

2015 Academic Requirements for students at  
University of Canterbury  
who wish to become a

Chartered Accountant (CA)  
Associate Chartered Accountant (ACA)  
Accounting Technician (AT)



## PURPOSE OF THIS DOCUMENT

This document applies to students beginning their accountancy studies at University of Canterbury in 2015. 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 the University and the Institute before applying for, or planning courses.

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

- the College of Chartered Accountants (CA)
- the College of Associate Chartered Accountants (ACA)
- the College of Accounting Technicians (AT)

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

There may be pre-requisite requirements for the approved subjects listed in the document. You should contact University of Canterbury to determine any pre-requisite requirements for the approved subjects listed.

The Institute recognises specified cross-credits. The Institute will accept restricted passes and exemptions towards NZICA's required topics where students have been awarded a full degree or diploma by University of Canterbury. NZICA will not accept exemptions or restricted passes in cases where a student has only completed selected papers at University of Canterbury.

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 University of Canterbury and, therefore, does not include the regulations or requirements for University of Canterbury programmes or papers. If you require advice about specific papers offered by University of Canterbury, please contact:

NZICA Enquiries  
Student Advisors  
College of Business and Economics  
University of Canterbury  
Private Bag 4800  
CHRISTCHURCH 8020

Email: [bsecdegreeadvice@canterbury.ac.nz](mailto:bsecdegreeadvice@canterbury.ac.nz)  
Telephone: 03 364 2987 ext. 7504 or 6880

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

Service Centre  
New Zealand Institute of Chartered Accountants  
PO Box 11 342  
Level 7 Tower Building  
50 Customhouse Quay  
Wellington

Email: [customer@charteredaccountantsanz.com](mailto:customer@charteredaccountantsanz.com)  
Web site: [www.nzica.com](http://www.nzica.com)  
Telephone: 0800 469 422

**COLLEGE OF CHARTERED ACCOUNTANTS (CA) AND ASSOCIATE CHARTERED ACCOUNTANTS (ACA)  
ACADEMIC PROGRAMME**

The academic requirements for becoming a Chartered Accountant or Associate Chartered Accountant are the same. Students intending to become Chartered Accountants or Associate Chartered Accountants must complete the following academic requirements:

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

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

**2. Required topics**

Students must complete approved subjects to cover the Institute's required topics. The following table outlines the approved subjects' students must complete at University of Canterbury to satisfy the required topics:

Required topics	Approved subjects
Financial Accounting	ACCT 211 Financial Accounting <b>and</b> ACCT 312 Advanced Financial Accounting
Management Accounting	ACCT 222 Management Accounting <b>and</b> ACCT 332 Advanced Management Accounting
Auditing and Assurance	ACCT 346 Auditing
Taxation	ACCT 254 Introduction to Taxation <b>and</b> ACCT 358 Advanced Issues in Taxation
Finance	FINC 201 Business Finance
Accounting Information Systems	INFO 243 Accounting Information Systems
*Commercial and Corporate law	ACCT 152 Law and Business <b>and</b> ACCT 252 Law of Business Contracts <b>and</b> (ACCT 256 Law of Business Organisations <b>or</b> LAWS 305 Company Law )
Organisational management	MGMT 100 Fundamentals of Management
Quantitative methods	MSCI 110 Quantitative Methods for Business <b>or</b> STAT 101 Statistics 1
Economics	(ECON 104 Introduction to Microeconomics <b>or</b> ECON 199 Introduction to Microeconomics (Distance) ) <b>and</b> ECON 105 Introduction to Macroeconomics

*\*To satisfy the commercial and corporate law topic in full for the CA & ACA Colleges, students must ensure they complete the approved subjects outlined in this academic schedule. If the commercial and corporate law topic has been partially completed at another tertiary the student will need to approach their new tertiary and discuss the possibility of obtaining specified cross credits towards the approved subjects as outlined in this academic schedule. If the tertiary is not willing to grant specified cross credits the student will need to complete the approved subjects outlined in this academic schedule in order to satisfy the commercial and corporate law topic in full.*

## COLLEGE OF CHARTERED ACCOUNTANTS (CA) ACADEMIC PROGRAMME FOR MASTER OF PROFESSIONAL ACCOUNTING STUDENTS

Students completing the University of Canterbury Master of Professional Accounting (MPA) who are intending to become Chartered Accountants must complete the academic requirements outlined below.

