

Unified Accounting Degree Programme Details

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1. Kupu Whakataki | Introduction

1.1 Te Pūkenga

Our identity is inspired by the base of the harakeke.
The strongest part, from where all threads meet and grow.

Because while we are all separate strands,
we are stronger together.

Here, we share perspectives to exchange
knowledge and skills.

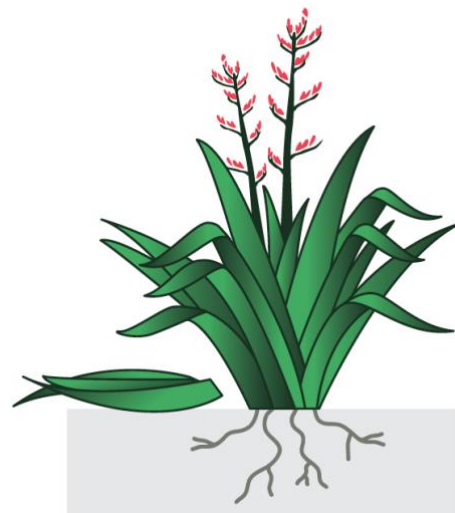
We treat learning and teaching as one, weaving together
our collective past for a thriving tomorrow.

Nāu te rourou, nāku te rourou.

We draw our strength from this place –
and we use it to support and lift each other up.

This is the base, from where we grow and flourish.

This is Te Pūkenga



Tō Mātou Tirohanga Roa | Our Vision

Whakairohia he toki, tāraia te anamata | Learning with purpose, creating our futures.

The most well used and highly prized tool of the pre-European Māori world was the toki or the adze. This implement was used to fashion waka, build houses, fell trees and even create other tools. So prized was the toki that there are many Māori proverbs that speak of its application and people who were seen as proficient in various activities were called ‘toki’. The notion of toki aligns with the name Te Pūkenga which also means to be proficient or skilled in particular roles.

By including the word whakairohia in the first part of the sentence, this phrase is encouraging people to upskill themselves, or equip themselves with the relevant tool. The second part of the phrase is about the future. The word tārai means to fashion, shape or sculpt and anamata is the future. Therefore, the phrase as a whole is about encouraging people to prepare themselves with a skillset that will help us all to shape the future.

Tō Mātou Pūtake | Our Purpose

E tuku ana e Te Pūkenga ngā huarahi mātauranga hiranga, tino kounga hoki hei tautoko i ngā ākonga, ngā kaitukumahi me ngā hapori ki te whiwhi i ngā pūkenga, mōhiotanga, āheinga hoki kei te hiahia e Aotearoa i āiane, mō āpōpō hoki. Noho ai ngā ākonga me ō rātou whānau hei pūtake mō ā mātou mahi katoa.

Te Pūkenga provides excellent and quality education opportunities that support learners, employers and communities gain the skills, knowledge, and capabilities Aotearoa needs now and for the future. Learners and their whānau are at the centre of all we do.

Manawa nui | We reach out and welcome in

Manawa nui describes a person or group’s behaviours

Manawa roa | We learn and achieve together

Manawa roa describes a person or group’s behaviours

Manawa ora | We strengthen and grow the whole person

Manawa ora describes a person or group’s behaviours

that embody manaakitanga, humility, patience, respect, tolerance and compassion.

What is manawa nui?

- We actively seek diversity knowing this supports equitable decision making and outcomes.
- We welcome everyone. Your unique worldview makes us who we are.
- We care about each other, demonstrate manaakitanga and gratitude, and create safe spaces where people feel comfortable contributing and sharing.
- We seek the expertise of others, recognising we are part of a bigger picture.
- We call out behaviours that go against our values.

What it isn't

- being negative or critical of others
- close mindedness, shutting down ideas without discussing them or ignoring the diverse views of others
- avoiding tough issues because they are difficult or uncomfortable.

that embody staying power, resilience, fortitude, grit and doing what needs to be done to achieve the collective goal.

What is manawa roa?

- We embrace opportunities to try new things and learn from our mistakes.
- We work together, always striving for better.
- We are about progress, not perfection.
- We participate proactively and seek input from others.
- We provide feedback that is honest, constructive and respectful, in order to elevate each other's greatness.

What it isn't

- doing things the same way they've always been done
- focusing on winning the argument
- making excuses or blaming others when something doesn't go right
- working in silos or in isolation of others or other teams
- holding back delivery for the perfect solution or waiting for consensus to make decisions.

that embody breathing life into all aspects of another life form.

What is manawa ora?

- We remove barriers and acknowledge the needs of others and their wellbeing.
- We empower people to give their best and recognise their unique contributions.
- We encourage initiative and contribution at all levels.
- We are generous with our time and expertise, and we look for opportunities to learn from others.
- We are transparent and open about decisions, and we support the decisions of others.

What it isn't

- putting others in situations where they feel unsafe or uncomfortable
- accepting mediocrity or reluctance to stretch ourselves
- going back on our commitments to contribute to mahi or support others
- relinquishing responsibility for the things we are tasked with
- withholding support or undermining decisions.

Ā Mātou Whāinga Tōmua | Our Priorities

We have five educational priorities. They support us to meet our legislative requirements, and will guide our work over the next few years:

1. A relentless focus on equity and ensuring participation - we honour and uphold Te Tiriti o Waitangi in all we do.
2. Delivering customised learning approaches that meet the needs of learners and trainees wherever they are.

E rima ā mātou whāinga tōmua. Hei mea tautoko i a mātou ki te whakatutuki i ō mātou ritenga ā-ture, hei ārahi hoki i ā mātou mahi hei ngā tau tata kei te tū mai:

1. Kia mau kia arotahi ki te mana ōrite me te whai wāhitanga - ka whakamana, ka hāpai hoki mātou i Te Tiriti o Waitangi i roto i ā mātou mahi katoa

3. Using our size and scale to strengthen the quality and range of education delivery throughout Aotearoa. Excellence in educational provision for all.
 4. Services that meet the specific regional needs of employers and communities.
 5. Transition educational services in a smooth and efficient manner.
2. Te tuku whakaakoranga e tutuki tonu ai ngā matea o ngā ākonga me ngā tauira ahakoa kei hea
 3. Te whakarite mā tō mātou rahi, tō mātou whānui hoki hei whakakaha i te whānuitanga o te tuku mātauranga puta noa i Aotearoa. Te hiranga o te tuku mātauranga mō te katoa.
 4. He ratonga e rite ana ki ngā hiahia motuhake o ngā kaitukumahi me ngā hapori
 5. Te whakawhiti ratonga mātauranga kia ngāwari, kia tika ake hoki te whakahaere

1.2 Unification of Programmes

Te Pūkenga academic delivery innovation strategic direction is aimed at establishing a coherent portfolio of programmes that will support learners, employers and industry to make informed decisions about future study and employment, and achieve a sustainable network of ongoing delivery.

Our strategy is informed by a number of key policy and legislative statements, including the functions and [Charter of Te Pūkenga](#).

The unification process has been designed to employ a collaborative approach to redevelopment that will ensure the programme design meets Te Pūkenga Programme Development Excellence Framework, Whiria Te Pūkenga (Mātauranga Māori Framework), and can be delivered in line with Te Pūkenga Ako Framework.

The main goals of unification are:

- To work with providers within Te Pūkenga network to establish a single unifying programme from among those that already exists, with minor updates to be made to ensure the unified programme works for all (for example, all modes of delivery)¹.
- To develop in the context of a suite of programmes, rather than as isolated programmes, to ensure effective and streamlined learner pathways are maintained or enhanced.

In most cases the initial approach to unification is by **transition** to an agreed existing programme which will undergo minor changes to ensure that it is fit for purpose for continued delivery in a range of regions and delivery modes. Once existing providers have transitioned to a unified programme, a collaborative redevelopment approach to further improve the programme will be undertaken according to a scheduled programme of review over a five year period.

In some cases a programme **transformation** development may be triggered. This involves a collaborative redevelopment of a new unifying programme for the network that works for all (e.g., includes all delivery modes). Transformation projects may be required according to the following:

- a significant change in a qualification (version change or replacement at levels 1 – 6 on the NZQF) that requires a new programme of study

¹ All transition work will move us towards and occur with the future state of national curricula and skills standards in mind

- changes made by standards setting bodies which require a redevelopment of a programme leading to a qualification
- consolidation of multiple degree level qualifications into a single unified qualification and programme of learning
- an urgent need to redevelop a programme because of identified success and equity issues in the current offerings.

1.3 A Unified Accounting Degree

The proposed unified Accounting Degree has been collaboratively designed as a result of changes made by Chartered Accountants Australia and New Zealand (CAANZ) and Chartered Professional Accountants Australia (CPA) to the professional standards that will enable a learner to become a registered professional accountant, and which are required to be in place for 2023. This development is therefore a **transition** for accounting learners from existing learning outcomes to redesigned outcomes that meet the requirements of the updated CAANZ/CPA standards.

