

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

- (a) To qualify for the Master of Professional Accounting a student must be credited with:
 - i. 240 points towards the qualification: and
 - ii. a minimum of 180 points from Schedule C to these Regulations; and
 - iii. a minimum of 45 points from Schedule E to these Regulations; and
 - iv. a maximum of 15 points from any other MBAZ, MBUS, MBIS, MFIN courses.
- (b) A student may, on the basis of previous studies, 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 Kairuruku Hōtaka | Programme Coordinator.

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, and
- (c) demonstrated a high proficiency in English. A student who speaks English as a second language will be required to produce evidence that their English ability meets the standards specified in the General Regulations to the University.

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, with no additional stipulations.

8. Progression

This qualification adheres to the General Regulations for the University, with the stipulations that a student will be withdrawn from the degree if they fail more than 30 points.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 | 2023 | Location | P/C/R/RP/EQ |
|-------------|---|--------|------|-------------------|---|
| MBAZ601 | Accounting for Managers | 0.1250 | S1 | Campus | |
| | | | S2 | Campus | |
| | | | S2 | Distance Learning | |
| MBAZ602 | Business Economics | 0.1250 | S1 | Campus | R: Any 15 points in ECON at 300-level or above. |
| | | | S2 | Distance Learning | |
| | | | S2 | Campus | |
| MBAZ603 | Managerial Finance | 0.1250 | S1 | Campus | R: FINC201; MBAM615 |
| | | | S2 | Campus | |
| MBAZ604 | Business Research Methods | 0.1250 | S1 | Campus | |
| MBAZ605 | Business Law | 0.1250 | S1 | Campus | R: ACCT252, ACCT256, LAWS203 & LAWS206 |
| | | | S2 | Campus | |
| MBIS601 | Management of Information Systems | 0.1250 | S1 | Campus | R: INFO243, INFO343 |
| MPAC601 | Professional Accounting Principles | 0.1250 | S2 | Campus | C: MBAZ601 |
| MPAC602 | Advanced Professional Accounting Principles | 0.1250 | S1 | Campus | R: ACCT211 |
| MPAC603 | Advanced Management Accounting | 0.1250 | S2 | Campus | P: MBAZ601 R: ACCT332 |
| MPAC604 | Advanced Financial Accounting | 0.1250 | S2 | Campus | R: ACCT312 |
| MPAC605 | Taxation | 0.1250 | S1 | Campus | P: MBAZ605 R: ACCT254; ACCT358 |
| MPAC608 | Auditing | 0.1250 | 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 | 2023 | Location | P/C/R/PP/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 |
| MBAZ680 | Consultancy Project | 45 | S1 | Campus | P: Subject to the approval of the Programme Director |
| | | | 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 | NO | | P: MBAZ601, MBAZ604. R: FIEC675, MFIN670 |
| MFIN672 | Cases in Financial and Management Accounting | 15 | NO | | P: MPAC603, MBAZ604 |
| MFIN673 | Portfolio Management | 15 | NO | | 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, FINC650 |
| 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.