

The Degree of Master of Commerce (MCom – 120 or 180 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 1925.

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 Commerce a student must:

- (a) either:
 - i. complete courses totalling a minimum of 180 points including a 60 point dissertation or 90 point thesis, or
 - ii. complete a 120 point thesis.
- (b) A student must also fulfil the specific requirements of their chosen major as prescribed in Schedule S to these Regulations.
- (c) With the permission of each of the Tumuaki Tari | Heads of Department concerned, a student may complete the Degree of Master of Commerce in two subjects. Such students must:
 - i. satisfy the course requirements for entry into each major, and
 - ii. take courses totalling at least 60 points in each major, excluding a research submission (dissertation or thesis), and
 - iii. complete a research submission. The topic must be relevant to the two subjects that constitute the student's double major and be approved by the relevant Tumuaki Tari | Heads of Department.

4. Admission to the qualification

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

- (a) been approved as a student for the degree by the Amo Matua, Umanga | Executive Dean of Business or delegate and either:
 - i. qualified for a degree from an Aotearoa New Zealand university, or
 - ii. been admitted with Academic Equivalent Standing as a holder of such a degree, and satisfied the prerequisites for the subject as specified in the Schedule to these Regulations and for such other courses as the Tumuaki Tari | Heads of Departments concerned may require.
- (b) A student who has qualified for the award of a bachelor's degree with honours, or the equivalent, in a relevant major may, subject to approval of the Tumuaki Tari | Head of Department and Amo Matua, Umanga | Executive Dean of Business or delegate, be admitted to the MCom degree in the same major by 120 point thesis only. If prescribed, an oral examination may be required.
- (c) A student must not enrol for a 180 point MCom in any subject for the degree in which they have already qualified for the award of one of the following degrees: Bachelor of Science with Honours, Master of Science, Bachelor of Arts with Honours, Master of Arts, Bachelor of Commerce with Honours.

5. Subjects

The degree may be awarded in any of the subjects listed in the Schedule to these Regulations.

6. Time limits

Qualification	Full-time	Part-time
MCom (thesis and coursework)	24 months	48 months
MCom (thesis only)	24 months	48 months
MCom with Merit/Distinction (thesis and coursework)	18 months	36 months
MCom with Merit/Distinction (thesis only)	12 months	24 months

7. Transfers of credit, substitutions and cross-credits

This qualification adheres to the Credit Recognition and Transfer Regulations, with no additional stipulations.

8. Progression

This qualification adheres to the General Regulations for the University, with the following stipulation:

A student will be withdrawn from the qualification if they fail more than one course.

9. Honours, Distinction and Merit

This 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 is no advancing qualification for this degree.
- (b) A student who completes the Master of Commerce may be eligible to apply for admission to the PhD programme.
- (c) A student for the degree who has not met the requirements for the Master of Commerce but who has satisfied all requirements for the Bachelor of Commerce with Honours may apply to withdraw from the degree and be awarded the Bachelor of Commerce with Honours.

Schedule S: Subject Courses for the Degree of Master of Commerce

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

Accounting

- (1) ACCT614;
 - (2) courses totaling 60 points selected from ACCT601-679 (excluding ACCT614); and
 - (3) thesis of at least 90 points, selected from ACCT690-699. Courses totaling up to 30 points may be selected from any other Honours level qualifications as approved by the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems. Alternatively, ACCT690 if a student qualifies to enrol in a MCom under Regulation 4.
- P: 60 points in Accounting at 300-level, plus 30 points at 300-level in courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems considers relevant. Normally a grade average of B+ or better is required in ACCT 300-level prerequisite courses or other 300-level courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems approves or considers relevant.

Economics

- (1) Courses totaling at least 90 points selected from ECON601-679; and
 - (2) a dissertation or thesis totaling at least 60 points, selected from ECON691-699. Alternatively, ECON695 if a student qualifies to enrol in the MCom under Regulation 4.
- P: Equivalent to
- (1) ECON206 or ECON325; and
 - (2) ECON213 or STAT202 or STAT213; and
 - (3) ECON207 and ECON208; and
 - (4) 60 points from 300-level Economics courses, including at least 15 points from ECON321, ECON324, ECON325, ECON326.