The learning associated with the discipline of accounting is currently embedded in a wide range of existing programme structures across the Te Pūkenga network such as Bachelors of Business, Applied Management, Commerce, etc. These Business programmes are scheduled to commence development into a suite of **transformed** unified programmes during 2023 with a proposed start date of 2024.

Therefore, a new stand-alone unified Accounting Degree has been proposed rather than undertaking a large number of individual changes to existing programmes to accommodate the changes required by CAANZ/CPA. This stand-alone development is designed to ensure that all learners undertaking study in accounting at level 7 will enjoy the same experience, while still being able to interact with the wider range of Business programmes on offer.

Please note that the title 'Bachelor of Accounting (Level 7)' which is used throughout this document is a working title and is subject to change following consultation.

2. Whakarāpopoto Hōtaka | Programme Summary

2.1 Taipitopito Hōtaka | Programme Details

		NZQA Reference No.	Version No.	Credits	Level
Bachelor of Accounting (Level 7)		TBA	TBA	360	7
which leads to the award of the following qualification(s)					
Bachelor of Accounting (Level 7)		TBA	TBA	360	7
NZSCED	080101 Management and Commerce>Accountancy>Accounting				
Qualification Developer	Te Pūkenga (New Zealand Institute of Skills and Training)				
Next Review	31/12/2025				

Strategic purpose

The purpose of this programme is to provide Aotearoa New Zealand with people who have specialised knowledge, technical, and professional skills to operate in a variety of business situations in a range of industries and organisations at both organisational and strategic levels. Knowledge and expertise will be underpinned by a sound understanding of the dynamic and evolving business environment in Aotearoa New Zealand and internationally.

On reaching the workplace, graduates will be able to apply knowledge and expertise in an ethical, socially responsible, and sustainable way in accordance with ngā kaupapa o te Tiriti o Waitangi (the principles of the Treaty of Waitangi). They will be able to integrate into their work environment quickly, having already spent time through their course of study in a work context applying the knowledge and skills of the curriculum.

Achievement of this qualification will equip graduates to meet the educational requirements for membership of the Chartered Accountants Australia and New Zealand (CAANZ) and Chartered Practising Accountant Australia (CPA).

Graduate profile

Graduates of this qualification will:

1. Apply specialised knowledge, technical, and professional skills to business.
2. Demonstrate effective communication, self-management, digital literacy and professional currency.
3. Apply creative, strategic, and critical thinking to decision making and problem solving in an evolving business environment.
4. Integrate knowledge of Te Tiriti o Waitangi to inform business practices in Aotearoa New Zealand.
5. Demonstrate ethical, socially responsible, sustainable and research informed business practice.
6. Work collaboratively in diverse cultural contexts and environments with a range of stakeholders.

Education pathway

This qualification may build on:

- New Zealand Certificate in Business (Administration and Technology) (Level 4) [Ref: 2461]
- New Zealand Certificate in Business (Accounting Support Services) (Level 4) [Ref: 2455]
- New Zealand Certificate in Business (Small Business) (Level 4) [Ref: 2457]
- New Zealand Certificate in Business (First Line Management) (Level 4) [Ref: 2456]
- New Zealand Certificate in Project Management (Level 4) [Ref: 2462].

Graduates of the following qualifications may seek credit recognition towards the Bachelor of Accounting (L7, 360cr):

- New Zealand Diploma in Business (Level 5) (Accounting strand) [Ref: 2459]
- New Zealand Diploma in Business (Level 6) (Accounting strand) [Ref: 2460]

Achievement of this qualification will equip graduates to meet the academic entry requirements for Chartered Accountants Australia and New Zealand (CAANZ) and Chartered Practising Accountant Australia (CPA).

Employment, Cultural, Community Pathway

Employment pathways for graduates of this degree include a wide range of roles in business accounting including: financial accounting, management accounting, auditing, taxation, treasury, banking and finance, risk management, business consultancy, across the private and public sector.

Professional Recognition/Accreditation

This programme meets the criteria and is fully accredited by Chartered Accountants Australia and New Zealand (CAANZ) and Chartered Practising Accountant Australia (CPA).

2.2 Whakakaupapa | Coherence

Programme development follows the principles of constructive alignment. The graduate profile of the qualification to which the programme leads, the course learning outcomes and the assessment plan are generated in this way, underpinned by learning design principles and quality standards. The approach is learner-centred and considers transportability of learning and pathways for the learner within and across programmes of study.

A learning design framework also provides a coherent framework for the sourcing or development of assessments and appropriate learning activities/resources to achieve the outcomes. The process draws on appropriate pedagogical and discipline expertise, as well as ensuring compliance with quality assurance and regulatory body requirements. There is an emphasis on the assessments providing evidence of meeting the learning outcomes and graduate profile.

Coherence is provided through the alignment of course learning outcomes, assessment planning and graduate profile described in the [Appendix](#) of this document.

2.3 Whakatakotoranga | Structure

This Programme is structured to achieve the qualification outcomes. Its approaches to learning, teaching and assessment are embedded in components (courses) which are designed to form a coherent programme that demonstrates progression and integration of learning and assessment throughout, to meet the strategic purpose statement, outcome statement, and the level and credit value of the qualification.

Learners undertake a range of compulsory 15 credit courses at level 5, 6 & 7 to a total of 360 credits as described in the tables below:

Table 1: Credit Requirements for Bachelor of Accounting (Level 7)

Level	Compulsory Credits	Elective Credits	Total Credits
5	150		150
6	120		120
7	75		75
5, 6 or 7		15	15
			360

Table 2: Bachelor of Accounting (Level 7) - course details

Course No	Course Name	Credits	Requisites
Level 5			

BS5001	Organisations in an Aotearoa New Zealand Context	15	
BS5002	Business Environments	15	
BS5003	Business Functions	15	
BS5004	Change and Innovation	15	
AC5101	Introduction to Accounting and Taxation	15	
AC5102	Applied Accounting	15	
AC5103	Analysis of Financial Information	15	
AC5104	Budgets for Planning and Control	15	
AC5105	Commercial Law	15	
AC5106	Economics	15	
Total Compulsory Credits Level 5		150 credits	
Level 6			
AC6101	Intermediate Management Accounting	15	AC5101
AC6102	Intermediate Financial Accounting	15	AC5101 & AC5102
AC6103	Taxation in Aotearoa New Zealand	15	AC5101
AC6104	Introduction to Finance	15	AC5101
AC6105	Data Analytics	15	
AC6106	Law of Business entities	15	
AC6107	Research Methods	15	
AC6108	Accounting Information Systems	15	
Total Compulsory Credits Level 6		120 credits	
Level 7			
AC7101	Advanced Management Accounting	15	AC6101
AC7102	Advanced Financial Accounting	15	AC6102
AC7103	Auditing and Assurance	15	AC6102
AC7104	Professional Accounting Project	30	AC6107
Total Compulsory Credits Level 7		75 credits	
Elective			
Any approved Level 5, 6 or 7 course		15	
TOTAL CREDITS		360 credits	

3. Akoranga | Courses

Courses in this programme have been designed using a constructive alignment approach with clear links between the graduate profile outcomes of the qualification, the course learning outcomes and learning activities and the assessment plan.

Course learning outcomes in this programme:

- are consistent with the programme aims;
- demonstrate how learners will achieve the graduate profile;
- are clear and specified for each component of the programme;
- are measurable and achievable;
- are integrated to provide a balanced and logical programme;
- are presented in a logical, progressive way that demonstrates learners' development of knowledge, skills, and attitudes.

The following Course Summaries provide an overview of the content and structure of each course in the programme.

Learning and teaching activities and assessment approaches described in the course summaries are contextualised to the requirements of each regional learning and teaching delivery hub.

Alignment of course learning outcomes, assessment planning and graduate profile is described in the [Appendix](#) of this document.

