

For NZ Citizens and
Permanent Residents

Graduate Diploma in Professional Accounting [Level 7]

This programme is an efficient way for accounting graduates to achieve associate membership of the accounting professions. It is specifically designed for accounting graduates or graduates of an accounting-related degree to complete the academic accounting requirements of the professional bodies so they can specialise in an accounting career. However, graduates of other disciplines who are willing to undertake the pre-requisite programme may also apply.

Campus	EIT Hawke's Bay
Starts	February and July
Length	One year full-time or equivalent part-time
Contact	Roni Hastings Phone: 06 830 1202 Email: rhastings@eit.ac.nz

EASTERN INSTITUTE OF TECHNOLOGY

eit.ac.nz | 0800 22 55 348 |   





Real life, real learning, real business: Begin your chartered accountant's pathway

This programme is designed for those who already have a degree with an accounting major but have not yet reached the academic requirements for associate membership of the professional bodies: Chartered Accountants Australia and New Zealand (CA ANZ) and CPA Australia.

Subject areas include financial accounting, management accounting, auditing, taxation and law.

At the start of the programme you can make an appointment with the Programme Coordinator to discuss your course of study.

As a graduate of the Graduate Diploma in Professional Accounting you will:

- ▶ Meet academic requirements for membership of CA ANZ (ACA or CA Colleges) and CPA and,
- ▶ Be academically prepared to undertake your practical experience and professional competence components of the requirements to become a full member of CA ANZ (ACA or CA Colleges) and CPA.

Note: Additional degree courses of first year accounting and first or second year Economics, Law, Finance and Statistics/Quantitative Analysis will also be required by the professional bodies.

YOUR FUTURE CAREER AND STUDY OPPORTUNITIES

This qualification completes the academic requirements of the accounting professional bodies so you can commence your practical experience to become a chartered accountant. This will lead to a wide number of employment opportunities in professional practice, industry and the public sector.

WHAT YOU NEED TO KNOW

Graduate Diploma in Professional Accounting

Level	7	Credits	120
Length	One year full-time or equivalent part-time	Fee*	\$710 approximately per 15 credit business course \$1,420 approximately per 30 credit business course

* This is a guide only based on the previous year. All costs quoted include GST and student services levy. Fees apply to New Zealand citizens and New Zealand permanent residents only.

2022 KEY DATES

INTAKE ONE

Programme starts Monday, 14 February

INTAKE TWO

Programme starts Monday, 18 July

EIT SEMESTER HOLIDAYS

15 - 29 April

4 - 15 July

3 - 14 October

YEAR ENDS

Friday, 25 November

TIMETABLE

Your study time will be made up of contact time (class times, tutorials) and non-contact time (your own individual study time, online learning).

Contact Time

On-campus classes are usually scheduled between 8.00am - 5.00pm, Monday to Friday.

Non-contact Time

You should plan to spend 12 - 13 hours per week per course on individual study.

ADDITIONAL COSTS

- ▶ \$100 - \$130 approximately for textbooks per course
- ▶ \$120 approximately per year for stationery

ENTRY CRITERIA

A personal interview is available as part of the application process.

For admission, applicants must have completed an appropriate degree.

ENGLISH LANGUAGE ENTRY REQUIREMENT

Applicants are required to have attained an acceptable level of English language fluency. This may be demonstrated in a variety of ways, including successful study in English, approved scores on TOEFL or IELTS (6.0 Academic) tests, completion of accepted international equivalents, or completion of an EIT Hawke's Bay assessment. Further information is available from the International Section.

ENTRY WITH CREDIT

Cross Credit(s) may be available. However, a course may not be cross credited if it forms part of your qualifying degree. Recognition of Prior Learning is not available for this programme.

ASSESSMENTS

All assessments in the Graduate Diploma in Professional Accounting courses are marked internally. Assessments include examinations, assignments, tests and practical demonstrations. Assessment is continuous throughout the term.

FACILITIES

The campus is a pleasant environment for study with a range of general purpose rooms and lecture theatres all with data projector equipment. In the state-of-the-art Information Technology Complex there are nine networked computer laboratories with 24 student stations in each. The library provides plentiful computer work stations with seven day access for students, group meeting rooms and a wide range of academic resources.

THE EXPERIENCE YOU NEED & THE SUPPORT TO SUCCEED

When you study at EIT you'll get the kind of experiences that will help you gain the knowledge and skills to get ahead.

You'll also be supported by lecturers and tutors who are here for you, within a learning environment where you are treated as an individual, not just a number. They'll know your name and you'll receive one-on-one attention to make sure you get the support to succeed.

EXPERIENCED LECTURERS

You can be confident in the quality of our teaching and your learning experience at EIT.

EIT is one of the top ITPs in New Zealand for research excellence due to the quality of our community centred research, and associated publications and level of government and external grant income. This means that your lecturers use the latest knowledge and research in their field of expertise to inform their teaching, and many are at the forefront of knowledge creation within their discipline area.

Our lecturers are highly trained professionals with particular areas of expertise in accountancy, management, law and statistics. Staff also maintain contact with other professionals through organisations such as the Chartered Accountants Australia and New Zealand, CPA Australia (NZ), the New Zealand Law Society and the New Zealand Institute of Management.

NAME	QUALIFICATION	NAME	QUALIFICATION
Louise MacKenzie	CA, CPA, MApM (Distinction), PGDipEdLM, PGDipTchg (Sec), BBS	Mark Scott	BComm, FCA
Conrad Schumacher	LLB (Hons), BA (Hons)		

HOW TO ENROL

There is an easy 3-step process to follow when enrolling at EIT.

