# The Degree of Master of Professional Accounting (MPA - 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 2025.
- (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 180 points from Schedule C to these Regulations.

## 4. Admission to the qualification

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

- (a) either
  - qualified for an Aotearoa New Zealand university degree with at least a B Grade Point Average in 300-level courses, or equivalent; or
  - 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 limit for this qualification is 48 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) 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This qualification adheres to the General Regulations for the University, with the stipulation that a student will be withdrawn from the degree if they fail more than 30 points.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:

(a) 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 courseinfo.canterbury.ac.nz

Course Code	Course Title	Pts	2025	Location	P/C/R/RP/EQ
MBAZ601	Accounting for Managers	15	S1	Campus	
			S2	Campus	
			X3	UC Online	
MBAZ602	Business Economics	15	S1	Campus	R: Any 15 points in ECON at 300-level or above.
			S2	Campus	
MBAZ603	Managerial Finance	15	S1	Campus	R: FINC201; MBAM615
			S2	Campus	
MBAZ605	Business Law	15	S1	Campus	R: ACCT252, ACCT256, LAWS203 & LAWS206
			S2	Campus	
MBIS601	Management of Information Systems	15	S1	Campus	R: INFO243, INFO343
MPAC601	Professional Accounting Principles	15	S1	Campus	C: MBAZ601
			S2	Campus	
MPAC602	Advanced Professional Accounting Principles	15	SU2	Campus	R: ACCT211
MPAC605	Taxation	15	S2	Campus	P: MBAZ605 R: ACCT254; ACCT358
MPAC608	Auditing	15	S2	Campus	P: MPAC601 R: ACCT346
MPAC612	Financial Accounting and Reporting	15			P: MPAC601 and MPAC602 R: MPAC604
MPAC613	Strategic Management Accounting	15			P: MBAZ601 Accounting for Managers R: MPAC603 Advanced Management Accounting
MPAC648	Methodological and Empirical Aspects of Financial Accounting Research	15	S1	Campus	P: MPAC602 Advanced Professional Accounting Principles R: ACCT648