3.1 Level 5 Courses

ORGANISATIONS IN AN AOTEAROA NEW ZEALAND CONTEXT					
Course code:	BS5001	Level:	5	Credits:	15
Main programme:	New Zealand Diploma in Business (Level 5)			Compulsory	
Pathway(s):	All				
Requisites:	NIL				
Other programmes:	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to analyse business entities in an Aotearoa New Zealand context.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Discuss the nature of business entities in Aotearoa New Zealand.	GPO 3, 4
2.	Analyse how bi-cultural partnerships can influence operational business activities and relationships in Aotearoa New Zealand.	GPO 2, 4, 5, 6 PCA 1, 2, 3
3.	Communicate effectively in professional contexts.	GPO 2, 5 PCA 2, 3
4.	Maintain professional and ethical stakeholder relationships in a socially and culturally appropriate manner.	GPO 2, 5, 6 PCA 1, 2, 3, 4

Indicative Content

LO1	<ul style="list-style-type: none"> Types of business entities in Aotearoa New Zealand including Māori entities Internal and external business stakeholders in Aotearoa New Zealand Management theories, including roles and responsibilities of management and leadership in Aotearoa New Zealand organisations
LO2	<ul style="list-style-type: none"> Bicultural partnership (as embedded in ngā kaupapa o te Tiriti o Waitangi, the principles of the Treaty of Waitangi) Multicultural considerations in contemporary business environments Developing effective relationships Organisation culture Business objectives and operational activities
LO3	<ul style="list-style-type: none"> Professional communication: <ul style="list-style-type: none"> effective business communication suitable for the Aotearoa New Zealand context including Tikanga personal and interpersonal skills to support communication in formal and informal business situations respect for individuals and diversity, social conventions and institutions
LO4	<ul style="list-style-type: none"> Environmental, community and sustainability expectations Ethical frameworks Effective stakeholder relationship management Socially and culturally appropriate conduct

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

BUSINESS ENVIRONMENTS

<i>Course code:</i>	BS5002	<i>Level:</i>	5	<i>Credits:</i>	15
<i>Main programme:</i>	New Zealand Diploma in Business (Level 5)			Compulsory	
<i>Pathway(s):</i>	All				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to analyse and manage the impact of environmental influences on a business entity.

Learning Outcomes

At the successful completion of this course, learners will be able to:

*Graduate Outcomes/
Professional Standards*

1.	Analyse the potential operational impacts of internal environmental influences on a business entity.	GPO 3, 5
2.	Analyse the potential operational impacts of external environmental influences on a business entity.	GPO 3
3.	Identify and evaluate environmental data to manage risk to support the performance of a business entity.	GPO 2, 3 PCA 1

Indicative Content

LO1	<ul style="list-style-type: none"> • Internal environment: SWOT • Systems: <ul style="list-style-type: none"> ○ structure ○ resources ○ organisational culture ○ stakeholder analysis and management ○ business sustainability
LO2	<ul style="list-style-type: none"> • External environment <ul style="list-style-type: none"> ○ Micro (customers, competitors, suppliers) ○ Macro (PESTEL) • Sustainability considerations
LO3	<ul style="list-style-type: none"> • Identifying internal and external environmental data • Validating environmental data • Defining and assessing risk • Risk management

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

BUSINESS FUNCTIONS

Course code:	BS5003	Level:	5	Credits:	15
Main programme:	New Zealand Diploma in Business (Level 5)			Compulsory	
Pathway(s):	All				
Requisites:	NIL				
Other programmes:	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop knowledge, skills, and competencies relevant to the core business functions of accounting, operations, human resource management, marketing and sales.

Learning Outcomes

At the successful completion of this course, learners will be able to:

*Graduate Outcomes/
Professional Standards*

1.	Apply principles and practices of operations to support business performance.	GPO 1, 2, 3
2.	Apply principles and practices of human resource management to support business performance.	GPO 1, 3
3.	Apply principles and practices of marketing and sales to support business performance.	GPO 1, 3
4.	Apply principles and practices of accounting to support business performance.	GPO 1, 3

Indicative Content

LO1	<ul style="list-style-type: none"> • Operations to support business performance, including: <ul style="list-style-type: none"> ○ role of operations for organisations ○ operational management areas ○ processes and productivity ○ break even analysis ○ productivity definition & calculations
LO2	<ul style="list-style-type: none"> • HR to support business performance, including: <ul style="list-style-type: none"> ○ role of human resource management for organisations ○ transactional and transformational HR ○ recruitment to exit
LO3	<ul style="list-style-type: none"> • Marketing and sales to support business performance, including: <ul style="list-style-type: none"> ○ role of marketing and sales for organisations ○ the marketing concept ○ value proposition ○ the marketing mix
LO4	<ul style="list-style-type: none"> • Accounting concepts and processes to support business performance, including: <ul style="list-style-type: none"> ○ role of accounting for organisations ○ accounting Equation ○ statements of financial position and financial performance, budgets and cashflow forecasts ○ variance and ratios ○ ESG

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

CHANGE AND INNOVATION

<i>Course code:</i>	BS5004	<i>Level:</i>	5	<i>Credits:</i>	15
<i>Main programme:</i>	New Zealand Diploma in Business (Level 5)			Compulsory	
<i>Pathway(s):</i>	All				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i>		150	
	A detailed breakdown of the learning hours for this course is located in delivery course documents				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to contribute to organisational change and innovation.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Describe the practices and processes of organisational change and innovation.	GPO 3
2.	Analyse how organisational change and innovation can contribute to enhanced business performance.	GPO 2, 3, 5 PCA 3
3.	Analyse personal and interpersonal skills that contribute to organisational change and innovation.	GPO 2, 3, 5 PCA 2

Indicative Content

LO1	<ul style="list-style-type: none"> Organisational structures Organisational change including assessing the need for change, deciding on the change(s) to make, implementing change, and evaluating change Innovation including sources and nature of innovation, and stimulating organisational innovation Models and theories for organisational change Frameworks that support innovation Stakeholder engagement and relationships in organisational change and innovation, including internal and external stakeholders
LO2	<ul style="list-style-type: none"> Evaluating business performance Impacts of change on business objectives Impacts of innovation on business objectives
LO3	<ul style="list-style-type: none"> Personal skills including attributes, abilities, and technical skills Interpersonal skills including leadership, relationship building, team building, negotiation, assertiveness, persuasion

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

INTRODUCTION TO ACCOUNTING AND TAXATION

<i>Course code:</i>	AC5101	<i>Level:</i>	5	<i>Credits:</i>	15
<i>Main programme:</i>	New Zealand Diploma in Business (Level 5)			Compulsory	
<i>Pathway(s):</i>	Accounting Strand				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply accounting concepts, standards, processes, and tax rules to prepare financial statements.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Apply accounting concepts and standards to prepare financial statements.	GPO 1, 2 TCA 1
2.	Process end of period/balance day adjustments.	GPO 1 TCA 1
3.	Apply tax rules for individuals and small businesses.	GPO 1 TCA 9

Indicative Content

LO1	<ul style="list-style-type: none"> • Accounting concepts including: <ul style="list-style-type: none"> ○ accounting entity; accrual accounting; going concern; periodic reporting; historic cost; qualitative characteristics ○ the role of accounting standards
LO2	<ul style="list-style-type: none"> • Balance day adjustments including: <ul style="list-style-type: none"> ○ prepayments; accrued income; income received in advance; accrued expense; depreciation (NZIAS16) • Financial statements including: <ul style="list-style-type: none"> ○ statement of financial performance; statement of financial position; statement of changes in equity; cash flow statement; (NZIAS1 & NZIAS2) ○ financial reporting requirements for Māori business (Māori Land Act)
LO3	<ul style="list-style-type: none"> • Individuals: <ul style="list-style-type: none"> ○ Working for Families; student loans; tax credits; individual tax calculations and returns; Kiwi Saver scheme • Small businesses: <ul style="list-style-type: none"> ○ common types of taxable income and deductions ○ GST calculations; employer obligations and calculations – PAYE, scheduler payments, Kiwi Saver scheme ○ employee and independent contractor; payment and due date of taxes; hobby versus business tests

NOTES - Section references to legislation are not necessary for this course.

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

APPLIED ACCOUNTING

Course code:	AC5102	Level:	5	Credits:	15
Main programme:	New Zealand Diploma in Business (Level 5)			Compulsory	
Pathway(s):	Accounting Strand				
Requisites:	NIL				
Other programmes:	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	Total learning hours:		150	
A detailed breakdown of the learning hours for this course is located in delivery course documents					

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to record and process a range of financial transactions.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Process transactions to the trial balance stage for a business entity.	GPO 1, 2 TCA 1
2.	Process transactions for a business entity using accounting software.	GPO 1, 2 TCA 1
3.	Apply tax rules to transactions for a business entity.	GPO 1, 2 TCA 9

Indicative Content

-
- LO1
- Accounting processes include:
 - double entry accounting
 - perpetual and periodic inventory
 - journals
 - general ledger
 - subsidiary ledger - including reconciliation - receivables and payables
 - sole trader, partnerships, and straight forward corporate/company accounts
-
- LO2
- Accounting processes for software include:
 - chart of Accounts
 - general, cash, sales, and purchases journals
 - general ledger
 - subsidiary systems – receivables, payables, and inventory
 - trial balance
 - financial statements – statement of financial performance, statement of financial position
-
- LO3
- Tax rules include:
 - GST collected and paid
 - GST reports and adjustments
 - other relevant tax
-

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
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Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required
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The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

