Master of Professional Accounting [MPACC]

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

These programme regulations apply to the Master of Professional Accounting [MPACC] programme, which leads to the award of Master of Professional Accounting (Level 9) qualification, (180 credits) [4287-1].

These regulations come into effect from Semester 1, 2023.

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: a. Requirements for either general admission, special admission, or discretionary admission b. Any additional Programme specific requirements c. 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 semester in which they wish to enrol, and meet the following requirements: a. A recognised bachelor's degree (or higher) in a relevant discipline with merit achievement deemed to be a grade average of B- or higher; or b. A professional qualification in a relevant discipline, recognised as being equivalent to merit achievement in a bachelor's degree or equivalent. **1.2 Whakaurunga Motuhake | Special Admission** Applicants must have: a. 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 b. 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** There are no provisions for discretionary admission in this programme. **1.4 Whakaurunga Tautui | Programme Specific Requirements** There are no programme specific requirements. **1.5 Whakaurunga Reo Pākehā | English Language Admission Requirements** All applicants must provide evidence that they have the necessary English language proficiency required for the Programme as demonstrated by the equivalence of 8 credits at NCEA Level 2 in English (4 in Reading, 4 in Writing). International applicants and any Domestic applicant for whom English, Māori or NZ Sign is not their first language must also provide evidence that they have the necessary English language proficiency required for the Programme; or an equivalent described in NZQA Rules and on the Unitec English Language Requirements for International Students Web-page.
2. Paearu Kōwhiri Tukanga| Selection Criteria & Process	**2.1 Paearu Kōwhiri | Selection Criteria** The following selection criteria will be applied to all applicants: a. assessed level of personal motivation to complete the qualification; b. coherence in expression of ideas and opinions; c. practice aptitude; d. academic aptitude;

Selection Criteria and Processes comply with Unitec's Admission Requirements Guidelines.	e. level of awareness of the discipline(s); f. quality of independent references. Applicants who meet the maximum number of listed criteria will be the preferred candidates **2.2 Tukanga Kōwhiri | Selection Process** 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.
3. Ngā Ture Hei Whakawhiwhi Tohu Mātauranga | Requirements for the Award of the Programme *Requirements comply with Unitec's Programme Completion and Awards Policy and associated procedure.*	**3.1 Whakaemi Tūtukitanga | Credit Accumulation** To be awarded the Master of Professional Accounting, a student must successfully complete a minimum of 180 credits in the pattern set out in Table 1 from the courses set out in Table 2 depending on their specialisation. *Table 1: Credit Requirements for Master of Professional Accounting*

Table 1: Credit Requirements for Master of Professional Accounting

Level	Compulsory Credits	Elective Credits	Total Credits
8	135	0	135
9	45	0	45
			180

Table 2: Course Details – Master of Master of Professional Accounting
Compulsory courses are shown in **bold** and Elective courses in *italics*.

Course No	Course Name	Credits	Pre- requisites	Co-requisites	Restrictions
Level 8					
ACTY8101	**Financial Accounting**	**15**			
ACTY8102	**Advanced Financial Accounting**	**15**	ACTY8101		
ACTY8103	**Strategic Management Accounting**	**15**			
ACTY8104	**Taxation**	**15**		ACTY8101	
ACTY8105	**Audit and Assurance**	**15**	ACTY8101 ACTY8106		
ACTY8106	**Accounting Information Systems**	**15**			
ACTY8107	**Business Finance and Economics**	**15**			
ACTY8108	**Business Law and the Business Environment**	**15**			
ACTY8109	**Internship**	**15**	ACTY8102 ACTY8104 ACTY8105		
Level 9					
ACTY9045	**Research Project**	**45**	**120 credits at Level 8**		

	3.2 Mahi Waehanga Pāhekoheko | Integrated and Work-based components The 45 credit Research Project and the Internship may be completed in the workplace with academic supervision provided by Unitec staff. In such instances, the project will be governed by a tripartite agreement between the student, Unitec, and the external organisation. This agreement will specify the arrangements for academic supervision by Unitec staff, pastoral care and professional supervision

by the workplace organisation and expectations for student compliance with relevant policies of Unitec and the external organisation.

3.3 Mahi Akoranga I A Wāhanga | Course Load per Semester
The normal full-time course load is 60 credits per semester, or 75 credits with the approval of the relevant academic authority.

