

Unified Accounting Degree (Level 7) Programme Summary

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
- 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.

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

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

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.

The new programme has also been designed with flexible learning pathways to provide learners with a range of opportunities to progress to higher levels of education and training, and also into employment. For example they may choose to start with the New Zealand Diploma in Business (Level 5) [NZDB5] and go into the workforce for a while before returning to join the Bachelor's programme directly in Year 2. Or they may decide after year 1 to go into work for a while, at which time Te Pūkenga may award them the NZDB5 so that they will have a recognised qualification to assist their employment opportunities.

This programme development enables all learners to enjoy the benefits of a unified programme that meets the requirements of the functions and [Charter of Te Pūkenga](#).