

Academic Requirements as from 2007

College of Chartered Accountants
College of Associate Chartered Accountants
College of Accounting Technicians

Waikato Institute of Technology

Purpose of this document

This document is a publication of the New Zealand Institute of Chartered Accountants. It also appears on the Institute's website - www.nzica.com

The information contained in this document will assist you in planning your programme of study to meet the Institute's academic requirements for admission to the College of Chartered Accountants, the College of Associate Chartered Accountants, and Accounting Technicians.

This document contains details of

- the academic requirements for admission to the College of Chartered Accountants (CA)
- the academic requirements for admission to the College of Associate Chartered Accountants (ACA)
- the academic requirements for admission to the College of Accounting Technicians (AT)
- the codes and titles of modules available at Wintec that meet the Institute's academic requirements.

This document is not a publication of the Waikato Institute of Technology (Wintec) and, therefore, does not include the regulations or requirements for Wintec programmes or modules.

If you require advice about specific modules offered by Wintec, please contact:

Student Enrolment Centre
Wintec
Private Bag 3036
Hamilton 3240

Telephone: 0800 2 Wintec (0800 2 946 832) (New Zealand only)
Facsimile: +64 7 858 0246
Email: enrolmentcentre@wintec.ac.nz

OR

Contact details: School of Business
Wintec
Private Bag 3036
Hamilton 3240
Fax: +64 7 834 8802

Bachelor degree and CA, ACA, AT admission		New Zealand Diploma in Business and AT admission	
Beverly Taylor	Programme Manager	Joanne Duncan	Programme Manager
Telephone:	+64 7 834 8800 x8561	Telephone:	+64 7 834 8800 x8723
Email:	beverly.taylor@wintec.ac.nz	Email:	joanne.duncan@wintec.ac.nz

For further information about becoming a member of the New Zealand Institute of Chartered Accountants, or advice on completing the academic requirements at a tertiary other than Wintec, please contact:

Registry Services Helpdesk
The New Zealand Institute of Chartered Accountants
PO Box 11 342
Level 7, Tower Building
50 Customhouse Quay Street
Wellington 6142

Email: registry@nzica.com
Fax: +64 4 473 6303
Telephone: +64 4 474 7840
Web site: www.nzica.com

Academic Policy

On 1 January 2007 the New Zealand Institute of Chartered Accountants implemented the current academic requirements for membership of the College of Chartered Accountants.

Students *beginning* their accountancy studies¹ at Wintec during 2007 may complete the requirements outlined in this statement, which is valid until 2016. Students *completing* these requirements after 2016 should contact the Institute to seek confirmation that their programme of study will be recognised.

Students who have completed degree level accounting modules at Wintec between 1996 and 2006 can:

- i) complete the Institute's academic requirements in place at the time they began. Please contact Wintec or the Institute for details of earlier requirements, or
- ii) complete the requirements outlined in this document, which are valid until 2016.

Students who completed degree-level accounting modules at Wintec before 1996 can:

- i) complete the Institute's academic requirements in place between 1996 and 2006 (provided these requirements are met within ten years of commencement); or
- ii) complete the requirements outlined in this document, which are valid until 2016.

The admission requirements to gain membership of the College of Chartered Accountants comprise three components:

- Academic study
- Practical experience
- Professional competence programme.

Once you have completed the academic requirements of the College of Chartered Accountants, you should apply for provisional membership of the Institute. The application form for provisional membership can be downloaded from the Institute's website - www.nzica.com

On completion of the academic study, practical experience and professional competence programme requirements, you may apply for full membership of the Institute. Details of the practical experience requirements and professional competence programme are available from the Institute's website.

Academic requirements for the New Zealand Institute of Chartered Accountants

Students intending to become Chartered Accountants must complete the following academic requirements:

- 1 Four years of degree-level study
- 2 Completion of a bachelor's degree
- 3 Coverage of the required accounting and business topics
- 4 Coverage of the liberal studies percentage requirement

Students who complete an academic degree more advanced than a bachelor's degree with a research component, a post-graduate diploma with a research component equivalent to that of an honours degree or a post-graduate diploma in accounting will be exempt from the liberal percentage requirement.

