

Aratohu Hōtaka | Programme Guide

Bachelor of Accounting (Level 7, 360 credits)
[BACC]



Te Pūkenga

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Version History

Version	Effective date	Created/reviewed by	Reason for review/comment
1	October 2022	Te Pūkenga Programme Unification Team	First issue
2	December 2022	Ara Institute of Canterbury	Standard template

He Kupu Whakataurua | Welcome

Nau mai, haere mai rā ki Te Pūkenga! Whiria ngā taura mātauranga hei kete whakairo, hei whakamaunga kanohi nō ngā iwi.

Welcome to Te Pūkenga! By enrolling on the Bachelor of Accounting (Level 7) programme, you have become part of our Te Pūkenga network supporting ākonga (learners like you), right across Aotearoa.

Te Pūkenga is creating a unified network of polytechnics and industry training organisations to give you the benefit of the strengths of the whole network in your local region. The aim is to connect learning in Waitaha | Canterbury more closely with learning in other parts of Aotearoa to give you more choices in what, where, and how you can learn. Our ākonga are at the centre of everything we do. You are now part of a system that aims to

- be culturally responsive,
- honour Te Tiriti o Waitangi,
- be consistent across the country, and
- let you learn at your own pace, in your own place.

Te Pūkenga is here to help you fit learning around your life. Kaiako (tutors), advisors and other staff will support you within a learning environment where you are treated as an individual. We encourage you to get to know others in your programme so that you can enjoy working with them and build up your own network of academic friends for the future.

We are pleased that you have decided to enrol in this programme with Te Pūkenga and wish you every success on your journey with us!

Peter Sawyer

**Dean - Faculty of Culture and Services / Te Waka Aronui
2026**

Tō Rangi Tuatahi - Your First Day

Are you ready for your first day of class? Check out your start date, where you need to be and other useful information on [MyAra](#). To access MyAra (from 21 days prior to your course beginning), you must have a current Ara network login and password. You can use [Ara Self-Service Password Reset](#) to activate your network account.)

The Welcome Letter for new Business Ākonga includes details about the **'Get Set Up for Study'** sessions. Please refer to the letter for more information.

Returning students Please check your [timetable](#) for your first class details.

Logins

If you need assistance with logins etc, contact ICT ictservicesdesk@ara.ac.nz or call 03 940 8800.

Timetable information

All timetables are available on [MyAra](#).

How to find your way around

Campus maps can be found [here](#).

Parking and bus information

Campuses (excluding Manawa) have parking available. Payment and parking stickers may be required. Learn more about parking and biking. Or find out about bus services [here](#).

Ara Whakatau, your official welcome

You are warmly invited to attend the official welcome to Ara for all learners, staff and whānau (family). The whakatau is a welcoming ceremony, similar to a pōwhiri, involving mihimihi (speeches), waiata (song) and will conclude with kai timotimo (light refreshments).

Click [here](#) to find out when the whakatau will be.

International learners

You will be invited to an international orientation as well as the programme orientation. You should attend both.

He Kupu Whakataki | Introduction

This Programme Guide contains essential information about Bachelor of Accounting (Level 7) programme. You will need to refer to this Guide regularly. Discuss any part of it that seems unclear with your kaiako or Portfolio Manager.

This Programme Guide contains general information on the programme. When you need information about a specific course, like timetable and assessment details, refer to the Course Guide for that course.

As ākonga, you will also need information that is not specific to your programme or courses, like how to access the library and learning support, and what pastoral care is available. For this information, use the links below.

[Student Policies](#) for special assessment consideration, extension beyond course end date, appeal of grade)

[Learner Information Handbook](#) or [MyAra](#) for useful information about studying at Ara

[Raising problems or complaints](#)

[Library](#)

[Learning Services](#)

[Disability Services](#)

[Māori support/achievement services](#)

[Pasifika support/achievement services](#)

Te Hiranga Tangata | Important Contacts

	Name	Contact details
Portfolio Manager	Heather Knox	E: Heather.Knox@ara.ac.nz P: 03 940 8742 O: A109/A233
Portfolio Manager	Heather McEwan	E: Heather.McEwan@ara.ac.nz P: 03 940 8372 O: U307/A233
Accounting Lead	Joanne Fraser	E: Joanne.Fraser@ara.ac.nz P: 03 687 1815 O: A235 (Tues – Thurs)
Operations Administrator	Jill Goodwin	E: business@ara.ac.nz P: 03 940 8193 O: A231
Student Advisors Kaitaunaki (Christchurch Campus)		Student Advisors (Domestic/International) Student Support X Block – Madras Street Campus Learnersupport@ara.ac.nz

Horopaki ā-Hōtaka | Programme Background

This programme is designed to provide Aotearoa New Zealand with people who are equipped with knowledge, technical and professional skills in the field of accounting and can apply the knowledge and skills in an ethical, socially responsible and sustainable way in a variety of business settings that aligns to Ngā Kaupapa o te Tiriti o Waitangi.