ANALYSIS OF FINANCIAL INFORMATION

<i>Course code:</i>	AC5103	<i>Level:</i>	5	<i>Credits:</i>	15
<i>Main programme:</i>	New Zealand Diploma in Business (Level 5)			Compulsory	
<i>Pathway(s):</i>	Accounting Strand				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to calculate, analyse and interpret financial information to inform decision making for a business entity.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Calculate ratios and analyse financial performance for a business entity.	GPO 1, 2 TCA 2
2.	Analyse and interpret financial and non-financial information to inform decision-making.	GPO 1, 2, 3, 6 TCA 2 PCA 2
3.	Analyse the impact of complex transactions on financial statements.	GPO 3 TCA 1, 2
4.	Apply the accounting profession's Code of Ethics to given situations.	GPO 2, 5 PCA 4

Indicative Content

LO1	<ul style="list-style-type: none"> Purpose and users of financial analysis, limitations / assumptions Calculation of financial ratios
LO2	<ul style="list-style-type: none"> Analysis and interpretation of financial ratios and financial information to inform decision making: <ul style="list-style-type: none"> profitability; liquidity; asset utilisation; stability; investor Analysis and interpretation of Environmental, Social, and Corporate Governance (ESG) information Formulate recommendations Communication of financial and non-financial information to internal and external stakeholders
LO3	<ul style="list-style-type: none"> Complex transactions may include: <ul style="list-style-type: none"> depreciation; doubtful debts; bad debts; inventory; disposal of assets
LO4	<ul style="list-style-type: none"> Code of ethics to include: <ul style="list-style-type: none"> ethical decision-making model; integrity; objectivity; professional competence and due care; confidentiality; professional behaviour

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
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Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required
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The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

BUDGETS FOR PLANNING AND CONTROL

Course code:	AC5104	Level:	5	Credits:	15
Main programme:	New Zealand Diploma in Business (Level 5)			Compulsory	
Pathway(s):	Accounting Strand				
Requisites:	NIL				
Other programmes:	Bachelor of Accounting (Level 7) (Requisites: Nil)			Compulsory	
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	Total learning hours: A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to prepare and use budgets to monitor performance and determine internal controls to minimise risk for a business entity.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Prepare and monitor budgets for internal stakeholders.	GPO 1, 6 TCA 7
2.	Communicate budget and performance monitoring information to internal stakeholders.	GPO 1, 6 TCA 7
3.	Evaluate internal controls and financial and business risks of an entity to determine relevant actions to minimise or mitigate risk.	GPO 1, 3, 5 TCA 11

Indicative Content

- | | |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LO1 | <ul style="list-style-type: none"> • Purpose and limitations of budgets – planning, control, and behaviour • Preparation of budgets using spreadsheets –including but not limited to: <ul style="list-style-type: none"> ○ sales budget; cash budget; income statement; balance sheet • Sensitivity analysis - what if scenario • Flexible budgets: <ul style="list-style-type: none"> ○ reforecasting; variance analysis |
| LO2 | <ul style="list-style-type: none"> • Variance reports – evaluation, corrective action • Static budgets • Flexible budgets • Interpreting and communicating results |
| LO3 | <ul style="list-style-type: none"> • The function of internal controls • Functions and types of internal controls • Testing internal controls and limitations of internal controls • Determining actions and internal controls to minimise or mitigate risk • Risk management • Identification and measurement of risks • Preparing a basic disaster recovery plan • Computerised accounting systems – cyber security, cloud accounting |

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

COMMERCIAL LAW

<i>Course code:</i>	AC5105	<i>Level:</i>	5	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>					
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i>		150	
	A detailed breakdown of the learning hours for this course is located in delivery course documents				

Aim/Outcome Statement

The aim of this course is to enable learners to understand the legal system and creation and interpretation of law and to apply knowledge and the skills of finding and applying law to a range of situations.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Explain the system of government and the creation and interpretation of laws in Aotearoa New Zealand.	GPO 1, 4 TCA 4
2.	Explain and apply law for the formation, (including by agency), operation, and enforcement of contracts in Aotearoa New Zealand, and the effects of regulation to promote fair business practices, competition and to protect consumers.	GPO 3, 5 TCA 4
3.	Apply the law of negligence to given situations.	GPO 1, 4, 5 TCA 4
4.	Explain the principles of ownership of real and personal property, and analyse risk associated with the transfer of ownership in given situations.	GPO 3, 5 TCA 4

Indicative Content

LO1	<ul style="list-style-type: none"> • The Aotearoa New Zealand legal system and Interpretation of law <ul style="list-style-type: none"> ○ Aotearoa New Zealand constitution ○ election of government and the electoral system ○ legislative process ○ delegated legislation ○ separation of powers ○ Te Tiriti o Waitangi/Treaty of Waitangi ○ parliamentary supremacy ○ the role and hierarchy of the courts ○ interpretation of legislation. ○ precedent ○ differences between criminal and civil law and proceedings ○ access to the courts and barriers to justice ○ application areas <ul style="list-style-type: none"> - criminal Law - law of Privacy - regulation of a range of given situations eg employment, sales of regulated products and services, Health and safety,
LO2	<ul style="list-style-type: none"> • Formation of contracts – essential elements • Variation of contracts • Vitiating elements • Enforcement, breach, and remedies • Contracts formed by agents including actual and apparent authority • Fair Trading Act • Consumer Guarantees Act

	<ul style="list-style-type: none"> • Contract and Commercial Law Acts • Commerce Act and Commerce Commission
LO3	<ul style="list-style-type: none"> • The tort of negligence • The tort of negligent misstatement • Vicarious liability and employee liability for negligence • Contributory negligence • Remedies • General defences
LO4	<ul style="list-style-type: none"> • Property <ul style="list-style-type: none"> ○ real and personal property distinguished ○ ownership and possession ○ land ownership system and principles ○ Maori land ownership ○ contract requirements for the sale of land ○ transfer of ownership of personal property ○ leases and licenses in real and personal property. ○ passing of property, retention of title. ○ basic principles of securities on land and personal property ○ searching registration systems and protection of creditors ○ risk mitigation options -contracts and insurance

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

ECONOMICS

Course code:	AC5106	Level:	5	Credits:	15
Main programme:	Bachelor of Accounting (Level 7)			Compulsory	
Pathway(s):	Accounting				
Requisites:	NIL				
Other programmes:					
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competence to apply elements of economic theory to contemporary business issues.

Learning Outcomes

At the successful completion of this course, learners will be able to:

*Graduate Outcomes/
Professional Standards*

1.	Describe the fundamental principles of macro and microeconomics in the context of resource allocation.	GPO 1, 3 TCA 5
2.	Evaluate the impact of regulatory and political environments on economic participants and wider stakeholders.	GPO 1, 3, 5, 6 TCA 5
3.	Explain the characteristics and impact of different market structures.	GPO 1, 3, 5 TCA 5

Indicative Content

- LO1
- Global economy
 - business cycle
 - aggregate supply and aggregate demand
 - trade theory and Māori trade theory
 - exchange rates
 - foreign direct investment
 - Market failure
 - allocative efficiency
 - externalities
 - imperfect competition
 - tragedy of the commons
 - public goods, Māori ownership

- LO2
- Government intervention
 - equity
 - taxes and subsidies
 - property rights
 - fiscal policy
 - monetary policy
 - trade agreements and Māori history
 - market failure

- LO3
- Economic Fundamentals
 - scarcity and resource allocation
 - market structures
 - demand and supply and equilibrium
 - market failure

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

3.2 Level 6 Courses

INTERMEDIATE MANAGEMENT ACCOUNTING					
Course code:	AC6101	Level:	6	Credits:	15
Main programme:	Bachelor of Accounting (Level 7)			Compulsory	
Pathway(s):	Accounting				
Requisites:	Pre-Req: AC5101 Introduction to Accounting and Taxation				
Other programmes:	Graduate Diploma in Accounting (Level 7) (Requisites: Nil) Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective Elective	
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to use management accounting tools to plan, control and inform decisions about business operations.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Explain the role and purpose of management accounting.	GPO 1, 3 TCA 7
2.	Apply appropriate quantitative techniques and costing methods for business planning and control.	GPO 1, 3, 5 TCA 7
3.	Prepare budgets and forecasts for management purposes.	GPO 1, 3 TCA 7
4.	Analyse data and information to support decision-making.	GPO 1, 3, 5 TCA 7

Indicative Content

LO1	<ul style="list-style-type: none"> The role and purpose of management accounting
LO2	<ul style="list-style-type: none"> Types of costs and cost classifications Costing systems: <ul style="list-style-type: none"> job order costing process costing activity-based costing absorption and variable costing standard costing and variance analysis Inventory management Cost-volume profit (CVP) analysis Multiple products Pricing decisions: <ul style="list-style-type: none"> quantitative factors qualitative factors
LO3	<ul style="list-style-type: none"> Static and flexible budgeting
LO4	<ul style="list-style-type: none"> Problem solving and decision making: <ul style="list-style-type: none"> adding or discontinuing a product line or segment joint costs and by-products special orders make or buy

