Admission</p> <p>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:</p> <ul style="list-style-type: none">A recognised degree or equivalent; orA professional qualification in a relevant discipline; orThe ability to demonstrate competencies equivalent to a graduate from the above qualifications. <p>1.2 Whakaurunga Motuhake Special Admission</p> <p>Applicants must have:</p> <ol style="list-style-type: none">attained the age of 20 years on or before the first day of the Sem in which study for the programme is to commence; andprovided sufficient evidence of aptitude or appropriate work or other life experience that would indicate a successful outcome in the qualification. <p>1.3 Whakaurunga Kōwhiringa Discretionary Admission</p> <p>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.</p> <p>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.</p> <p>1.4 Whakaurunga Tautui Programme Specific Requirements</p> <p>There are no programme specific requirements.</p> <p>1.5 Whakaurunga Reo Pākehā English Language Admission Requirements</p> <p>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).</p> <p>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.</p>
2. Paearu Kōwhiri Tukanga Selection Criteria & Process	<p>2.1 Paearu Kōwhiri Selection Criteria</p> <p>When the number of eligible applicants for admission exceeds the number of places available, the following selection criteria will be applied:</p> <ol style="list-style-type: none">intention to meet the academic requirements of professional accounting bodies, such as the New Zealand Institute of Chartered Accountants.

	<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>2.2 Tukanga Kōwhiri Selection Process</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>																																																																												
3. Ngā Ture Hei Whakawhiwhi Tohu Mātauranga Requirements for the Award of the Programme	<p>3.1 Whakaemi Tūtukitanga Credit Accumulation</p> <p>To be awarded the Graduate Diploma in Professional Accountancy a student must successfully complete a minimum of 120 credits in the pattern set out in Table 1 from the courses set out in Table 2.</p> <p>Table 1a: Credit Requirements for Graduate Diploma in Professional Accountancy</p> <table><tr><th>Level</th><th>Core Credits</th><th>Elective Credits</th><th>Total Credits</th></tr><tr><td>7</td><td>75</td><td></td><td>75</td></tr><tr><td>5, 6 or 7</td><td></td><td>45</td><td>45</td></tr><tr><td></td><td>75</td><td>45</td><td>120</td></tr></table> <p>Table 2: Course Details – Graduate Diploma in Professional Accountancy</p> <p>All courses are Elective and shown in <i>italics</i>.</p> <table><tr><th>Course No</th><th>Course Name</th><th>Credits</th><th>Pre- requisites</th><th>Co- requisites</th><th>Restrictions</th></tr><tr><td colspan="6">Choose a minimum of 75 credits from the following Core Level 7 courses</td></tr><tr><td>ACCY7101</td><td><i>Advanced Management Accounting</i></td><td>15</td><td><i>Relevant Academic Authority Approval</i></td><td></td><td></td></tr><tr><td>ACCY7102</td><td><i>Advanced Financial Accounting</i></td><td>15</td><td><i>Relevant Academic Authority Approval</i></td><td></td><td></td></tr><tr><td>ACCY7103</td><td><i>Auditing and Assurance</i></td><td>15</td><td><i>Relevant Academic Authority Approval</i></td><td></td><td></td></tr><tr><td>BSNS7015</td><td><i>Internship Based Learning</i></td><td>15</td><td><i>60 Level 7 credits and relevant Academic Authority Approval</i></td><td></td><td>ACCY7104</td></tr><tr><td>ACCY7104</td><td><i>Professional Accounting Project</i></td><td>30</td><td><i>45 Level 7 credits and relevant Academic Authority Approval</i></td><td></td><td>BSNS7015</td></tr><tr><td>BSNS7162</td><td><i>Business Analytics</i></td><td>15</td><td><i>Relevant Academic Authority Approval</i></td><td></td><td></td></tr><tr><td>BSNS7340</td><td><i>Organisational Strategies</i></td><td>15</td><td><i>Relevant Academic Authority Approval</i></td><td></td><td></td></tr><tr><td colspan="6">Choose a further 45 credits from any Level 5, 6 or 7 courses from the Bachelor of Accounting programme</td></tr></table>	Level	Core Credits	Elective Credits	Total Credits	7	75		75	5, 6 or 7		45	45		75	45	120	Course No	Course Name	Credits	Pre- requisites	Co- requisites	Restrictions	Choose a minimum of 75 credits from the following Core Level 7 courses						ACCY7101	<i>Advanced Management Accounting</i>	15	<i>Relevant Academic Authority Approval</i>			ACCY7102	<i>Advanced Financial Accounting</i>	15	<i>Relevant Academic Authority Approval</i>			ACCY7103	<i>Auditing and Assurance</i>	15	<i>Relevant Academic Authority Approval</i>			BSNS7015	<i>Internship Based Learning</i>	15	<i>60 Level 7 credits and relevant Academic Authority Approval</i>		ACCY7104	ACCY7104	<i>Professional Accounting Project</i>	30	<i>45 Level 7 credits and relevant Academic Authority Approval</i>		BSNS7015	BSNS7162	<i>Business Analytics</i>	15	<i>Relevant Academic Authority Approval</i>			BSNS7340	<i>Organisational Strategies</i>	15	<i>Relevant Academic Authority Approval</i>			Choose a further 45 credits from any Level 5, 6 or 7 courses from the Bachelor of Accounting programme					
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	<p>3.2 Mahi Waehanga Pāhekoheko Integrated and Work-based components</p> <p>All Graduate Diploma in Professional Accountancy students have the opportunity through the Internship Based Learning courses to complete an approved placement in the workplace within the parameters agreed with the sponsoring organisation and academic staff member. The process of negotiating the project/work placement will be overseen by the course co-ordinator. All students must comply with the Work Based Learning: Internship Placement requirements for specific courses, as defined in the Student Handbook.</p> <p>3.3 Mahi Akoranga A Wāhanga Course Load per Sem</p>																																																																												