¹ 'beginning accountancy studies' means successful completion of a degree-level module in accountancy at an approved tertiary education institution (ATEI).

1. Four years of degree-level study

Four years of degree-level study at Wintec is equivalent to 480 credits or 32 modules.

2. A degree programme

Students must complete a degree deemed by the Institute to be comparable to a bachelor's degree from a tertiary education institution that has been approved by the Institute (ATEI). Students are responsible for structuring their programmes to ensure they include the required accounting and business topics and satisfy the percentage requirement (if applicable).

3. Coverage of the required accounting and business topics

Students must complete² the following accounting and business topics:

Compulsory topics – NZICA requirements	Modules within the Institute-recognised programme at Wintec
Advanced financial accounting	BBSD701 Advanced Financial Accounting
Advanced management accounting	BBSD702 Advanced Management Accounting
Auditing	BBSD705 Auditing
Taxation	BBSD603 Taxation
Business finance/treasury	BBSD631 Principles of Managerial Finance
Accounting information systems	BBSD611 Accounting Information Systems
Two further level 7/stage 3 accounting or business papers	
Commercial law	BBSD521 Introduction to Law and BBSD622 Corporate Law
Organisational management	BBSD571 Introduction to Management
Statistics	BBSD531 Quantitative Analysis
Economics	BBSD561 Economics

4. Coverage of the liberal studies percentage requirement

Students are required to complete a minimum of 15% of liberal studies within their four year programme. This equates to 72 credits or 5 liberal modules at Wintec.

“Liberal” refers to general studies that are neither accounting nor business-related in subject matter. Please refer to the table below for guidance on the classification of papers.

If you require further assistance, please contact Wintec or alternatively Registry Services Helpdesk.

² A module is recognised by the Institute as ‘completed’ if the final grade achieved is 50% or higher. The Institute does not accept restricted passes towards satisfying the accounting and business topics.

New Zealand Institute of Chartered Accountants Liberal Studies Classification Guideline

Any module that has a predominantly accounting or business focus/content will be classified as non-liberal.

Liberal	Non-liberal
Natural and physical sciences	
Information technology <ul style="list-style-type: none"> • Formal Language Theory • Programming • Computational Theory • Compiler Construction • Algorithms • Computer Graphics • Artificial Intelligence • Computer Science • Data Structures • Networks and Communications • Operating Systems 	Information technology <ul style="list-style-type: none"> • Business Applications of Information Systems • Management Information Systems • Production Systems • User-oriented Information Systems • Accounting Information Systems
Engineering and related technologies Architecture and building Mathematics Agriculture, environmental and related studies Health Education	Management and commerce <ul style="list-style-type: none"> • Accountancy • Banking, Finance and Related Fields • Business and Management • Hospitality management • Office Studies • Property and Real Estate • Sales and Marketing • Tourism • Other Management and Commerce
Society and culture <ul style="list-style-type: none"> • Behavioural Science • Communication (including business communication) • Econometrics • Ethics (including business ethics) • Law (Constitutional Law, Criminal Law, Family Law, International Law, Legal Practice) • Justice and Law Enforcement • Librarianship, Information Management and Curatorial Studies • Language and Literature • Philosophy and Religious Studies • Sport and Recreation 	Society and culture <ul style="list-style-type: none"> • Economics • Law (Business and Commercial Law, Taxation Law)
Creative arts	
Mixed field programmes (classification will depend on the focus/content of the programme/module) <ul style="list-style-type: none"> • General Education Programmes • Social Skills Programmes • Employment Skills Programmes • Other Mixed Field Programmes 	

Academic Programme for College of Associate Chartered Accountants

Academic requirements

Students intending to become Associate Chartered Accountants must complete the following academic requirements:

1. A bachelor's degree
2. Coverage of the required accounting and business topics

1. Bachelor's degree

Students must complete³ a bachelor's degree including, or as additional to, the required accounting and business topics, at an Institute-approved tertiary institution (ATEI).