3.4 Whakaurunga Takiwā | Registration Periods
a. The normal enrolment period is 18 months (full-time study) or 36 months (part-time study).
b. The maximum period to complete this qualification, with the approval of the relevant Academic Authority is 48 months.
c. 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 12 months.
d. Enrolment will normally be continuous. The relevant Academic Authority may, on the receipt of an application from a candidate, approve a suspension of enrolment for up to a maximum of 6 months. In such cases, the period of suspension will not count towards the registration period of the degree.
e. The maximum period of registration for a master's degree will normally be 60 months from the date of the commencement of study.
f. Where a candidate is enrolled full-time throughout the period of his/her registration, the maximum period of registration for the award of the degree with honours is 30 months.
g. Where a candidate is undertaking the degree by part-time study, the maximum period of registration for the award of the degree with honours is 48 months, this period being reduced to account for periods of full-time study.
h. The maximum period of registration to be eligible for the award of the degree with honours, as outlined in 3.1 above, shall be reduced in proportion to the number of cross-credits gained.

3.5 Whakawhiwhi Tāpiripiri| Additional Awards
3.5.2 Master's Degree with Honours
To be awarded the Master of Professional Accounting with Honours, a student must successfully complete a minimum of 180 credits which includes the completion of a research project of at least 45 credits at level 9 with the following conditions:
a. The Master's degree shall be awarded with first-class honours if the following criteria are satisfied, within the time limits as defined in section 3.4 of these regulations: achieved a cumulative Grade Point Average of 7.0 or better in all necessary courses, with no less than a B+ in any one course, and with no less than an A- for the research project and completion of the requirements within the time limits.
b. The Master's degree shall be awarded with second-class honours if the following criteria are satisfied, within the time limits as defined in section 3.4 of these regulations: achieved a cumulative Grade Point Average of 5.0 or better in all necessary courses, with no less than a B- in any one course and with no less than a B in the research project and completion of the requirements within the time limits.
c. The master's degree with honours shall be awarded if all courses and the research project achieve a passing grade, and all requirements are completed within the time limits.
d. In calculating the GPA for the award of honours, grades for all courses that contribute to the completion of the master's programme will be considered, including the grades of courses awarded via credit recognition.
e. A student may repeat a course they have successfully completed in order to achieve a higher grade to be used in the calculation of honours.
f. A student who has failed any course shall not be eligible for honours.

**4. Tūtukitanga Whakamihi	Credit Recognition**	**4.1 Whakawhiti 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. 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.

Credit Recognition complies with Unitec's Assessment, Moderation and Grades Policy and associated procedure.	b. The credit recognition may be:
	    i. specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; or
	    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.
	c. Cross credits will not be given for a Research Project in a postgraduate programme.
	
	4.2 Aromatawai Tōmua | Assessment of Prior Learning (APL)
	Assessment of Prior Learning is available for all courses in this programme with the exception of the Level 9 45 credit Research Project. APL decisions will be made on a case-by-case basis under the Unitec Assessment of Prior Learning Procedure.
	
	4.3 Ngā whakawhitinga | Credit Transfer
	Students who wish to transfer from the Master of Applied Practice (Professional Accounting) to this programme will be approved on a case-by-case basis. An indicative transition plan is included in Section 8.1 of these regulations.

5. Waeture Aromatawai | Assessment Regulations *Assessment Regulations comply with Unitec's Assessment, Moderation and Grades Policy and associated procedure.*	**5.1 Paparahi Aromatawai | Assessment Basis** Assessment in this programme is achievement based using an 11-point grading scale. Students must obtain at least 50% overall score in any achievement-based course in order to pass that course. **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. *Table 3: Achievement based 11-point assessment system* _(see table below)_

Table 3: Achievement based 11-point assessment system

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

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 semester 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.

6. Aromatawai Mahinga | Assessment Procedures
 	
Assessment Procedures comply with Unitec's Assessment Moderation and Grades Policy and associated procedure.
	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.
	
	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.
	
	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.
	
	6.3 Tāpaetanga Tōmuri | Submission and late submission of course work
	a. Any assessment that is submitted late (and does not have a prior approved extension) will be penalised by a deduction of 10 per cent per day of the student's assessment mark, up to five calendar days.
	b. No assessments will be accepted five calendar days after the due date.
	     i. If the assessment is not compulsory, the student will receive a 'zero' grade for that assessment.
	     ii. If the assessment is compulsory, the student will receive a DNC grade for the entire course.
	c. 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.
	