The programme is aimed at learners who have an interest in the field of accounting and who may progress directly from secondary school or from prior study in related fields. The programme is also designed for those who wish to return to education to develop new related skills.

Graduates will be able to operate in accounting related roles for a range of industries and organisations at both operational and strategic levels; and will be equipped to meet the educational requirements for membership of the Chartered Accountants Australia and New Zealand (CAANZ) and Chartered Practising Accountant Australia (CPA)

As a graduate of this programme, you will be able to

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

Ngā Herenga Matua ō te Hōtaka | Programme Essentials

Quick reference – Where to find help if you have feedback or want to raise an issue

The Education (Pastoral Care of Tertiary and International Learners) Code of Practice sets out the expectations that tertiary education organisations need to consider how their overall systems and resources support learners' wellbeing and safety.

For more detailed information on the code, and support areas listed below, please refer to the Learner Information Handbook available on MyAra under Student Admin

[Learner Information Handbook](#)

Support Area	Details	People	Links
Business Staff	This team are your first port of call for issues impacting your ability to study	Operations Administrator Lecturer Accounting Lead Portfolio Manager	
Student Reps	Student reps are invited to attend student rep meetings in your faculty where they can raise issues on your behalf	Student Voice	Student Voice
Student Services	Ara offers a wide range of student services	Student Advisors Health Centre Student Voice	Student Support
Te Pae Ora	A wellbeing hub for ākonga		Te Pae Ora Te Pūkenga
Independent Student Advocate	Student Advocacy is available to assist you if you are facing difficulties within or beyond Ara that could affect your study	Duncan Dunbar and Ruby Heaton. Duncan.Dunbar@ara.ac.nz Ruby.Heaton@ara.ac.nz 027 273 6246 X106 (Rakaia Centre)	Student Advocacy
Complaints Process	Ara has a process to support you and respond if you have a concern or complaint about a course, tutor,	Complaints Co-ordinator	CPP117-Raising-problems-or-complaints CPP117a-aising-problems-or-complaints-form

Safeplace	or another aspect of your programme		
	Safeplace is the tool we use to report risks, accidents and other incidents	Safety & Wellbeing Co-ordinator Safety & Wellbeing Business Partner	SafePlace FAQ for Learners
Important Policies	All Ara Corporate and Academic Policies can be found at Ara Policy Library		Student Rights and Responsibilities Addressing Bullying, Harassment and Discrimination

Waeture ā-Hōtaka | Programme Regulations

Programme regulations outline the requirements for

- entry into the programme,
- progress through the programme,
- and completion of the programme

They will help you to understand these requirements. Read the Programme Regulations in conjunction with the relevant policies and procedures.

Whakatapoko | Admission

General admission

To be admitted to this programme all applicants must be at least 16 years of age on the date the programme starts, and meet one of the following requirements:

i. University Entrance:

1. NCEA Level 3
2. Three subjects at level 3, made up of:
 - 14 credits in each of three approved subjects
3. Literacy - 10 credits at Level 2 or above, made up of:
 - 5 credits in reading
 - 5 credits in writing
4. Numeracy - 10 credits at Level 1 or above, made up of:
 - achievement standards - specified achievement standards available through a range of subjects, or
 - unit standards - package of three numeracy unit standards (26623, 26626, 26627- all three required).

Or

ii. Satisfied the criteria for entrance to a New Zealand University with an equivalent to

i. the above from another secondary qualification.

Or

iii. Successful completion of an approved qualification at Level 4 or above with a relevant pathway.

Discretionary admission

Applicants who do not meet the general admission requirements stated above and who believe that they have the level of preparedness for study at this level may apply for discretionary admission.

	In assessing whether to grant discretionary admission the primary focus will be on the applicant's ability to demonstrate a likelihood to succeed in the programme. All decisions will be at the discretion of the Relevant Academic Authority.
Additional requirements	There are no additional Programme Specific requirements.
English language requirements	All applicants must provide evidence that they have the necessary language literacy proficiency required for the Programme as demonstrated by the equivalence of: • 10 NCEA literacy credits at Level 2 or above, made up of: - 5 credits in reading - 5 credits in writing Applicants who are unable to provide evidence of the above may be required to demonstrate capability using an approved proficiency test or an equivalent described in NZQA Rules. International applicants must provide evidence that they have the necessary English language proficiency required for the Programme as demonstrated by an IELTS score of 6.0 (academic) with no individual band lower than 5.5 from one test taken in the preceding two years, or an equivalent described in NZQA Rules and on Delivery Site English Language Requirements for International Ākonga Web-page.