2. Compulsory accounting and business topics

Compulsory Topics – NZICA requirements	Modules within the Institute-recognised programme at Wintec *
Financial accounting (level 6)	BBSD601
Management accounting or Financial accounting (level 7)	BBSD702 or BBSD701
1 further level 7 accounting elective module from: <ul style="list-style-type: none">• Financial Accounting (if not already selected above)• Management Accounting (if not already selected above)• Audit• Taxation• Finance	BBSD701 BBSD702 BBSD705 BBSD703 BBSD731
4 business modules (level 5) from: <ul style="list-style-type: none">• Commercial law• Economics• Finance• Information Systems• Management• Insolvency• Marketing	BBSD521 BBSD561 BBSD631 BBSD511 BBSD571 N/A BBSD551

* **Note** – this is not an exhaustive list of modules to meet these topics. If you require guidance on other suitable modules please contact, in the first instance, Wintec and then the New Zealand Institute of Chartered Accountants.

³ A module is recognised by the Institute as 'completed' if the final grade achieved is 50% or higher. The Institute does not accept restricted passes towards satisfying the accounting and business topics.

Academic Programme for College of Accounting Technicians

Academic requirements

Students intending to become Accounting Technicians can meet the academic requirements for this designation by completing the following:

1. The New Zealand Diploma in Business (2 EFTS or 12 papers) (with specified topic coverage), or
2. The National Certificate in Business Studies (in accounting) (NCB) (no longer offered), or
3. The National Diploma in Accountancy (NDA) (no longer offered), or
4. Two years of degree level study (2 EFTS or 16 papers) (with specified topic coverage), or
5. Study deemed by the Institute as comparable to (1).

Students wishing to complete the academic requirements for the Accounting Technician College at Wintec can complete the following:

Compulsory topics

Compulsory topics	New Zealand Diploma in Business modules/papers offered at Wintec*
Accounting Principles	BSQA400 Accounting Principles
Accounting Practice	BSQA501 Accounting Practices
Commercial Law	BSQA510 Introduction to Commercial Law
Economics	BSQA520 The Economic Environment
Organisational Management	BSQA530 Organisation and Management
Information Technology	BSQA550 Business Computing
Business Communication	BSQA560 Business Communication
Financial Accounting	BSQA601 Financial Accounting
Management Accounting	BSQA602 Management Accounting

And one from the following:

Business Finance	BSQA603 Business Finance
Taxation	BSQA606 Taxation

	<i>*Plus two optional modules/papers including one at 600 level</i>
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*** Note** - this is not an exhaustive list of modules to meet these topics. If you require guidance on other suitable modules please contact, in the first instance, Wintec and then the New Zealand Institute of Chartered Accountants.

Compulsory topics	Bachelor of Business Studies Degree level modules/papers offered at Wintec *
Accounting Principles	BBSD501 Introduction to Accounting
Accounting Practice	BBSD502 Accounting Applications
Commercial Law	BBSD521 Introduction to Law
Economics	BBSD561 Economics
Organisational Management	BBSD571 Introduction to Management
Business Communication	Not required for degree level study
Information Technology	BBSD511 Information Systems Principles
Financial Accounting	BBSD601 Financial Accounting
Management Accounting	BBSD602 Management Accounting
Law of Legal Entities	BBSD622 Corporate Law

And one from the following:

Taxation	BBSD603 Taxation
Business Finance	BBSD631 Principles of Managerial Finance
Auditing	BBSD705 Auditing

	<i>Plus additional degree level modules to satisfy the two years' study requirement (ie. 7 modules) ensuring at least one module is at level 6 or above</i>
* Note - this is not an exhaustive list of modules to meet these topics. If you require guidance on other suitable modules please contact, in the first instance, Wintec and then the New Zealand Institute of Chartered Accountants.	