

Master of Professional Accounting [MPACC]

To be read in conjunction with MIT&Unitec Policies, Procedures and Student Regulations.

These programme regulations apply to the Master of Professional Accounting [MPACC] V3.0 programme, which leads to the award of Master of Professional Accounting (Level 9) qualification, (180 credits) [4287-3].

These regulations come into effect from Semester 1, 2027.

1. Ngā Ture Hei Whakaurunga Admission Requirements	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 semester in which they wish to enrol, and meet the following requirements: - 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 - 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: - 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 - 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 set out in NZQA Rules on the NZQA Web-page: English Language Entry Requirements for International Students.
2. Paearu Kōwhiri Tukanga Selection Criteria & Process	2.1 Paearu Kōwhiri Selection Criteria The following selection criteria will be applied to all applicants: - assessed level of personal motivation to complete the qualification; - coherence in expression of ideas and opinions; - practice aptitude; - academic aptitude; - level of awareness of the discipline(s); - 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 Committee (PC) responsible for the programme.																
3. Ngā Ture Hei Whakawhiwhi Tohu Mātauranga Requirements for the Award of the Programme	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><tr><th>Level</th><th>Compulsory Credits</th><th>Elective Credits</th><th>Total Credits</th></tr><tr><td>8</td><td>120</td><td>15</td><td>135</td></tr><tr><td>9</td><td>15</td><td>30</td><td>45</td></tr><tr><td></td><td></td><td></td><td>180</td></tr></table>	Level	Compulsory Credits	Elective Credits	Total Credits	8	120	15	135	9	15	30	45				180
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Table 2: Course Details – Master of Master of Professional Accounting Compulsory courses are shown in bold and Elective courses in <i>italics</i>.					
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			
<i>And ONE of the following elective courses:</i>					
<i>ACTY8109</i>	<i>Internship</i>	<i>15</i>	<i>ACTY8102</i> <i>ACTY8104</i> <i>ACTY8105</i>		
<i>BSNS8006</i>	<i>Professional Edge</i>	<i>15</i>	<i>ACTY8102</i> <i>ACTY8104</i> <i>ACTY8105</i>		
Level 9					
ACTY9030	Business Analytics and Insights	15			
And 30 credits chosen from ONE of the following pathways:					
Course Pathway					
<i>ACTY9020</i>	<i>Contemporary Issues in Accounting</i>	<i>15</i>			
<i>ACTY9010</i>	<i>Applied AI in Accounting Practice</i>	<i>15</i>			
Project Pathway					
<i>ACTY9000</i>	<i>Research Project</i>	<i>30</i>	<i>ACTY9101</i>	<i>ACTY9101*</i>	

*Students who are transitioning between versions of the programme may require ACTY9030 to be a co-requisite for ACTY9030 Research Project to allow concurrent enrolment. This is to ensure that no student is disadvantaged by changes made to the credit accumulation requirements.

	3.2 Mahi Waehanga Pāhekoheko Integrated and Work-based components The 30 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 Delegated authority. 3.4 Whakaurunga Takiwā Registration Periods If enrolment period is 18 months (3 semesters) - The normal enrolment period is 18 months (full-time study) or 36 months (part-time study). - The maximum period to complete this qualification, with the approval of the Delegated Authority is 48 months. - Enrolment will normally be continuous. The Delegated Authority may, on the receipt of an application from a candidate, approve a suspension of enrolment for up to a maximum of 12 months. If enrolment period is 12 months (3 trimesters) - The normal enrolment period is 12 months full-time study) or 24 months (part-time study). - The maximum period to complete this qualification, with the approval of the Delegated Authority is 36 months. - Enrolment will normally be continuous. The Delegated Authority may, on the receipt of an application from a candidate, approve a suspension of enrolment for up to a maximum of 12 months. 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 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, 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 t 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.
4. Recognition of Prior Knowledge and Skills (RPKS)	4.1 Recognition of Prior Knowledge and Skills (RPKS) The provisions and procedures for Recognition of Prior Knowledge and Skills (RPKS) are set out in Student Regulations (Section 3). The following programme specific provisions apply: - RPL is not available for the Level 9 30 credit Research Project - 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	5.1 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. The grading system used for each course is specified in course documentation. Specific assessment and/or course pass requirements are detailed in course delivery documentation
6. Aromatawai Mahinga Assessment Procedures	6. Assessment Procedures Assessment Procedures are set out in Student Regulations including procedures for: • Summative assessment in te reo Māori • Late or non-submission of an assessment • Failure to attend a practical assessment, test, or examination • Extensions • Further assessment and resubmission • Assessment concessions (including Aegrotat Pass) • Conceded Passes • Insufficient academic progress (including repeating a course) • Examination Regulations • Appeals Programme/Course specific requirements for any of the above are set out in Course Information
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: • ‘Delegated 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. • ‘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 All students will transition to the new version of the qualification and will complete the programme according to the new schedule of courses with the exception of those students who are currently enrolled in ACTY9045 Research Project who will complete Version 1 of the qualification. Any student who is affected by changes made to requisites during this transition will undertake modified requirements on a case-by-case basis to ensure that they are not disadvantaged.
8. Kupu Āpiti Schedules or Appendices	