

2011 Academic Requirements  
for students at the Waikato Institute of Technology  
who wish to become a  
Chartered Accountant  
Associate Chartered Accountant  
Accounting Technician



## PURPOSE OF THIS DOCUMENT

This document applies to students beginning<sup>1</sup> their accountancy studies at Wintec in 2010. The New Zealand Institute of Chartered Accountants makes every effort to ensure the accuracy of the information provided. However, the information covered in this document is subject to change from year to year.

Students and prospective students are advised to check with Wintec and the Institute before applying for, or planning courses.

The information contained in this document will assist you in planning your academic programme, at Wintec, to meet the Institute's academic requirements for admission to

- the College of Chartered Accountants
- the College of Associate Chartered Accountants
- the College of Accounting Technicians.

This document contains details of the codes and titles of papers available at Wintec that meet the Institute's academic requirements for admission to each college.

There may be pre-requisite requirements for the papers listed in the document. You should contact Wintec to determine any pre-requisite requirements for the papers listed.

A paper is recognised by the Institute as completed if the final grade achieved is fifty percent or higher. The Institute does not accept restricted passes or exemptions as satisfying compulsory topics. The Institute does recognise specified cross-credits.

Once you have completed the academic requirements of the New Zealand Institute of Chartered Accountants, you should apply for provisional membership of the appropriate College of the Institute. The application form for provisional membership can be downloaded from the New Zealand Institute of Chartered Accountants' website - [www.nzica.com](http://www.nzica.com).

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

This document is not a publication of Wintec and, therefore, does not include the regulations or requirements for Wintec programmes or papers. If you require advice about specific papers offered by Wintec, please contact:

Student Enrolment Centre	Telephone:	0800 2 Wintec (0800 2 946 832)
Wintec	Facsimile:	+64 7 858 0246
Private Bag 3036	Email	<a href="mailto:enrolment.centre@wintec.ac.nz">enrolment.centre@wintec.ac.nz</a>
Hamilton 3210	Facsimile:	+64 7 834 8802

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

Customer Services Helpdesk	Email:	<a href="mailto:customer@nzica.com">customer@nzica.com</a>
The New Zealand Institute of Chartered Accountants	Web site:	<a href="http://www.nzica.com">www.nzica.com</a>
PO Box 11 342	Telephone:	04 474 7840
Level 7, 50 Customhouse Quay	Facsimile:	04 499 8033
Wellington		

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<sup>1</sup> Beginning accountancy studies means successfully passing a degree level paper in accountancy at an accredited tertiary institution (ATI).

## COLLEGE OF CHARTERED ACCOUNTANTS ACADEMIC PROGRAMME

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

### 1. Four years of degree level study

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

### 2. Completion of a bachelor's degree

Completion of a bachelor's degree at Wintec will satisfy this requirement.

### 3. Compulsory topics

Students must complete specific courses to cover the Institute's required topics. The following table outlines the modules students must complete at Wintec to satisfy the compulsory topics:

Compulsory topic	Recognised modules
Advanced financial accounting	BBSD701 Advanced Financial Accounting
Advanced management accounting	BBSD702 Advanced Management Accounting
Advanced auditing and assurance	BBSD705 Auditing
Advanced taxation	BBSD703 Advanced Taxation
Advanced business finance/treasury	BBSD732 Corporate Finance
Accounting information systems	BBSD611 Accounting Information Systems
Commercial law	BBSD521 Introduction to Law <b>and</b> BBSD622 Corporate Law
Organisational management	BBSD571 Introduction to Management
Statistics	BBSD531 Quantitative Analysis
Economics	BBSD561 Economics

### 4. Liberal studies

Students are required to complete 30 credits of liberal studies within their four year programme. "Liberal" refers to general studies that are neither accounting nor business-related in subject matter. Please contact Wintec for details of papers that are considered to be liberal.

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.

## COLLEGE OF ASSOCIATE CHARTERED ACCOUNTANTS' ACADEMIC PROGRAMME

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

### Option 1

1. A bachelor's degree with an accounting major awarded by an Institute accredited tertiary institution (ATI). The completion of a bachelor's degree with an accounting major at Wintec will satisfy this requirement.

OR

### Option 2

#### 1. Completion of a bachelor's degree

The completion of a bachelor's degree from Wintec will satisfy this requirement.

#### 2. Compulsory topics

Students must complete specific modules to cover the Institute's required topics. The following table outlines the modules students can complete at Wintec to satisfy the compulsory topics:

Compulsory topic	Recognised modules
1. Financial accounting (level 6/stage 2)	BBSD601 Financial Accounting And BBSD605 Accounting Theory
2. Financial accounting (level 7/stage 3) <b>or</b> Management accounting (level 7/stage 3)	BBSD701 Advanced Financial Accounting <b>or</b> BBSD702 Advanced Management Accounting
3. 1 further level 7/stage 3 accounting elective module from: <ul style="list-style-type: none"> <li>• Financial Accounting (if not already selected above)</li> <li>• Management Accounting (if not already selected above)</li> <li>• Audit</li> <li>• Taxation</li> <li>• Finance</li> <li>• Accounting Information Systems</li> </ul>	BBSD701 Advanced Financial Accounting  BBSD702 Advanced Management Accounting  BBSD705 Auditing BBSD703 Advanced Taxation BBSD732 Corporate Finance N/A
4. 4 business papers (level 5/stage 1) across four of the following subject areas: <ul style="list-style-type: none"> <li>• Commercial law</li> <li>• Economics</li> </ul>	BBSD521 Introduction to Law BBSD561 Economics

<ul style="list-style-type: none"> <li>• Finance</li> <li>• Information systems</li> <li>• Management</li> <li>• Insolvency</li> <li>• Marketing</li> </ul>	BBSD631 Principles of Managerial Finance BBSD511 Information Systems Principles BBSD571 Introduction to Management N/A BBSD551 Marketing Fundamentals
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If you are considering membership of the College of Chartered Accountants at some point in the future, to avoid additional study you should ensure that the papers you complete for the College of Associate Chartered Accountants are the papers appropriate for the College of Chartered Accountants as listed earlier in this schedule.

## COLLEGE OF ACCOUNTING TECHNICIANS' ACADEMIC PROGRAMME

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 (with specified topic coverage), or
2. Two years of degree level study (240 credits or 16 modules) (with specified topic coverage), or
3. Study deemed by the Institute as comparable to (1).

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

Compulsory topic	Recognised New Zealand Diploma in Business modules	Recognised degree level modules
Accounting Principles	BSQA400	BBSD501
Accounting Practice	BSQA501	BBSD502
Commercial Law	BSQA510	BBSD521
Economics	BSQA510	BBSD561
Organisational Management	BSQA530	BBSD571
Business Communication	BSQA560	Not required for degree level study
Information Technology	BSQA550	BBSD511
Financial Accounting	BSQA601	BBSD601
Management Accounting	BSQA602	BBSD602
<b>And two from the following:</b>		
Auditing	N/A	BBSD705
Taxation	BSQA606	BBSD603
Business Finance	BSQA603	BBSD631
<b>And:</b>	One further NZDipBus topic	Further degree-level modules to satisfy the two years' study requirement