	<p>The normal full-time course load is 60 credits per Semester, or 75 credits with the approval of the relevant academic authority.</p> <p>3.4 Whakaurunga Takiwā Enrolment Periods The normal enrolment period is 1 year (full-time study) or 2-6 years (part-time study). 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 8 years.</p> <p>3.5 Whakawhiwhi Tāpiripiri Additional Awards There are no additional awards available in this programme.</p>																																																
4. Tūtukitanga Whakamihi Credit Recognition	<p>4.1 Whakawhihi Tūtukitanga Cross Credit 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> <p>i. specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; or</p> <p>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.</p> <p>c. Cross credits will not be given for an Internship Based Learning Course.</p> <p>4.2 Aromatawai Tōmua Assessment of Prior Learning (APL) 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>																																																
5. Waeture Aromatawai Assessment Regulations	<p>5.1 Paparahi Aromatawai Assessment Basis Assessment in this programme uses both achievement-based (Table 3a) and competency-based (Table 3b) grading scales for courses.</p> <p>Internship Based Learning courses are competency based. Students must achieve all of the outcomes in competency-based assessment in order to pass those courses.</p> <p>All other courses are achievement based using an 11-point grading scale. Students must obtain at least 50% overall score and meet all learning outcomes in order to pass that course.</p> <p>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>5.2 Ākoranga Taumata Course grades 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>Table 3a: Achievement based 11-point assessment system</p> <table><tr><th>Grade</th><th>Meaning</th><th>Result</th><th>Percentage</th></tr><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></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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For BSNS7015 Internship Based Learning course the grades will be determined according to the following criteria. Participants must achieve all of the outcomes in order to pass competency-based assessment.

Table 3b: Competency based 3-point assessment system

Grade	Meaning	Result
M	Merit Pass	Credits Earned
P	Pass	Credits Earned
NC	Not Yet Competent	No Credits Earned

5.3 Paearu Taumata | Grade Criteria

Students may be awarded one of the following grades for a course:

Table 4: Grade Criteria

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
DEF	Deferred	The student has approval to complete a Course Assessment beyond the schedule date. Unless an exception has been approved, any Deferred Grade remaining on a student's record beyond a duration equal to that of the original course will be changed to the grade to which the Student would otherwise be entitled. No Credits earned.
DNC	Did not Complete	The grade DNC (Did Not Complete) is recorded if a student has either withdrawn after 75% of the scheduled Course duration; or not attempted a compulsory item of Assessment within a Course. No Credits earned.
ES	Student Exchange	The Student has completed an approved inter-institutional exchange, and it is not appropriate for another grade to be awarded. No Credits earned.
NGA	No Grade Associated	Course assessment and reporting of results are not required for this course or are carried out by an external agency. No Credits earned
R	Restricted Pass	The student has been awarded a restricted pass subject to Relevant clause in this schedule. Credits earned.
W	Withdrawn	The student withdraws from a Course after 10% of the scheduled Course duration and up to, or at, the date at which 75% of the scheduled Course has passed. No credits earned.
#	Estimated Grade	If any portion of Summative Assessment has been estimated, the final grade will be an estimated grade, and annotated “#” on the Student's Academic Record.

