

SCHOOL OF BUSINESS



Bachelor of Business Studies

Professional Accounting

(Wintec / NZICA Academic Requirements)



The School of Business, Wintec, is an accredited tertiary institution for recognition purposes to the New Zealand Institute of Chartered Accountants (NZICA).

The School prides itself on providing quality business education to the community. We are able to provide the complete academic study component for NZICA membership.

This document is a guide to meeting the academic study requirements.

The New Zealand Institute of Chartered Accountants offers you the choice of three membership designations: These are

Chartered Accountant
Associate Chartered Accountant
Accounting Technician

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Becoming a Chartered Accountant

Academic Study Component at Wintec – Chartered Accountant

1. Four years of degree-level study / Degree programme

Four years of degree-level study and the completion of a Bachelor degree. This is designated at Wintec as the Bachelor of Business Studies Professional Accounting Major and is equivalent to 480 credits or 32 modules. Students are responsible for structuring their programme to ensure they include the required accounting, business and liberal topics.

2. Professional Accounting Major Requirements

Module No	Module Description	Modules	Credits
BBSD 501 502 511 521 531 541 551 561 571 591	Level 5 Core Introduction to Accounting Accounting Applications Information Systems Principles Introduction to Law Quantitative Analysis Communication in Business* Marketing Fundamentals Economics Introduction to Management Treaty of Waitangi and Business*	10	150
BBSD 601 602 603 611 622 631 699	Level 6 Core Financial Accounting Management Accounting Taxation Accounting Information Systems Corporate law Principles of Managerial Finance Business Research Methods	7	105
BBSD 701 702 705 792 703 707 709 731 732	Level 7 Core Advanced Financial Accounting Advanced Management Accounting Auditing Business Ethics* Any 2 of (Level 7 core elective): Advanced Tax Special Topic in Accounting Research Project In Accounting Investment Management Corporate Finance	6	90
BBSD	Electives (Level 6 or 7) Credits in Finance /Management / Marketing / Liberal (level 6 or 7) (See Business Studies Handbook)	9	135

* Wintec compulsory papers that meet NZICA liberal requirements
(minimum 30 credits)

3. Suggested Study Pathway

Full-Time Students - Semester 1 Start

Year	Semester 1	Semester 2
First year	501 511 541 561	502 521 551 571
Second year	602 611 591 Level 6 or 7 Elective	601 531 603 Level 6 or 7 Elective
Third Year	699 631 622 Level 6 or 7 Elective	702 Level 7 core Elective Level 6 or 7 Elective Level 6 or 7 Elective
Fourth year	701 Level 7 core Elective Level 6 or 7 Elective Level 6 or 7 Elective	705 792 Level 6 or 7 Elective Level 6 or 7 Elective

Full-Time Students - Semester 2 Start

Year	Semester 1	Semester 2
First year		501 511 541 561
Second year	502 521 551 571	601 531 699 Level 6 or 7 Elective
Third year	602 631 591 Level 6 or 7 Elective	603 702 Level 7 core Elective Level 6 or 7 Elective
Fourth year	622 611 Level 6 or 7 Elective Level 6 or 7 Elective	705 792 Level 6 or 7 Elective Level 6 or 7 Elective
Fifth year	701 Level 7 core Elective Level 6 or 7 Elective Level 6 or 7 Elective	

Please note that other alternative pathways are possible. For advice please contact the Programme Manager.

4. NZICA Academic Requirements as from 2010

(Ref: 2010 Academic Requirements, Page 3)

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	BBSD603 Taxation
Advanced business finance/treasury	BBSD631 Principles of Managerial Finance
Accounting information systems	BBSD611 Accounting Information Systems
Commercial law	BBSD521 Introduction to Law and 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.

Becoming an Associate Chartered Accountant

Academic Study Component at Wintec – Associate Chartered Accountant

1. Bachelors Degree programme

Completion of a Bachelor degree. This is designated at Wintec as the Bachelor of Business Studies Accounting Major and is equivalent to 360 credits or 24 modules. Students are responsible for structuring their programme to ensure they include the required accounting, business and liberal topics.