Tūtukitanga Whakamihi | Credit Recognition

You can have credits recognised for previous work through cross credit, credit transfer and recognition of prior learning. The provisions and procedures for doing this are set out in relevant policies and procedures.

Credit Recognition and Transfer (CRT)	Credit recognition and transfer (CRT) is a process where credit for outcomes already achieved by an applicant through formal study in relation to a qualification is recognised as credit for comparable outcomes in another qualification. - Applicants may be awarded credits or exemptions in recognition of successful equivalent study, at the same or a higher level in the context of another programme. The credit recognition may be: • specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; or • unspecified, where the previous study has taken place in a programme with a similar philosophy but there is no exact match in the programme's courses. - Graduate of the following qualifications may seek to recognise and transfer credits towards this programme: • New Zealand Diploma in Business (Level 5) (Accounting strand) [Ref: 2459] to a maximum of 120 credits • New Zealand Diploma in Business (Level 6) (Accounting strand) [Ref: 2460] number of available credits subject to equivalence of course outcomes
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Recognition of Prior Learning (RPL)	Recognition of Prior Learning is available for all courses in this programme with the exception of the final 30 credit capstone Professional Accounting Project course. Recognition of prior learning (RPL) is a process that involves formal assessment of an applicant's relevant and current knowledge and skills (gained through prior learning) to determine achievement of learning outcomes of a qualification or the purpose of awarding credit towards that qualification. RPL leads to credit being awarded for existing skills, knowledge, and attributes acquired without regard for the length, place or method of learning (e.g. workplace, life experience, hobbies, self-directed study) RPL decisions will be made on a case-by-case basis using the process for assessment set out in the Procedures.
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Tohu o te Hōtaka | Award of Qualification

Credit requirements

To be awarded the **Bachelor of Accounting** ākonga must successfully complete a minimum of 360 credits in the pattern set out in Table 1 from the courses set out in Table 2.

Table 1: Credit Requirements

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

Table 2: Course details

Compulsory courses are shown in **bold** and Elective courses in *italics*.

Course No	Course Name	Credits	Pre-requisites	Co-requisites	Restrictions
Level 5					
BSNS5001	Organisations in an Aotearoa New Zealand Context	15			
BSNS5002	Business Environments	15			
BSNS5003	Business Functions	15			
BSNS5004	Change and Innovation	15			
ACCY5101	Introduction to Accounting and Taxation	15			
ACCC5102	Applied Accounting	15			
ACCY5103	Analysis of Financial Information	15			
ACCY5104	Budgets for Planning and Control	15			

Programme completion

ACCY5105	Commercial Law	15			
ACCY15106	Economics	15			
Level 6					
ACCY6101	Intermediate Management Accounting	15	ACCY5101		
ACCY6102	Intermediate Financial Accounting	15	ACCY5101 & ACCY5102		
ACCY6103	Taxation in Aotearoa New Zealand	15	ACCY5101		
ACCY6104	Introduction to Finance	15	ACCY5101		
ACCY6105	Data Analytics	15			
ACCY6106	Law of Business Entities	15			
ACCY6107	Research Methods	15			
ACCY6108	Accounting Information Systems	15			
ACCY7101	Advanced Management Accounting	15	ACCY6101		
ACCY7102	Advanced Financial Accounting	15	ACCY6102		
ACCY7103	Auditing and Assurance	15	ACCY6102		
ACCY7104	Professional Accounting Project	30	ACCY6107		
And any approved course at level 5, 6 or 7					
<i>Elective Course</i>	15				

The normal time to complete this programme is three year (full-time study) or six years (part-time study).

The maximum period to complete this Programme is ten years.

Ākonga who are prevented by circumstances beyond their control from completing the programme requirements within the maximum time to complete may seek an extension of enrolment for an agreed period of time.

Waeture Aromatawai | Assessment Regulations

Grading

Assessment in this programme is achievement based. Ākonga may be awarded grades described in Tables 3 and 4 below.

Table 3: Achievement based 11-point assessment system

Course grades will be determined by the mathematical aggregation of weighted assessment marks and reported according to the following scales.