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

INTERMEDIATE FINANCIAL ACCOUNTING

<i>Course code:</i>	AC6102	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	Pre-Req: AC5101 Introduction to Accounting and Taxation & AC5102 Applied Accounting				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply appropriate reporting framework to prepare and present financial statements.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Examine the reporting frameworks in New Zealand.	GPO 1, 3, 5 TCA 1, 2
2.	Apply accounting standards for the preparation and presentation of financial statements, including consolidated financial statements.	GPO 1, 2, 3, 6 TCA 1, 2 PCA 2
3.	Process transactions relating to the formation of a company and distributions.	GPO 1, 3 TCA 2

Indicative Content

-
- LO1
- The Conceptual Framework for Financial Reporting
 - Reporting tiers
 - Purpose of general- purpose financial reports and special purpose financial reports
 - Relevance of IFRS and IAS standards
-

- LO2
- Application of aspects of reporting requirements
 - inventory
 - revenue
 - accounting policies, estimates and errors
 - property plant and equipment (PPE)
 - impairment
 - contingencies and provisions
 - events after reporting period
 - fair value
 - Financial statements
 - statement of comprehensive income
 - statement of changes in equity
 - statement of financial position
 - statement of cash flows
 - notes to the financial statements
 - Consolidated financial statements
 - 100% single subsidiary business combinations
 - elimination journal entries
 - consolidation worksheet
-

- LO3
- Formation of a company
 - fully paid shares
 - over subscribed
 - cash and other considerations
 - Distributions
-

- solvency test
- dividends

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

TAXATION IN AOTEAROA NEW ZEALAND

<i>Course code:</i>	AC6103	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	Pre-Req: AC5101 Introduction to Accounting and Taxation				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended	<i>Total learning hours:</i>		150	
	<input checked="" type="checkbox"/> Distance	A detailed breakdown of the learning hours for this course is located in delivery course documents			
	<input checked="" type="checkbox"/> Work-based				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply taxation rules to a range of situations and entities.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Discuss taxation concepts and objectives and the taxation system's interaction with society, technology, and commercial environments.	GPO 1, 5 TCA 9, 11
2.	Identify and apply taxation rules to a range of transactions and events.	GPO 1, 3 TCA 9
3.	Apply tax planning considerations to given scenarios.	GPO 1, 2, 3, 5 TCA 9 PCA 4

Indicative Content

LO1	<ul style="list-style-type: none"> • History of taxation and the role of taxation in civilisations/societies • Principles of good taxation/tax policy • Aotearoa New Zealand Income Tax Act 2007 framework: Introduction & core provisions • Taxation body of knowledge • Tax administration • The concept of income • Tax residency and international tax
LO2	<ul style="list-style-type: none"> • Specific tax rules and tax obligations to: <ul style="list-style-type: none"> ○ Different entity types (including companies, look through companies, partnerships, trusts and Māori Authorities) ○ Goods and Services Tax ○ Employers ○ Fringe Benefit Tax ○ Income Tax ○ Income for individuals, employees, and businesses (refer to flowchart B2 in subpart BC of the ITA 2007) ○ Income from property transactions ○ Deductions (including depreciation) ○ Calculation and payment of taxes (including Income tax, GST, FBT) for individuals and entities
LO3	<ul style="list-style-type: none"> • Tax penalties, evasion, avoidance, tax havens, and tax planning • Taxation of non-complex international transactions (receipt of foreign income, interest, dividend)

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

INTRODUCTION TO FINANCE

<i>Course code:</i>	AC6104	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	Pre-Req: AC5101 Introduction to Accounting and Taxation				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i>		150	
	A detailed breakdown of the learning hours for this course is located in delivery course documents				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply business finance techniques.

Learning Outcomes

At the successful completion of this course, learners will be able to:

**Graduate Outcomes/
Professional Standards**

1.	Describe the role of the finance and treasury functions and the financial environment in which organisations operate.	GPO 1, 3, 5 TCA 6, 7
2.	Apply capital budgeting techniques to evaluate investment decisions.	GPO 1, 3 TCA 6
3.	Evaluate sources of finance and associated risk.	GPO 3, 5 TCA 6
4.	Evaluate measures of return and distribution options.	GPO 3, 5 TCA 6

Indicative Content

-
- LO1
- Shareholder wealth maximisation and the role of the Financial Manager
 - Working capital management:
 - accounts receivable management
 - inventory management
 - cash management
 - accounts payable management
-

- LO2
- Capital budgeting techniques
 - time value of money
 - Net Present Value (NPV)
 - Internal Rate of Return (IRR)
 - payback (standard and discounted)
 - accounting rate of return
 - Critical factors influencing investment decisions
 - capital rationing or unlimited funds
 - independent or mutually exclusive projects
 - expansion or replacement projects
-

- LO3
- Accounting for risk on investment decisions
 - expected return
 - standard deviation
 - sensitivity/scenario analysis
 - Risk Adjusted Discount Rate (RADR)
 - Finance options
 - short term
 - long term
 - lease or buy
 - debt and equity finance
-

- financial instruments
- bonds and debentures
- futures
- options
- warrants
- convertible instruments
- SWAP contracts
- Cost of capital
 - Weighted Cost of Capital (WACC)
 - Capital Asset Pricing Model (CAPM)
- Capital structure
 - leverage
- Optimal capital structure
 - business risk
 - financial risk
- Risk Management
 - foreign exchange management
 - interest rate risk

- LO4
- Distributions and dividends
 - types of distributions
 - taxation of distributions

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

DATA ANALYTICS

<i>Course code:</i>	AC6105	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended	A detailed breakdown of the learning hours for this course is located in delivery course documents		<i>Total learning hours:</i>	150
	<input checked="" type="checkbox"/> Distance				
	<input checked="" type="checkbox"/> Work-based				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to analyse and evaluate business data to support decision-making.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Examine the role of data analytics in a business context.	GPO 3 TCA 8, 10
2.	Analyse requirements and implement queries.	GPO 3, 5 TCA 10
3.	Apply statistical tools and techniques to inform appropriate solutions to business problems.	GPO 1, 3 TCA 10
4.	Discuss the ethical implications associated with data utilisation.	GPO 2, 3, 5 TCA 10 PCA 4

Indicative Content

LO1	<ul style="list-style-type: none"> Basics of business analytics: thinking analytically and introduction to terminology Classical statistics vs business analytics Producer of useful information
LO2	<ul style="list-style-type: none"> Data mining methodology and data warehouse extractions Querying large-scale databases Data distribution, data warehouses Data preparation and cleaning Non-parametric tests Data visualisation Data modelling and evaluation
LO3	<ul style="list-style-type: none"> Decision Making Theory Business Intelligence Using predictive modelling Decision making and analytic tools e.g., Web Intelligence or Excel, Tableau or PowerBi Design of decision-making experiments Data visualisation Forecasting concepts using linear and logistic regression, measures of distance, scaling and ordination
LO4	<ul style="list-style-type: none"> Ethical and privacy implications, including ethics of big data Role of a responsible custodian of data

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

LAW OF BUSINESS ENTITIES

<i>Course code:</i>	AC6106	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i>		150	
	A detailed breakdown of the learning hours for this course is located in delivery course documents				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply the law to form and operate business entities and structures.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Explain the formation of business structures, their governance, management, and the liabilities of parties.	GPO 3, 5 TCA 4
2.	Analyse scenarios to advise on the most appropriate entity in a particular situation.	GPO 3, 5 TCA 4
3.	Apply the legal requirements and liabilities of parties including financial advisors when raising private capital for a Small to Medium Enterprise (SME), and for an organisation seeking funds from the financial markets.	GPO 1, 2, 3, 5 TCA 4
4.	Apply the law relating to enforcement of secured and unsecured debt to a range of legal entities.	GPO 1, 2, 3, 5 TCA 4

Indicative Content

LO1	<ul style="list-style-type: none"> Partnerships Companies Co-operative structures Trading trusts Sole traders Joint ventures Franchises Family trusts Current structures/new developments Incorporated societies & charities Formation of business structures Limited partnerships Governance and stakeholder engagement Special topics e.g., Māori and Pasifika business structures
LO2	<ul style="list-style-type: none"> Liability of the entity, its owners and managers including protection afforded by the entity and limitations of that protection Regulatory liability of persons engaged in business and role and limitations of entities Legal requirements and issues in financing entities and structures
LO3	<ul style="list-style-type: none"> Legal relationships with third parties Company liability for civil and criminal wrongs Company shares and debt finance Company meetings Financial records requirements

- Acquisition of an interest in business may include purchase of shares, purchase of assets, hiving down, takeover, merger or amalgamation or acquisition of shares or takeover
- Financial markets regulation related to fund raising and role and responsibilities of financial advisors
- IPO, Crowd funding