2. Accounting Major Requirements

Module No	Module Description	Modules	Credits
BBSD 501 502 511 521 531 541 551 561 571 591	Level 5 Core Introduction to Accounting Accounting Applications Information Systems Principles Introduction to Law Quantitative Analysis Communication in Business Marketing Fundamentals Economics Introduction to Management Treaty of Waitangi and Business	10	150
BBSD 601 602 611 622 631 699 641 642 692 695	Level 6 Core Financial Accounting Management Accounting Accounting Information Systems Corporate Law Principles of Managerial Finance Business Research Methods Any one of (Level 6 core elective) : Advanced Communication in Business Oral Communication Social Sciences II The Sustainable Business Environment	7	105
	Level 6 Electives Any level 6 modules from any Wintec degree	0 - 2	0 - 30
BBSD 792 701 702 703 705 707 709 721 731 732	Level 7 Core Business Ethics Any 4 of the following (of which at least one must be from the first two) (Level 7 core elective): Advanced Financial Accounting Advanced Management Accounting Advanced Taxation Auditing Special Topic in Accounting Research Project In Accounting Legal Issues in Employment Investment Management Corporate Finance	5	75
	Level 7 Electives Any level 7 courses from any Wintec degree	0- 2	0 - 30

3. Suggested Study Pathway

Full-Time Students - Semester 1 Start

Year	Semester 1	Semester 2
First year	501 511 541 561	502 521 551 571
Second year	602 611 631 699	601 531 Level 6 core Elective Level 6 or 7 Elective
Third Year	Level 7 core Elective Level 6 or 7 Elective 622 Level 7 core Elective	Level 7 core elective 792 591 Level 7 core Elective

Level 7 core elective must include either 701 or 702

Full-Time Students - Semester 2 Start

Year	Semester 1	Semester 2
First year		501 511 541 561
Second year	502 521 551 571	601 531 Level 6 core elective 591
Third year	602 611 631 Level 6 or 7 elective	699 Level 6 or 7 elective Level 7 core elective Level 7 core elective
Fourth year	622 Level 7 core elective Level 7 core elective 792	

Level 7 core elective must include either 701 or 702

4. **NZICA Academic Requirements as from 2010**

(Ref: 2010 Academic Requirements, Pages 4 & 5)

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
2. Financial accounting (level 7/stage 3) or Management accounting (level 7/stage 3)	BBSD701 Advanced Financial Accounting or BBSD702 Advanced Management Accounting
3. 1 further level 7/stage 3 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 • Accounting Information Systems 	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"> • Commercial law • Economics • Finance • Information systems • Management • Insolvency • Marketing 	BBSD521 Introduction to Law BBSD561 Economics BBSD631 Principles of Managerial Finance BBSD511 Information Systems Principles BBSD571 Introduction to Management N/A BBSD551 Marketing Fundamentals

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.

Becoming an Accounting Technician

Academic Study Component at Wintec – Accounting Technician

1. Students at Wintec can complete the requirements by either completing:

- The New Zealand Diploma in Business (with specified topic coverage), or
- Two years of degree level study (240 credits or 16 modules) (with specified topic coverage)

2. NZDipBus or two years of degree level study requirements

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	BSQA520	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
<i>And one from the following (Level 6 core elective):</i>		
Auditing	N/A	BBSD705
Taxation	BSQA606	BBSD603
Business Finance	BSQA603	BBSD631
<i>And:</i>	Two optional elective modules, with at least one at 600 level	Further degree-level elective modules to satisfy the two years' study requirement

3. Suggested Study Pathway - NZDIPBUS

Full-Time Students - Semester 1 Start

Year	Semester 1	Semester 2
First year	BSQA400 BSQA550 BSQA560	BSQA510 BSQA530 BSQA501
Second year	BSQA601 Level 6 core elective Elective*	BSQA602 BSQA520 Elective*

*Optional elective with at least one at level 6

Full-Time Students - Semester 2 Start

Year	Semester 1	Semester 2
First year		BSQA400 BSQA550 BSQA560
Second year	BSQA510 BSQA530 BSQA501	BSQA602 BSQA520 Elective*
Third year	BSQA601 Level 6 core elective Elective*	

*Optional elective with at least one at level 6

4. **NZICA Academic Requirements as from 2010**

(Ref: 2010 Academic Requirements, Page 6)

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 Business modules	Recognised degree level modules
Accounting Principles	BSQA400	BBSD501
Accounting Practice	BSQA501	BBSD502
Commercial Law	BSQA510	BBSD521
Economics	BSQA520	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
<i>And one from the following:</i>		
Auditing	N/A	BBSD705
Taxation	BSQA606	BBSD603
Business Finance	BSQA603	BBSD631
<i>And:</i>	Two optional modules, with at least one at 600 level	Further degree-level modules to satisfy the two years' study requirement