

The Degree of Master of Professional Accounting (MPA – 240 points)

These regulations must be read in conjunction with the General Regulations for the University.

1. Version

- (a) These Regulations came into force on 1 January 2018.
- (b) This degree was first offered in 2014.

2. Variations

In exceptional circumstances the Amo Matua, Umanga | Executive Dean of Business or delegate may approve a personal programme of study which does not conform to these Regulations.

3. The structure of the qualification

To qualify for the Master of Professional Accounting a student must be credited with:

- (a) 240 points towards the qualification: and
- (b) a minimum of 180 points from Schedule C to these Regulations; and
- (c) a minimum of 45 points from Schedule E to these regulations; and
- (d) a maximum of 15 points from any other MBAZ, MBUS, MBIS, MFIN courses.

4. Admission to the qualification

To be admitted to the Master of Professional Accounting a student must have:

- (a) either
 - i. qualified for an Aotearoa New Zealand university degree with at least a B Grade Point Average in 300-level courses, or equivalent; or
 - ii. been admitted with Academic Equivalent Standing as the holder of such a degree, and
- (b) been approved as a student for the degree by the Amo Matua, Umanga | Executive Dean of Business or delegate.

5. Subjects

There are no majors or minors for this degree.

6. Time limits

The time limits for this qualification is 60 months (part-time or full-time).

7. Transfers of credit, substitutions and cross-credits

This qualification adheres to the Credit Recognition and Transfer Regulations for the University, with the following stipulation:

A student, on the basis of previous studies, may be exempt from courses in the Schedule to the Regulations for the Degree of Master of Professional Accounting and will replace these courses with other appropriate postgraduate courses as approved by the Amo Matua, Umanga | Executive Dean of Business or delegate.

8. Progression

This qualification adheres to the General Regulations for the University, with the stipulation that a student will be withdrawn from the degree if they fail more than 30 points.

9. Honours, Distinction and Merit

The qualification adheres to the General Regulations for the University and may be awarded with Distinction and Merit with the following stipulation:

The Amo Matua, Umanga | Executive Dean of Business or delegate will determine if time extensions preclude a student from receiving Merit or Distinction.

10. Exit and Upgrade Pathways to other Qualifications

- (a) There are no advancing qualifications for this degree.
- (b) A student for the degree who has satisfied all requirements for the Postgraduate Diploma in Business or the Postgraduate Certificate in Business may apply to withdraw from the degree and be awarded the alternate qualification.

Schedule C: Compulsory Courses for the Degree of Master of Professional Accounting

For full course information, go to www.canterbury.ac.nz/courses

Course Code	Course Title	EFTS	2024	Location	P/C/R/PP/EQ
MBAZ601	Accounting for Managers	0.125	S1	Campus	
			S2	Campus	
MBAZ602	Business Economics	0.125	S1	Campus	R: Any 15 points in ECON at 300-level or above.
			S2	Campus	
MBAZ603	Managerial Finance	0.125	S1	Campus	R: FINC201; MBAM615
			S2	Campus	
MBAZ604	Business Research Methods	0.125	S1	Campus	
MBAZ605	Business Law	0.125	S1	Campus	R: ACCT252, ACCT256, LAWS203 & LAWS206
			S2	Campus	
MBIS601	Management of Information Systems	0.125	S1	Campus	R: INFO243, INFO343
MPAC601	Professional Accounting Principles	0.125	S2	Campus	C: MBAZ601
MPAC602	Advanced Professional Accounting Principles	0.125	S1	Campus	R: ACCT211
MPAC603	Advanced Management Accounting	0.125	S2	Campus	P: MBAZ601 R: ACCT332
MPAC604	Advanced Financial Accounting	0.125	S2	Campus	P: MPAC601 R: ACCT312
MPAC605	Taxation	0.125	S1	Campus	P: MBAZ605 R: ACCT254; ACCT358
MPAC608	Auditing	0.125	S1	Campus	P: MPAC601 R: ACCT346

Schedule E: Elective Courses for the Degree of Master of Professional Accounting

Note: Not all courses may be offered in a given year.

Course Code	Course Title	Pts	2024	Location	P/C/R/RP/EQ
MBAZ673	Innovation	15	S2	Campus	P: (1) 60 points from MBAZ, MBUS, MPAC, MBIS, MFIN; or (2) 30 points from PROD at 600-level (01 Jan 2021 - present); or (3) with approval from the Head of Department.
MBAZ680	Consultancy Project	45	A	Campus	P: Subject to the approval of the Programme Director
			S1	Campus	
			S2	Campus	
MBAZ681	Placement	45	S1	Campus	P: Subject to the approval of the Programme Director
			S2	Campus	
MFIN671	Business in Aotearoa New Zealand	15	S1	Campus	P: MBAZ601, MBAZ604. R: FIEC675, MFIN670
MFIN672	Cases in Financial and Management Accounting	15	S1	Campus	P: MPAC603, MBAZ604
MFIN673	Portfolio Management	15	S1	Campus	P: MFIN601; AND MFIN602; AND MBAZ604
MPAC623	Applied Research in Management Accounting	15	S2	Campus	P: (1) MPAC603; (2) MBAZ604 R: ACCT623
MPAC624	Applied Research in Corporate Governance	15	S2	Campus	P: (1) 30 points from MPAC601, MPAC602, MPAC603, MFIN603; (2) MBAZ604 R: ACCT624, FINE650
MPAC626	Applied Research in Taxation Compliance	15	S1	Campus	P: (1) 45 points from MPAC601, MPAC602, MPAC603, MPAC604, MPAC605, MPAC608; (2) MBAZ604 R: ACCT626
MPAC648	Methodological and Empirical Aspect of Financial Accounting Research	15	S1	Campus	P: (1) MPAC604; (2) MBAZ604 R: ACCT648
MPAC658	Applied Research in Auditing	15	S1	Campus	P: (1) MPAC608; (2) MBAZ604 R: ACCT658

Students may substitute up to 15 points with courses from Schedule E of the Master of Business or Schedule C: Group 2 of the Master of Business Information Systems.