- LO4
- Enforcement of debt and securities including bankruptcy, receivership, statutory management, voluntary administration, and liquidation
 - Remedies available to secured and unsecured creditors

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

RESEARCH METHODS

<i>Course code:</i>	AC6107	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i>		150	
	A detailed breakdown of the learning hours for this course is located in delivery course documents				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply research methods within a business environment.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Analyse the role of quantitative and qualitative research used in the business environment.	GPO 3, 5 TCA 8
2.	Evaluate and apply principles and methods of research to inform business decision making.	GPO 2, 3, 5, 6 TCA 8 PCA 1, 2

Indicative Content

- LO1
- Role of research in business environment:
 - why businesses undertake research
 - quantitative research approaches
 - qualitative research approaches
-
- LO2
- The research process overview/research design
 - Developing research aims and objectives
 - Data types and measurement
 - Literature searching
 - Literature critique
 - Quantitative methods, including statistics
 - Qualitative methods
 - Mixed method
 - Research ethics
 - Sampling and sampling design
 - Māori and Pacific research methodologies
 - Data collection and analysis
 - Appropriate selection of descriptive presentation and calculation techniques

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence	100%	All	50% required

(A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))			
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The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

ACCOUNTING INFORMATION SYSTEMS

<i>Course code:</i>	AC6108	<i>Level:</i>	6	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	NIL				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil) Graduate Certificate in Accounting (Level 7) (Requisites: Nil)			Compulsory/Elective Elective	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to evaluate and use accounting information systems and technologies.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Evaluate transaction cycles to devise procedures that minimise control and fraud risk exposures.	GPO 3, 5 TCA 10, 11
2.	Utilise accounting information systems and technologies to meet reporting and operational obligations.	GPO 1, 2 TCA 1, 10
3.	Outline requirements for constructing, delivering, and managing systems development.	GPO 2, 3 TCA 10
4.	Analyse the role of accounting information systems in organisational strategy and value creation.	GPO 2, 3, 5 TCA 10

Indicative Content

LO1	<ul style="list-style-type: none"> Revenue, expenditure, and conversion cycles Systems documentation techniques COSO control framework Cyber security Fraud and internal controls Automated fraud detection
LO2	<ul style="list-style-type: none"> Resource Event Agent models (REA) Enterprise resource planning systems Data analytics and reporting Accounting software, cloud accounting, MS Excel, MS Access Financial reporting and management reporting systems Database management system e-business and e-commerce
LO3	<ul style="list-style-type: none"> Systems development life cycle Systems design, selection, and implementation
LO4	<ul style="list-style-type: none"> Information systems-based accounting solutions Conceptual foundations of information and AIS AIS' role in organisational strategic aspirations and value creation

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

3.3 Level 7 Courses

ADVANCED MANAGEMENT ACCOUNTING					
Course code:	AC7101	Level:	7	Credits:	15
Main programme:	Bachelor of Accounting (Level 7)			Compulsory	
Pathway(s):	Accounting				
Requisites:	Pre-Req: AC6101 Intermediate Management Accounting				
Other programmes:	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)				
Delivery modes:	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to apply advanced management accounting techniques and skills to inform decision making.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Examine the role of management accounting in the contemporary business environment from an operational and strategic approach.	GPO 2, 3, 4, 5 TCA 1, 7, 11 PCA 1, 3
2.	Analyse strategic cost and profit management across the value chain.	GPO 2, 3, 5 TCA 7 PCA 3
3.	Critically evaluate contemporary issues in performance management and management accounting research.	GPO 2, 3, 5 TCA 7, 11 PCA 1
4.	Critically evaluate advanced management accounting issues in assisting strategic decision making.	GPO 2, 3, 4 TCA 7 PCA 1

Indicative Content

LO1	<ul style="list-style-type: none"> Introduction to contemporary management accounting Role of strategic management accounting in supporting strategy development and day to day operations Role of strategy of business (for example Porter's generic strategies, PESTEL, Porter's five forces, SWOT, value chain analysis, blue ocean strategy) Organisational strategy and structure Behavioural concerns of management accounting and ethics in decision-making
LO2	<ul style="list-style-type: none"> Evaluation of costing systems Contemporary cost management techniques Managing cost – total quality management Supplier costing and management Customer profitability and management Transfer pricing Revenue management in service organisations
LO3	<ul style="list-style-type: none"> Management control systems Contemporary approaches in performance management Balanced scorecard (including financial and non-financial KPIs) Reward systems Performance management, employee behaviours and performance Non-financial performance measures Roles and models of performance measures (including benchmarking)
LO4	<ul style="list-style-type: none"> Sustainability and management accounting

- Pricing strategies and their consequences
- Product mix decisions
- Product life cycle
- Cultural diversity and cultural integration

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

ADVANCED FINANCIAL ACCOUNTING

<i>Course code:</i>	AC7102	Level:	7	Credits:	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	Pre-Req: AC6102 Intermediate Financial Accounting				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)				
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		150	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies required for a critical understanding of financial accounting issues within an Aotearoa New Zealand context.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Critically evaluate accounting theories.	GPO 2, 3, 5 TCA 2, 11 PCA 1, 3, 4
2.	Apply accounting treatment and disclosure for selected accounting issues and complex business structures in compliance with the Aotearoa New Zealand reporting framework.	GPO 1, 2, 3, 4, 5 TCA 2 PCA 3
3.	Critically examine contemporary issues related to financial reporting.	GPO 2, 3, 4, 5 TCA 2, 11 PCA 1, 3, 4

Indicative Content

L01	<ul style="list-style-type: none"> Accounting theories Measurements in accounting
L02	<ul style="list-style-type: none"> Aotearoa New Zealand reporting framework: <ul style="list-style-type: none"> New Zealand International Accounting Standards (NZ IASs) New Zealand International Financial Reporting Standards (NZ IFRS) Accounting for non-controlling interests in subsidiaries Equity accounting Joint arrangements Intangible assets Employee entitlements Income taxes Revenue from contracts with customers Leases Foreign currency transactions Share-based payments Financial Instruments Earnings per share Agriculture
L03	<ul style="list-style-type: none"> Selected current issues in national and international financial reporting (including but not limited to): <ul style="list-style-type: none"> integrated reporting globalisation and harmonisation of financial reporting other current and international developments in financial reporting and information

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

AUDITING AND ASSURANCE

<i>Course code:</i>	AC7103	<i>Level:</i>	7	<i>Credits:</i>	15
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	Pre-Req: AC6102 Intermediate Financial Accounting				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory	
	Graduate Certificate in Accounting (Level 7) (Requisites: Nil)				
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended	A detailed breakdown of the learning hours for this course is located in delivery course documents		<i>Total learning hours:</i> 150	
	<input checked="" type="checkbox"/> Distance				
	<input checked="" type="checkbox"/> Work-based				

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to operate in the auditing and assurance profession.

Learning Outcomes

At the successful completion of this course, learners will be able to:

Graduate Outcomes/ Professional Standards

1.	Analyse the nature and scope of the auditing and assurance profession.	GPO 3 TCA 3
2.	Critically evaluate the legal, regulatory framework, and professional requirements relating to auditors.	GPO 2, 3, 5 TCA 3 PCA 3, 4
3.	Apply relevant auditing standards and frameworks in planning, performing, and reporting on findings.	GPO 1, 2, 5, 6 TCA 3, 11 PCA 1, 2, 3

Indicative Content

LO1	<ul style="list-style-type: none"> Nature and purpose of auditing Role of auditing standards Objectives and phases of auditing
LO2	<ul style="list-style-type: none"> Legal and professional requirements Regulatory frameworks Code of ethics for assurance practitioners
LO3	<ul style="list-style-type: none"> Planning and risk assessment and considering its impact on the audit strategy Responding to assessed risk, including tests of controls and tests of details Current issues in auditing Apply quantitative methods that are used in audit engagements Identifying and documenting relevant audit evidence Completion and communication

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (A minimum of 50% of the portfolio assessment activities will be controlled (supervised/observed))	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

PROFESSIONAL ACCOUNTING PROJECT

<i>Course code:</i>	AC7104	<i>Level:</i>	7	<i>Credits:</i>	30
<i>Main programme:</i>	Bachelor of Accounting (Level 7)			Compulsory	
<i>Pathway(s):</i>	Accounting				
<i>Requisites:</i>	AC6107 Research Methods				
<i>Other programmes:</i>	Graduate Diploma in Accounting (Level 7) (Requisites: Nil)			Compulsory	
<i>Delivery modes:</i>	<input checked="" type="checkbox"/> Blended <input checked="" type="checkbox"/> Distance <input checked="" type="checkbox"/> Work-based	<i>Total learning hours:</i> A detailed breakdown of the learning hours for this course is located in delivery course documents		300	

Aim/Outcome Statement

The aim of this course is to develop the knowledge, skills, and competencies to undertake a work-based project in accounting.