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

Completion of a bachelor's degree at an NZICA accredited tertiary institution (ATI) will satisfy this requirement. Students entering the MPA who have completed an academic qualification overseas should check the list of qualifications exempt from assessment on Immigration New Zealand's website ([www.immigration.govt.nz](http://www.immigration.govt.nz)). If your academic qualification is not named on the current list, please contact [assessment@charteredaccountantsnz.com](mailto:assessment@charteredaccountantsnz.com) for advice prior to having your qualification assessed by NZQA.

### 2. Required topics

Students must complete approved subjects to cover the Institute's required topics. The following table outlines the approved subjects that MPA students must complete at the University of Canterbury to satisfy the required topics:

Required topics	Approved subjects
Financial Accounting	MPAC 601 Professional Accounting Principles <b>and</b> MBAZ 601 Managerial Accounting <b>and</b> MPAC 602 Advanced Professional Accounting Principles <b>and</b> MPAC 604 Advanced Financial Accounting
Management Accounting	MBAZ 601 Managerial Accounting <b>and</b> MPAC 603 Advanced Management Accounting <b>and</b> MPAC601 Professional Accounting Principles
Auditing and Assurance	MPAC 608 Auditing
Taxation	MPAC 605 Taxation
Finance	MBAZ 603 Managerial Finance <b>and</b> MBAZ 605 Business Law
Accounting Information Systems	MPAC 607 Information Systems <b>and</b> MBAZ 604 Business Research Methods
*Commercial and Corporate law	MBAZ 605 Business Law <b>and</b> MPAC 601 Professional Accounting Principles
Organisational management	MPAC 606 Management
Quantitative methods	MBAZ 604 Business Research Methods
Economics	MBAZ 602 Business Economics

*\*To satisfy the commercial and corporate law topic in full for the CA & ACA Colleges, students must ensure they complete the approved subjects outlined in this academic schedule. If the commercial and corporate law topic has been partially completed at another tertiary the student will need to approach their new tertiary and discuss the possibility of obtaining specified cross credits towards the approved*

*subjects as outlined in this academic schedule. If the tertiary is not willing to grant specified cross credits the student will need to complete the approved subjects outlined in this academic schedule in order to satisfy the commercial and corporate law topic in full.*

## COLLEGE OF ACCOUNTING TECHNICIANS' (AT) ACADEMIC PROGRAMME

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

### Two years of Approved Academic study

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

Required topics	Approved degree level subjects
Accounting Principles	ACCT 102 Accounting and Financial Information
Accounting Practice	ACCT 103 Introduction to Financial Accounting
Commercial Law	ACCT 152 Law and Business
Economics	ECON 104 Introduction to Microeconomics or ECON 199 Introduction to Microeconomics (Distance) or ECON 105 Introduction to Macroeconomics
Organisational Management	MGMT 100 Fundamentals of Management
Business Communication	<i>Not required for degree level study</i>
Information Technology	INFO 123 Information Systems and Technology
Financial Accounting	ACCT 211 Financial Accounting
Management Accounting	ACCT 222 Management Accounting
<b>And two from the following:</b>	
Auditing	ACCT 346 Auditing
Taxation	ACCT 254 Introduction to Taxation
Business Finance	FINC 201 Business Finance and FINC 203 Financial Markets, Institutions and Instruments
<b>And:</b>	Further degree-level papers to satisfy the two years' study requirement

For information relating to NZICA's alternative pathways to AT membership please visit [www.nzica.com/AT](http://www.nzica.com/AT)