Result	Description
A+ (90-100)	Pass
A (85-89)	Pass
A- (80-84)	Pass
B+ (75-79)	Pass
B (70-74)	Pass
B- (65-69)	Pass
C+ (60-64)	Pass
C (55-59)	Pass
C- (50-54)	Pass
D (40-49)	Not Passed
E (Below 40)	Not Passed

Table 4: Administrative Grades

Result	Description
Ungraded Pass (P)	May be used for the outcome of an RPKS process or anywhere a graded level of achievement cannot be applied
Not passed (NP)	
Grade Pending (GP)	Ākonga has an approved extension to complete an agreed portion of work or assessment beyond the course end date.
Attendance Only (AO)	Met course attendance requirements
Did not Complete (DNC)	Where a compulsory element of a course is not submitted, or the ākonga formally withdrew after 80% or informally withdrew at any time.
Withdrawn (WD)	Formal withdrawal after the no academic penalty period (10%).
Aegrotat (AEG)	Successful outcome of an Assessment Concession process.

	Restricted Pass (RP) Programme Committees have the discretion to award a Restricted Pass instead of 'D' in the range 45%-49% to a student whose narrow fail has been compensated by good grades in their other modules in the same programme. Note: A course for which a Restricted Pass (RP) has been awarded is not normally accepted as meeting the prerequisite requirements for any other course.
	Advanced Standing (AS) Award of a block of approved prior learning credits to allow entry to a programme with exemptions.
Course Assessment	Courses employ both formative and summative assessment activities. Formative assessments do not contribute to the final grade for a given course. All summative assessments are compulsory unless otherwise approved and noted in course information.
Assessment in Te reo Māori	All ākonga have the right to submit any summative assessment task in Te reo Māori as outlined in Procedures.
Submission and late submission of work	Submission dates for all summative assessment work will be notified at the commencement of each course. - Any written assessment that is submitted late (and does not have a prior approved extension) may be penalised by a deduction of marks or may result in a fail grade. - Ākonga with good cause may request an extension or change to an assessment date or time. Practical assessments cannot usually be delayed except under exceptional circumstances. There is no provision for late submission/extension of a controlled assessment/examination.
Resubmission or Reassessment	Except under exceptional circumstances, reassessment of the course is not permitted in the programme. A learner may be granted permission to undertake a resubmission for a failed assessment item within a course. Except under exceptional circumstances, the following restrictions on resubmissions apply: - only one resubmission is permitted per course for level 6 courses; - no resubmissions are permitted for level 7 courses; - written assessments that are handed in late are not eligible for resubmission. Any resubmission/reassessment is undertaken according to the following general requirements: - permission is granted by the relevant academic authority; - any approved resubmission/reassessment will be carried out within a specified time period; - the maximum grade for any resubmission/reassessment of an assessment is the lowest pass grade.

**Special
assessment
circumstances**

If conditions beyond your control

- prevent you from completing an assessment, or
- negatively affect your performance in an assessment,

you may be eligible for special consideration. Details are outlined in relevant policies and procedures.

Aromatawai i roto i tēnei Hōtaka | Assessment in this Programme

Assessment is a structured process of gathering evidence and making judgements on ākongā performance in relation to predetermined criteria. It is integral to learning and teaching. The assessment process is designed to

- assess your capabilities in a fair, valid, and reliable manner;
- stimulate and enhance learning;
- provide you with feedback regarding your own learning and for developmental purposes;
- evaluate your achievement and the demonstration of specified learning outcomes; and
- evaluate the achievement of the programme aims and objectives.

Assessment in this programme will evaluate your knowledge and skills. Each assessment will focus on one or more course learning outcome/s. Your performance in the assessment will reflect the extent to which you have achieved the targeted learning outcome/s.

We keep copies of all assessment material you submit for as long as you are in the programme because NZQA requires us to do so. Te Pūkenga may also use your assessment material may be used for moderation purposes. Moderation makes sure that all assessment is valid, reliable, fair, manageable and authentic. During moderation, different assessors look at the same submitted assessment material to ensure that they are applying standards consistently and making valid judgements.

Te Tirohanga Whānui i ngā Aromatawai | Assessment Overview

This programme uses portfolio of evidence for the assessment in each course. These portfolios will require you to complete a variety of assessment tasks by set due dates. Please check the assessment details for each course carefully. You will be provided with an assessment summary at the beginning of each course and detailed assessment instructions for each assessment activity within the portfolio. If you have any questions about the assessment in any course, please discuss this with the lecturer and/or course convenor.

Ngā mihi



Te Pūkenga