Learning Outcomes

At the successful completion of this course, learners will be able to:

		<i>Graduate Outcomes/ Professional Standards</i>
1.	Prepare a project proposal in response to a contemporary business issue.	GPO 1, 2, 3, 4, 5, 6 TCA 11 PCA 1, 2
2.	Undertake applied research to inform a project report with evidence-based recommendations.	GPO 2, 3, 4, 5, 6 PCA 1, 2, 3
3.	Critically reflect on key work-based learnings and experiences.	GPO 2, 3, 5, 6 PCA 1, 2, 3

Indicative Content

L01	<ul style="list-style-type: none"> Work placement and work competencies Proposal and report writing
L02	<ul style="list-style-type: none"> Data collection and analysis Project reports Cyber security and internet protocols Professional presentations
L03	<ul style="list-style-type: none"> Professional competencies Reflective practice Professionally appropriate conduct

Learning and Teaching Activities

All learning and teaching activities as described in the approved programme and delivery documents are enabled for this course unless specified.

Assessment

Assessment in this course employs an achievement-based grading scheme. Learners will be advised of all matters relating to summative assessment prior to the start of the course.

Assessment Activity	Weighting	Learning Outcomes	Completion Requirements
Portfolio of evidence (May include: proposal, research evidence, report, reflections, presentation etc.)	100%	All	50% required

The portfolio is comprised of multiple components. Learners need to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass this module.

Learning Resources

All required and recommended resource are provided to learners via course outlines.

Version Tracking:

Ver No.	Approved by	Approval date	Effective from	Description of change
1			DD-MM-YYYY	New Course

4. Learning & Teaching Activities

The programme uses a range of learning and teaching methods and activities, which support learners' development towards Graduate Profile Outcomes. These include:

<ul style="list-style-type: none">• Case-studies/Scenario-based learning• Collaborative learning• Flipped classroom• Engagement with technical and professional standards• Group critiques• Guest speakers/Industry professionals• HyFlex online• HyFlex onsite• Individual learning and career planning• Interactive lectures/Large-group teaching• Investigative/Field trips	<ul style="list-style-type: none">• Laboratory sessions/Practical learning• Noho marae• Online learning• Project-based/Activity-based learning• Role play• Self-directed learning mahi-ā-ipurangi• Studio/Workshop• Team/Peer-based learning• Tuākana –Teina• Tutorials/Small-group learning• Wānanga• Work-based/Work-integrated learning
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5. Assessment

The programme uses a range of assessment methods, which support learners to provide evidence of their learning achievement and their development towards achievement of Graduate Profile Outcomes.

Assessment is generally collated into **Learning Portfolios** which are designed to give learners the opportunity to demonstrate development of, and reflection on, course-specific knowledge, skills, and learning achievements. Typically, a Learning Portfolio will employ a range of elements drawn from the list below to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of learners. Learners are required to provide sufficient evidence against all learning outcomes and gain an overall mark of at least 50% in order to pass a course.

Assessment methods may be used as formative and/or summative tools. Each method identified may be utilised to assess theory and/or practical/clinical applications.

<ul style="list-style-type: none">• Assignments• Case-studies• Examinations• Exhibition presentations• Group/Collaborative assessments• Learning portfolio• Practical demonstrations	<ul style="list-style-type: none">• Presentations• Projects• Research projects• Tests/Quizzes• Visual development records• Written reports, summaries or contextual documents• Work-based/Work-integrated assessment
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5.1.1 Controlled (supervised/observed) assessment activities

In line with the Professional Bodies' expectations, at least 50% of the overall assessment marks for each subject meeting the professional bodies' required competency areas, are required to be controlled, which means that a learner's identity is confirmed, and they are supervised/observed when completing assessment activities that contribute to at least half of their overall grade. This provides the professional bodies with assurance that graduates of accredited programs have demonstrated pre-requisite knowledge and skills, which the profession has highlighted as important and will be further developed in professional programmes.

Controlled assessment requirements are included in those courses which contribute to the achievement of the professional bodies' required competency areas.

Controlled assessment activities in the programme can include, but are not limited to, in-person or online examinations undertaken under the observation of an invigilator, in person presentations, written in-class quizzes or question and answer sessions. Te Pūkenga maintains internal governance processes to ensure that academic integrity is maintained, and to determine the most appropriate assessments for subjects and/or ākonga.

Appendices

Appendix 1: Courses Mapped to Professional Competencies

Subject/s Code	Subject/s Name	Technical Competency Areas (TCA)											Professional Competency Areas (PCA)			
		TCA01: Accounting systems and processes	TCA02: Financial accounting and reporting	TCA03: Audit and assurance	TCA04: Business Law	TCA05: Economics	TCA06: Finance and financial management	TCA07: Management accounting	TCA08: Quantitative methods	TCA09: Taxation	TCA10: Information and Communications technology	TCA11: Business Acumen	PCA01: Intellectual Skills	PCA02: Interpersonal and Communication Skills	PCA03: Personal Skills	PCA04: Ethical Principles, Professional Values and Integrity
BS5001	Organisations in an Aotearoa New Zealand Context											√	√	√	√	√
BS5002	Business Environments											√	√			
BS5003	Business Functions											√				
BS5004	Change and Innovation											√		√	√	
AC5101	Introduction to Accounting and Taxation	√								√						
AC5102	Applied Accounting	√								√						
AC5103	Analysis of Financial Information	√	√											√		√
AC5104	Budgets for Planning and Control							√				√				
AC5105	Commercial Law				√											

AC5106	Economics					√										
AC6101	Intermediate Management Accounting							√								
AC6102	Intermediate Financial Accounting	√	√											√		
AC6103	Taxation in Aotearoa New Zealand									√		√				√
AC6104	Introduction to Finance						√	√								
AC6105	Data Analytics								√		√					√
AC6106	Law of Business entities				√											
AC6107	Research Methods								√				√	√		
AC6108	Accounting Information Systems	√									√	√				
AC7101	Advanced Management Accounting	√						√				√	√		√	
AC7102	Advanced Financial Accounting		√												√	√
AC7103	Auditing and Assurance			√								√	√	√	√	√
AC7104	Professional Accounting Project											√	√	√	√	

Appendix 2: Learning Outcomes and Assessment mapped to Graduate Profile Outcomes

Course Code & Name			Course Aim & Outcomes	Assessment	Apply specialised knowledge, technical, and professional skills to business	Demonstrate effective communication, self-management, digital literacy and professional currency	Apply creative, strategic, and critical thinking to decision making and problem solving in an evolving business environment	Integrate knowledge of Te Tiriti o Waitangi to inform business practices in Aotearoa New Zealand	Demonstrate ethical, socially responsible, sustainable and research informed business practice	Work collaboratively in diverse cultural contexts and environments with a range of stakeholders
					GPO 1	GPO 2	GPO 3	GPO 4	GPO 5	GPO 6
BS5001	Organisations in an Aotearoa New Zealand Context	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to analyse business entities in an Aotearoa New Zealand context.							
		LO1	Discuss the nature of business entities in Aotearoa New Zealand.	All LOs: Portfolio of evidence (100%)			✓	✓		
		LO2	Analyse how bi-cultural partnerships can influence operational business activities and relationships in Aotearoa New Zealand.			✓		✓	✓	✓
		LO3	Communicate effectively in professional contexts.			✓			✓	
		LO4	Maintain professional and ethical stakeholder relationships in a socially and culturally appropriate manner.			✓			✓	✓
BS5002	Business Environments	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to analyse and manage the impact of environmental influences on a business entity.							
		LO1	Analyse the potential operational impacts of internal environmental influences on a business entity.	All LOs: Portfolio of evidence (100%)			✓		✓	
		LO2	Analyse the potential operational impacts of external environmental influences on a business entity.				✓			
		LO3	Identify and evaluate environmental data to manage risk to support the performance of a business entity.			✓	✓			
BS5003	Business Functions	Aim:	The aim of this course is to develop knowledge, skills, and competencies relevant to the core business functions of accounting, operations, human resource management, marketing and sales.							
		LO1	Apply principles and practices of operations to support business performance.	All LOs: Portfolio of evidence (100%)	✓	✓	✓			
		LO2	Apply principles and practices of human resource management to support business performance.		✓		✓			
		LO3	Apply principles and practices of marketing and sales to support business performance.		✓		✓			
		LO4	Apply principles and practices of accounting to support business performance.		✓		✓			
BS5004	Change and Innovation	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to contribute to organisational change and innovation.							
		LO1	Describe the practices and processes of organisational change and innovation.	All LOs: Portfolio of evidence (100%)			✓			
		LO2	Analyse how organisational change and innovation can contribute to enhanced business performance.			✓	✓		✓	
		LO3	Analyse personal and interpersonal skills that contribute to organisational change and innovation.			✓	✓		✓	
AC5101	Introduction to Accounting and Taxation	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply accounting concepts, standards, processes, and tax rules to prepare financial statements.							
		LO1	Apply accounting concepts and standards to prepare financial statements.	All LOs: Portfolio of evidence (100%)	✓	✓				
		LO2	Process end of period/balance day adjustments.		✓					
		LO3	Apply tax rules for individuals and small businesses.		✓					
AC5102	Applied Accounting	Aim:	The aim of this course is to develop the knowledge, skills and competencies to record and process a range of financial transactions.							
		LO1	Process transactions to the trial balance stage for a business entity.	All LOs: Portfolio of evidence (100%)	✓	✓				
		LO2	Process transactions for a business entity using accounting software.		✓	✓				