	6.4 Whakamātautau Anō | Resubmission or Reassessment for courses

A student may be granted permission to undertake:

a. a resubmission/reassessment for a failed assessment item within a course with the following conditions:
    i. an application for a resubmission/reassessment must be made within 5 days of receiving their marked assessment.
    ii. Re-submission is only available for the assessment "Individual research dissertation or business report" in the course ACTY9045;
    iii. Re-submission is not normally available for any other assessments in the programme;
    iv. any approved resubmission/reassessment will be carried out within a specified time period as agreed with the relevant academic authority.
    v. in all cases for resubmission, the original marked assessment will accompany resubmitted assessment. If resubmitted work is not accompanied by the original marked assignment, the resubmitted work will not be marked, and the original grade will stand.
    vi. the maximum grade for any resubmission/reassessment of an assessment is the lowest pass grade.
    vii. assessments that are handed in late are not eligible for resubmission or reassessment.

6.5 Āhuatanga Aromatawai Motuhake | Affected Performance Consideration
A student may apply for Affected Performance Consideration (APC) if:

a. 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
b. 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
The relevant Academic Authority may award a 'restricted pass' in a course that was narrowly failed and where there is ample evidence marginal failure is compensated by good overall performance. The following conditions apply to a restricted pass:

a. a student may decline the award of a restricted pass by notifying the relevant Academic Authority in writing not later than 20 working days from mailing of the results.
b. the relevant Academic Authority may, at their discretion, prevent a student from using a restricted pass to meet the pre-requisite requirements of another course.
c. no more than one restricted pass shall be awarded to any student in this programme.

6.7 Tuaruatanga | Repeating Courses
a. Students may not enrol to repeat a level 8 course that they have failed without the permission of the Academic Programme Manager.
b. There are no provisions for repeating a Level 9 Course.
c. 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.

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 for a Course 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 examinations in this programme are governed by the Unitec Examinations Regulations Policy. Research Project a. The 45 credit Research Project will be assessed by a person who has not acted as a candidate's supervisor or advisor and must be moderated by a person other than the assessor, or the candidate's supervisor or advisor. b. When a research project has been submitted by a candidate who is also a Unitec staff member, the assessor normally would be external to Unitec. c. An assessor of a research project shall have substantial experience of examining postgraduate degree candidates. **6.10 Tono Pīra | 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. • 'Research Project' means a record of a course of study in which a candidate undertakes a practice-based, applied scholarly investigation of an appropriate topic, deemed equivalent to at least 45 credits at Level 9. • 'Supervisor' means a person who fulfils the role of adviser, mentor, and motivator, thereby guiding the academic progress of the candidate to reach their research potential. **7.2 Āhuatanga Tauwhirowhiro Ritenga | Transitional Arrangements** See Schedule 1 below for transition arrangements from the Master of Applied Practice (Professional Accounting). **7.3 Hōtaka Whakarerekē O Ngā Āhuatanga Ako | Modified Programmes of Study** A modified programme of study may be created to allow a specific group of students under a specific circumstance to transition between versions of programmes, or from one programme to the next. Any transitions should be noted in Schedule 1 below and include any conditions. **7.4 Ētahi Atu Whakaritenga | Other provisions not covered elsewhere** **7.4.1 Transfer from one Specialisation to another** On application by a student, transfer from one specialisation of the Master of Applied Business to another specialisation may be approved by the relevant Academic Authority on a case-by-case basis.

8. Kupu Āpiti \| Schedules or Appendices

Schedule 1: Transfer Arrangements from Other Programmes or Courses

The following schedule lists the indicative cross-credits for students enrolled in the Master of Applied Practice (Professional Accounting) MAP (PA) to transition into the Master of Professional Accounting (MPACC).

Cross credits will only be considered for courses that have been passed in the last five years. No unspecified credits will be given as all courses in the MPACC are compulsory.

Students currently enrolled in the MAP (PA) will be invited to enrol in the MPACC. Interviews will be held with all students that express an interest and study plans discussed and finalised.

Master of Applied Practice (Professional Accounting) [MAP (PA)]		Master of Professional Accounting [MPACC]	
Course	Credits	Course	Credits
CISC8000 Applied Practice in Context	15	*No credit recognition*	
CISC8001 Research and Community Informed Practice	15	*No credit recognition*	
CISC8002 Research Question	15	*No credit recognition*	
CISC8801 Accounting and Finance	15	ACTY 8101 Financial Accounting	15
CISC8802 Accounting Information Systems	15	ACTY8106 Accounting Information Systems	15
CISC8803 Financial Reporting	15	*No credit recognition*	
CISC8804 Strategic Management Accounting	15	ACTY8103 Strategic Management Accounting	15
CISC8805 Taxation	15	ACTY8104 Taxation	15
CISV8806 Audit and Assurance	15	ACTY8105 Audit and Assurance	15
CISC9045 Research Project		*No credit recognition*	