

## 6 PROGRAMME REGULATIONS



### WAETURE HŌTAKA | PROGRAMME REGULATIONS

#### *Master of Professional Accounting*

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To be read in conjunction with Unitec's Academic Statute and other relevant policies.

These programme regulations apply to the Master of Professional Accounting (Level 9, 180 credits).

These regulations come into effect from Semester 2, 2020.

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

To be read in conjunction with Unitec's *Admission Requirements Policy*.

##### 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 (or provide a completed Early Release Exemption form).

Applicants must meet the following requirements:

- a. a recognised bachelor's degree (or higher) 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; or

##### 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 start; 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 Reo Pākehā | English Language Admission Requirements

Domestic 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) or equivalent. International applicants must also meet the English Language Entry Requirements specified in Unitec's Admission Requirements Policy.

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## 2. Paearu Kōwhiri Tukanga | Selection Criteria and Process

### 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:

- a. assessed level of personal motivation to complete the qualification;
- b. coherence in expression of ideas and opinions;
- c. practice aptitude;
- d. academic aptitude;
- e. level of awareness of the discipline(s);
- f. quality of independent references.

These criteria are not ranked in any order. 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 the relevant academic authority with the delegated authority to offer places to applicants. Students will be selected on the basis of written information supplied on the enrolment form. A face-to-face or electronic interview may be required.

## 3. Ngā Ture Hei Whakawhiwhi Tohu Mātauranga | Requirements for the Award of the Qualification

### 3.1 Whakaemi Tūtukitanga | Credit Accumulation

To be awarded the Master of Professional Accounting, students must successfully complete 180 credits, accumulated in the pattern set out in Table 1 from courses described in Table 2. All of the courses are compulsory, and there is no elective component.

**Table 1: Credit Requirements for Master of Professional Accounting**

Course Level	Credits
Level 8	135 credits
Level 9	45 credits
<b>Total</b>	<b>180 credits</b>

**Table 2: Course Details for the Master of Professional Accounting. All courses are compulsory.**

Course No	Course Name	Level	Credits	Pre-requisites	Co-requisites
ACTY8101	Financial Accounting	8	15		
ACTY8102	Advanced Financial Accounting	8	15	ACTY8101	
ACTY8103	Strategic Management Accounting	8	15		
ACTY8104	Taxation	8	15		ACTY8101
ACTY8105	Audit and Assurance	8	15	ACTY8101	

				ACTY8106	
ACTY8106	Accounting Information Systems	8	15		
ACTY8107	Business Finance and Economics	8	15		
ACTY8108	Business Law and the Business Environment and the Business Environment	8	15		
ACTY8109	Internship	8	15	ACTY8102 ACTY8104 ACTY8105	
ACTY9045	Research Project	9	45	120 credits at Level 8	

### Master of Professional Accounting with Honours:

To be awarded the Master of Professional Accounting (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:

- 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.
- 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.
- 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.
- 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.
- 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.
- A student who has failed any course shall not be eligible for honours.

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

The 45 credit Research Project and the Industry 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, with the approval of the relevant Academic Authority, 75 credits.

### 3.4 Whakaurunga Takiwā | Enrolment periods

- a. The normal enrolment period is 1.5 years (full-time study) or up to 5 years (part-time study).
- b. The maximum period to complete this qualification, with the approval of the relevant Academic Authority, is 5 years.
- 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 the 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 36 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 60 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 3.4e above, shall be reduced in proportion to the number of cross-credits gained.

### 3.5 Hōtaka Whakarerekē O Ngā Āhuatanga Ako | Modified Programmes of Study

There are no modified programmes of study in this programme.

### 3.6 Whakawhiwhinga Puta | Exit or Milestone Awards

There are no exit, or milestone awards available in this programme

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## 4. Tūtukitanga Whakamihi | Credit Recognition

### 4.1 Whakawhiti Tūtukitanga | Cross-credit

- 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. The course completed previously must be from a programme that has been accredited or endorsed by the professional bodies.
- 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.

- c. Cross credit will not be awarded for the 45 credit Industry Research Project.
- d. Credit recognition may be:
  - a. Specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; or
  - b. 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.

#### 4.2 Aromatawai Tōmua | Assessment of Prior Learning (APL)

Assessment of Prior Learning (APL) is available for all courses in this programme, with the exception of the 45 credit Industry Research Project. APL decisions will be made on a case-by-case basis, in accordance with Unitec's Assessment of Prior Learning policy.

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### 5. Waeture Aromatawai | Assessment Regulations

Assessment regulations comply with Unitec's Assessment and Grading Procedures and Regulations. Students will be notified of the due dates for all summative assessment work at the start of each course.

#### 5.1 Paparahi Aromatawai | Assessment basis

Assessment in all courses in this programme is achievement-based, using an 11-point grading scale. Students must obtain at least 50 per cent overall in any course in order to pass that course. Assessment elements in each course are generally compulsory unless noted otherwise.