Table 4a: ACCY 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

	<p>Aegrotat (AEG) Achievement awarded following consideration of impaired performance / aegrotat application. If a grade is able to be determined AEG (Grade) is recorded</p> <hr/> <p>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</p> <hr/> <p>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</p> <hr/> <p>Conditional Pass (CP)* Where a course was narrowly not achieved (45-49%) and an agreed portion of work or assessment is to be completed</p> <hr/> <p>Advanced Standing (AS) Where the learner is granted a block of credit following assessment of prior learning</p>
6. Aromatawai Mahinga Assessment Procedures	<p>6.1 Ākoranga Aromatawai 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 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>6.2 Aromatawai I Roto I Te Reo Assessment in Te Reo 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>6.3 Tāpaetanga Tōmuri Submission and late submission of work</p> <ol style="list-style-type: none"> The due dates for all summative assessment work will be notified at the commencement of each course. 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. Applications for extensions must be made by according to procedure noted in Student Handbooks and course documentation. 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. 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. <p>6.4 Whakamātautau Anō Resubmission or Reassessment Resubmission/reassessment is only available for Internship Based Learning courses. No other courses allow resubmission or reassessment.</p> <p>A student may apply to undertake a resubmission/reassessment for a failed assessment in Internship Based Learning courses within 5 days of receiving their marked assessment. The following conditions apply:</p> <ol style="list-style-type: none"> only one reassessment or resubmission per Internship Based Learning course.

	<p>b. Any approved resubmission/reassessment will be carried out within a specified time period as agreed with the relevant academic authority.</p> <p>c. In all cases for resubmission, the original marked assignment will accompany resubmitted assignments. If resubmitted work is not accompanied by the original marked assignment, the resubmitted work will not be marked, and the original grade will stand.</p> <p>d. The maximum grade for any resubmission/reassessment of an assessment is the lowest pass grade.</p> <p>Assignments that are handed in late are not eligible for resubmission or reassessment.</p> <p>6.5 Āhuatanga Aromatawai Motuhake Assessment Concession A student may apply for Assessment Concession (AC) if:</p> <ul style="list-style-type: none"> • 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 <p>Applications for AC are made by a student within 5 working days of the affected assessment event. Decisions to approve an AC and to apply any remedy are made according to the Assessment and Grading Procedures and Regulations.</p> <p>6.6 Pāhi Rāhui Restricted Pass Restricted passes are not available in this programme.</p> <p>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.</p> <p>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.</p> <p>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.</p> <ol style="list-style-type: none"> 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. 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. 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. The relevant Academic Authority will advise the student in writing of their decision, and the reasons for such decision, and any orders made. <p>6.9 Examination Regulations All formal examinations in this programme are governed by the Unitec Examinations Regulations.</p> <p>6.10 Tono Pira Appeals Students may appeal the decisions made under these regulations in accordance with the Student Appeal Procedure.</p>
<p>7. Whakaritenga Whānui </p>	<p>7.1 Whakamāramatanga ā-kaupapa Definition of Terms In these regulations, unless the context otherwise requires, the following definitions shall apply:</p>

General Provisions	<ul style="list-style-type: none"> • ‘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. <p>7.2 Āhuatanga Tauwhirowhiro Ritenga Transitional Arrangements There are no transitional arrangements in this programme.</p> <p>7.2.1 Āhuatanga Tauwhirowhiro Ritenga Transitional Arrangements for Semester 2, 2024</p> <table border="1" data-bbox="352 517 1469 716"> <tr> <th data-bbox="352 517 911 645">Level 7, 15 Credit Courses to be replaced/superseded as per new transitional arrangements</th><th data-bbox="911 517 1469 645">New Transitional Arrangement Requirements to be met and/or Courses to be completed</th></tr> <tr> <td data-bbox="352 645 911 716">BSNS7030 Internship Based Learning (Level 7, 30 credits)</td><td data-bbox="911 645 1469 716">ACCY7104 Professional Accounting Project (Level 7, 30 credits)</td></tr> </table> <p>7.3 Hōtaka Whakarerekē O Ngā Āhuatanga 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.</p>	Level 7, 15 Credit Courses to be replaced/superseded as per new transitional arrangements	New Transitional Arrangement Requirements to be met and/or Courses to be completed	BSNS7030 Internship Based Learning (Level 7, 30 credits)	ACCY7104 Professional Accounting Project (Level 7, 30 credits)
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6.2 Graduate Certificate in Professional Accountancy

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 1, 2025.

1. Ngā Ture Hei Whakaurunga Admission Requirements	<p>To be eligible for admission to this programme, all applicants must meet three admission requirements: a. Requirements for either general admission, special admission, or discretionary admission b. Any additional Programme specific requirement. English language requirements</p> <p>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:</p> <ul style="list-style-type: none"> • 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. <p>1.2 Whakaurunga Motuhake Special Admission Applicants must have:</p> <ol style="list-style-type: none"> a. 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 b. provided sufficient evidence of aptitude or appropriate work or other life experience that would indicate a successful outcome in the qualification. <p>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.</p> <p>1.4 Whakaurunga Tautui Programme Specific Requirements There are no programme specific requirements.</p> <p>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).</p> <p>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.</p>
2. Paearu Kōwhiri Tukanga Selection Criteria & Process	<p>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> <ol style="list-style-type: none"> 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 1.1 General Admission above. c. an Accountancy background or relevant work experience. <p>Applicants who meet the maximum number of listed criteria will be the preferred candidates.</p> <p>2.2 Tukanga Kōwhiri Selection Process</p>