		LO3	Apply tax rules to transactions for a business entity.			√	√				
AC5103	Analysis of Financial Information	Aim:	The aim of this course is to develop the knowledge, skills and competencies to calculate, analyse and interpret financial information to inform decision making for a business entity.								
		LO1	Calculate ratios and analyse financial performance for a business entity.	All LOs: Portfolio of evidence (100%)	√	√					
		LO2	Analyse and interpret financial and non-financial information to inform decision-making.		√	√	√			√	
		LO3	Analyse the impact of complex transactions on financial statements.				√				
		LO4	Apply the accounting profession's Code of Ethics to given situations.			√			√		
AC5104	Budgets for Planning and Control	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to prepare and use budgets to monitor performance and determine internal controls to minimise risk for a business entity.								
		LO1	Prepare and monitor budgets for internal stakeholders.	All LOs: Portfolio of evidence (100%)	√					√	
		LO2	Communicate budget and performance monitoring information to internal stakeholders.		√				√		
		LO3	Evaluate internal controls and financial and business risks of an entity to determine relevant actions to minimise or mitigate risk		√		√		√		
AC5105	Commercial Law	Aim:	The aim of this course is to enable learners to understand the legal system and creation and interpretation of law and to apply knowledge and the skills of finding and applying law to a range of situations								
		LO1	Explain the system of government and the creation and interpretation of laws in Aotearoa New Zealand.	All LOs: Portfolio of evidence (100%)	√			√			
		LO2	Explain and apply law for the formation, (including by agency), operation, and enforcement of contracts in Aotearoa New Zealand, and the effects of regulation to promote fair business practices, competition and to protect consumers.				√		√		
		LO3	Apply the law of negligence to given situations.		√			√	√		
		LO4	Explain the principles of ownership of real and personal property, and analyse risk associated with the transfer of ownership in given situations.				√		√		
AC5106	Economics	Aim:	The aim of this course is to develop the knowledge, skills, and competence to apply elements of economic theory to contemporary business issues								
		LO1	Describe the fundamental principles of macro and microeconomics in the context of resource allocation.	All LOs: Portfolio of evidence (100%)	√		√				
		LO2	Evaluate the impact of regulatory and political environments on economic participants and wider stakeholders.		√		√		√	√	
		LO3	Explain the characteristics and impact of different market structures.		√		√		√		
AC6101	Intermediate Management Accounting	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to use management accounting tools to plan, control and inform decisions about business operations								
		LO1	Explain the role and purpose of management accounting.	All LOs: Portfolio of evidence (100%)	√		√				
		LO2	Apply appropriate quantitative techniques and costing methods for business planning and control.		√		√		√		
		LO3	Prepare budgets and forecasts for management purposes.		√		√				
		LO4	Analyse data and information to support decision-making.		√		√		√		
AC6102	Intermediate Financial Accounting	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply appropriate reporting framework to prepare and present financial statements								
		LO1	Examine the reporting frameworks in New Zealand.	All LOs: Portfolio of evidence (100%)	√		√		√		
		LO2	Apply accounting standards for the preparation and presentation of financial statements, including consolidated financial statements.		√	√	√		√		
		LO3	Process transactions relating to the formation of a company and distributions.		√		√				
AC6103	Taxation in Aotearoa New Zealand	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply taxation rules to a range of situations and entities								
		LO1	Discuss taxation concepts and objectives and the taxation system's interaction with society, technology, and commercial environments.	All LOs: Portfolio of evidence (100%)	√				√		
		LO2	Identify and apply taxation rules to a range of transactions and events.		√		√				
		LO3	Apply tax planning considerations to given scenarios.		√	√	√		√		
AC6104	Introduction to Finance	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply business finance techniques								
		LO1	Describe the role of the finance and treasury functions and the financial environment in which organisations operate.	All LOs: Portfolio of evidence (100%)	√		√		√		
		LO2	Apply capital budgeting techniques to evaluate investment decisions.		√		√				
		LO3	Evaluate sources of finance and associated risk.				√		√		

		LO4	Evaluate measures of return and distribution options.					√		√	
AC6105	Data Analytics	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to analyse and evaluate business data to support decision-making								
		LO1	Examine the role of data analytics in a business context.	All LOs: Portfolio of evidence (100%)				√			
		LO2	Analyse requirements and implement queries.					√		√	
		LO3	Apply statistical tools and techniques to inform appropriate solutions to business problems.		√			√			
		LO4	Discuss the ethical implications associated with data utilisation.			√		√		√	
AC6106	Law of Business Entities	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply the law to form and operate business entities and structures								
		LO1	Explain the formation of business structures, their governance, management, and the liabilities of parties.	All LOs: Portfolio of evidence (100%)				√		√	
		LO2	Analyse scenarios to advise on the most appropriate entity in a particular situation.					√		√	
		LO3	Apply the legal requirements and liabilities of parties including financial advisors when raising private capital for a Small to Medium Enterprise (SME), and for an organisation seeking funds from the financial markets.		√	√		√		√	
		LO4	Apply the law relating to enforcement of secured and unsecured debt to a range of legal entities.		√	√		√		√	
AC6107	Research Methods	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply research methods within a business environment								
		LO1	Analyse the role of quantitative and qualitative research used in the business environment.	All LOs: Portfolio of evidence (100%)				√		√	
		LO2	Evaluate and apply principles and methods of research to inform business decision making.			√		√		√	√
AC6108	Accounting Information Systems	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to evaluate and use accounting information systems and technologies								
		LO1	Evaluate transaction cycles to devise procedures that minimise control and fraud risk exposures.	All LOs: Portfolio of evidence (100%)				√		√	
		LO2	Utilise accounting information systems and technologies to meet reporting and operational obligations.		√	√					
		LO3	Outline requirements for constructing, delivering, and managing systems development.			√		√			
		LO4	Analyse the role of accounting information systems in organisational strategy and value creation.			√		√		√	
AC7101	Advanced Management Accounting	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to apply advanced management accounting techniques and skills to inform decision making								
		LO1	Examine the role of management accounting in the contemporary business environment from an operational and strategic approach.	All LOs: Portfolio of evidence (100%)		√	√	√	√	√	
		LO2	Analyse strategic cost and profit management across the value chain.			√	√			√	
		LO3	Critically evaluate contemporary issues in performance management and management accounting research.			√	√			√	
		LO4	Critically evaluate advanced management accounting issues in assisting strategic decision making.			√	√	√			
AC7102	Advanced Financial Accounting	Aim:	The aim of this course is to develop the knowledge, skills, and competencies required for a critical understanding of financial accounting issues within an Aotearoa New Zealand context								
		LO1	Critically evaluate accounting theories.	All LOs: Portfolio of evidence (100%)		√	√	√	√	√	
		LO2	Apply accounting treatment and disclosure for selected accounting issues and complex business structures in compliance with the Aotearoa New Zealand reporting framework.		√	√	√	√	√	√	
		LO3	Critically examine contemporary issues related to financial reporting.			√	√	√	√	√	
AC7103	Auditing and Assurance	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to operate in the auditing and assurance profession								
		LO1	Analyse the nature and scope of the auditing and assurance profession.	All LOs: Portfolio of evidence (100%)				√			
		LO2	Critically evaluate the legal, regulatory framework, and professional requirements relating to auditors.			√	√			√	
		LO3	Apply relevant auditing standards and frameworks in planning, performing, and reporting on findings.		√	√				√	√
AC7104	Professional Accounting Project	Aim:	The aim of this course is to develop the knowledge, skills, and competencies to undertake a work-based project in accounting								
		LO1	Prepare a project proposal in response to a contemporary business issue.	All LOs: Portfolio of evidence (100%)	√	√	√	√	√	√	√
		LO2	Undertake applied research to inform a project report with evidence-based recommendations.			√	√	√	√	√	√
		LO3	Critically reflect on key work- based learnings and experiences.			√	√			√	√