#### 5.2 Ākoranga Taumata | Course grades

Course grades will be determined by the mathematical aggregation of weighted assessment marks and reported according to the scale detailed in Table 4. Students must obtain at least 50 per cent overall score in order to pass achievement-based assessment.

**Table 4: 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 Pass	Credits Earned	75 – 79
B	Merit Pass	Credits Earned	70 – 74
B-	Merit Pass	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

As per the criteria detailed in Table 5, students may be awarded one of the following grades for a course

**Table 5 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 piece of 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 student has either withdrawn after 75% of the scheduled course duration; or has 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 is carried out by an external agency. No credits earned
R	Restricted Pass	The student has been awarded a restricted pass subject to the relevant clause in these regulations. 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	Any portion of summative assessment has been estimated.

### 5.4 Aromatawai Mahinga | Assessment Procedures

#### 5.4.1 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 detailed on programme Moodle™ pages and in other course material. Assessment in Te reo Māori is governed by Unitec's Assessment in Te reo Māori Policy.

#### 5.4.2 Tāpaetanga Tōmuri | Submission and late submission of work

- 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.
- No assessments will be accepted five calendar days after the due date.
  - If the assessment is not compulsory, the student will receive a 'zero' grade for that assessment;
  - 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.

#### **5.4.3 Whakamātautau Anō | Re-submission or Re-assessment**

- a. Re-submission is only available for the assessment “Individual research dissertation or business report” in the course ACTY9045. Re-submission is not normally available for any other assessments in the programme. A student may apply to undertake such a re-submission within five days of receiving their marked assessment.
- b. All re-submissions will be carried out within a specified time period as agreed with the relevant Academic Authority.
- c. For all cases of re-submission, the original marked assignment will accompany re-submitted assignments. If re-submitted work is not accompanied by the original marked assignment, the re-submitted work will not be marked, and the original grade will stand.
- d. The maximum grade for any re-submission of an assessment is the lowest pass grade.

#### **5.4.4 Āhuatanga Aromatawai Motuhake | Affected Performance Considerations (APC)**

Any student whose performance in a summative assessment is affected by factors beyond their control may apply for Affected Performance Considerations (APC) under the following conditions:

- a. The student was unable to complete the summative assessment item; or
- b. The student’s ability to complete the summative assessment (preparation/performance) was impaired; or
- c. The student needs to request extra time to complete the summative assessment.

#### **5.4.5 Pāhi Rāhui | Restricted passes**

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.

#### **5.4.6 Akoranga Tuaruatanga | Repeating Courses**

Students enrolled in courses in this programme do not have an automatic right to re-enrol. These students must apply for permission to re-enrol to the Academic Programme Manager.

#### **5.4.7 Whakakorenga | Exclusions**

Exclusion from courses is governed by the Unitec Admission and Enrolment Procedures. If a Student fails to achieve at least 50 per cent of the credits that they are enrolled in in any 12-month period, then the Student cannot automatically re-enrol 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 Head of School. When calculating the 12-month period, Unitec reserves the right to include any relevant time spent by the Student studying at another tertiary institution.

#### **5.5 Whakaritenga whakamātautau | 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 for a research project shall have substantial experience of examining postgraduate degree candidates.

#### **5.6 Tono Pira | Appeals**

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

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### **6. Āhuatanga Tauwhirowhiro Ritenga | Transitional Arrangements**

#### **6.1 Transition from the Master of Applied Practice (Professional Accounting)**

Transition arrangements for 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 at Section 8.1 of these regulations.

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### **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:

- a. 'Affected' means influenced in some way. For time-constrained items such as tests, Examinations, and presentations this may include the inability to attend any or all of the Assessment events, or diminished performance. For other items it may be the inability to meet deadlines, or diminished performance within deadlines.
- b. 'Factors beyond the control of the Student' means any circumstance or situation the student could not have reasonably prevented, including, but not limited to, sickness or injury to the student, or bereavement.



- c. 'Relevant Academic Authority' refers to an individual or role holder, or in some cases a committee, who have been delegated the authority to decide within a specific circumstance. A schedule of the various relevant academic authority delegations is maintained by the relevant Programme Action and Quality Committee.
- d. '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.
- e. '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.

## 8. Kupu Āpiti | Schedules or Appendices

### 8.1 Appendix A Transition from the Master of Applied Practice (Professional Accounting)

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 (MPA).

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

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

Master of Applied Practice (Professional Accounting)		Master of Professional Accounting	
Course	Credits	Course	Credits
CISC8000 Applied Practice in Context	15	<i>No credit recognition</i>	
CISC8001 Research and Community Informed Practice	15	<i>No credit recognition</i>	
CISC8002 Research Question	15	<i>No credit recognition</i>	
CISC8801 Accounting and Finance	15	ACTY 8101 Financial Accounting	15
CISC8802 Accounting Information Systems	15	ACTY8106 Accounting Information Systems	15
CISC8803 Financial Reporting	15	<i>No credit recognition</i>	
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		<i>No credit recognition</i>	