OR: A student may apply to enter with a Graduate Diploma in Commerce (Economics) or a Graduate Diploma in Science, normally including ECON321, ECON324, ECON325 and ECON326. Normally a grade average of B+ or better is required in ECON 300-level prerequisite courses.

Finance

- (1) Courses totaling at least 90 points selected from FINC601-679; and
- (2) a dissertation or thesis totaling at least 60 points, selected from FINC691-699. Enrolment in any combination of courses is subject to the approval of the Tumuaki, Te Tari Ōhanga Tahua | Head of the Department of Economics and Finance. A student can normally attempt each course on offer only once. Alternatively, FINC695 if a student qualifies to enrol in a MCom under Regulation 4.

P: Equivalent to either: a BSc or BCom with a major in Finance, including:

- (1) ECON213 or an equivalent 200-level STAT course as approved by the HOD, and
- (2) at least a B+ average in 60 points of 300-level FINC courses, including any two from FINC301, FINC311, or FINC312, or their equivalents as approved by the HOD.

Or: a bachelor's degree in a subject other than Finance including:

- (1) ECON213 or an equivalent 200-level STAT course as approved by the HOD, and
- (2) at least an A- average in 45 points of 300-level FINC courses including any two from FINC301, FINC311, or FINC312, or their equivalents as approved by the HOD.

Information Systems

- (1) INFO614;
- (2) courses totaling 90 points selected from INFO601-679 (excluding INFO614), COSC401-489 and SENG ; and
- (3) a thesis or dissertation totaling at least 60 points), selected from INFO690-699. Enrolment in 400-level COSC or SENG courses is subject to approval by the Tumuaki, Te Tari Pūhanga Pūmanawa Rorohiko | Head of the Department of Computer Science and Software Engineering. Courses totaling up to 30 points may be selected from any other honours-level qualifications as approved by the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems. Alternatively, INFO690 if a student qualifies to enrol in an MCom under Regulation 4.

P: Equivalent to 60 points in Information Systems at 300-level, plus 30 points at 300-level in courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems considers relevant.

Normally a grade average of B+ or better is required in INFO 300-level prerequisite courses or other 300-level courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems approves or considers relevant.

Whakahaere | Management (Major not open to new enrolments)

MGMT620, MGMT694, and 60 points from (MGMT610-619 and MGMT640-649). Under special circumstances, up to 15 points may be replaced by other graduate courses subject to the approval of the Tumuaki Tari | Head of Department. Alternatively, MGMT695 if a student qualifies to enrol in a MCom under Regulation 4.

P: B+ average or better across 60 points of 300-level courses in MGMT.

Whakatairanga | Marketing (Major not open to new enrolments)

MKTG620, MKTG694, and 60 points from MKTG610-619. Under special circumstances, up to 15 points may be replaced by other graduate courses subject to the approval of the Tumuaki Tari | Head of Department. Alternatively, MKTG695 if a student qualifies to enrol in a MCom under Regulation 4.

P: B+ average or better across 60 points of 300-level courses in MKTG.

Taxation

- (1) ACCT614, ACCT626 and ACCT634;
 - (2) courses totaling 30 points selected from ACCT601-679 (excluding ACCT614, ACCT626 and ACCT634); and
 - (3) a thesis totaling at least 90 points, selected from TAXA690-699. Courses totaling up to 30 points may be selected from any other Honours level qualifications as approved by the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems. Alternatively, TAXA690 if a student qualifies to enrol in a MCom under Regulation 4.
- P: Equivalent to (1) ACCT254; and (2) 60 points in Accounting or Taxation at 300-level, plus 30 points at 300-level in courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems considers relevant.

Normally a grade average of B+ or better is required in ACCT 300-level prerequisite courses or other 300-level courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems approves or considers relevant.