STEP 1

Check out the programmes online to see the programmes available for you to study. A copy of the course information for each programme is available online.

STEP 2

You can now use your RealMe verified identity to apply for study at EIT. If you use your RealMe verified identity you will no longer be sent a copy of your application form to sign. You also will not need to provide us with a copy of your primary ID.

If you apply online without using RealMe then you will be sent a summary of your enrolment to check and sign. It will also include course selection forms which you need to complete and return. Your enrolment cannot progress until you have sent the summary and forms back to us.

You can also apply using a paper enrolment form. Please call us on **0800 22 55 348** and we will send you one out.

You will receive an acceptance letter from your Faculty with programme information. This will include the start date of your

study and any special information regarding your programme. Depending on your chosen programme of study, you may be invited to attend an interview before you are accepted.

STEP 3

Arrangement for full payment of enrolment fees must be made before the start of your programme. You will receive an invoice with payment details.

Fees-Free government scheme: Tertiary education is fees-free for eligible domestic tertiary students. To check if you are eligible, go to **FeesFree.govt.nz** and enter your National Student Number (NSN). If you are not eligible you will be responsible for paying your fees.

Scholarships and grants: Scholarships and grants make life easier by helping to cover your fees, other costs and living expenses while you study. You don't always need to be an academic high-flyer to qualify. You can find out more about scholarships and other options for paying your fees at **eit.ac.nz**.

StudyLink: If you need to pay for your own study you can choose to apply for your Student Loan and Student Allowance with StudyLink. You should do this early, even if you haven't yet been accepted on your programme. You can change your details later if anything changes. Visit **studylink.govt.nz** to find out more about StudyLink.

STUDENT SERVICES LEVY

The Student Services Levy is a compulsory non-tuition fee that is charged to students enrolled at EIT. The levy is to contribute to the provision of quality student services that support learning. The funds received by EIT from the levy are ring-fenced, meaning they can only be spent on student services.

STUDENT LOANS AND ALLOWANCES

StudyLink is a service of the Ministry of Social Development. Apply well before your programme begins (even if you haven't been accepted yet) so you'll be ready to get your payments when you need them most.

Check out what you qualify for at **studylink.govt.nz**.



EIT is now part of Te Pūkenga

Te Pūkenga will bring together New Zealand's Institutes of Technology, Polytechnics, and Industry Training Organisations to build a network of on job, on campus and online learning. The services we offer will not only remain, they will be strengthened by being part of the extensive Te Pūkenga network around the country. From 2023 your enrolment will transfer to Te Pūkenga and you will become part of the extensive Te Pūkenga network around the country.



PROGRAMME INFORMATION

Programme Objectives

The Graduate Diploma in Professional Accounting has been specifically designed for those who require further (post degree) study for the Chartered Accountants Australia and New Zealand or CPA Australia. After successful completion of the Graduate Diploma in Professional Accounting you will:

- ▶ Meet all academic requirements for provisional membership of the professional bodies, and
- ▶ Be qualified to start your work experience and professional programme to become a full member of CA ANZ, or CPA as a Chartered Accounting.

Programme Structure

120 credits (eight courses), of which a minimum of 72 credits (5 courses) must be at Level 7. There is no opportunity for Recognition of Prior Learning (RPL) in this programme.

The programme will be individually structured to meet the academic requirements of the professional bodies.

All courses have a total of 150 learning hours, usually including 56 teaching hours and independent study of 94 hours.

Three Year Tertiary Study Programme

For membership of the professional bodies at CA level you must complete a three year bachelor's degree and pass the following compulsory accounting and business topics. The Graduate Diploma in Professional Accounting may be used to make up any deficiency in the compulsory topics (Level 6 and 7 only).

COURSE CODE	COURSE TITLE	CREDITS
AC7.01	Advanced Financial Accounting	15
AC7.02	Advanced Management Accounting	15
AC7.05	Audit and Assurance Services	15
AC6.04	Taxation AND	15 + 15
AC7.04	Advanced Taxation	
AC6.03	Principles of Managerial Finance	15
AC6.01	Financial Accounting AND	15 + 15
AC6.02	Management Accounting	
BU5.06	Law for Business (Level 5) AND	15 + 15
AC6.05	Corporate Law	
DBA5.01	Introduction to Accounting and Taxation	15
DBA5.02	Applied Accounting	15
	Economics and Quantitative Analysis	15 + 15

On completion of this tertiary study programme, you must:

- ▶ Obtain employment in an Approved Training Organisation (ATO)
- ▶ Complete four technical modules in financial accounting and reporting, management accounting and finance, auditing and assurance, and taxation – online study through CA ANZ professional programme (probably one module per semester)
- ▶ Complete the capstone module (three weekend workshops and six-hour case study)

For all compulsory and advanced level topics, a course is recognized by CA ANZ and CPAs 'completed' only if the final grade achieved is 50% or greater of the total available marks in the course (and all course requirements have been met). Restricted passes are not recognized by CA ANZ or CPA.

COURSE DESCRIPTIONS

COURSE NO.	LEVEL 5 BRIEF DESCRIPTION	NO. OF CREDITS	NZQA LEVEL
DBA5.01	Introduction to Accounting and Taxation To apply accounting concepts and standards to prepare financial statements for a business entity and apply tax rules.	15	5
DBA5.02	Applied Accounting To record and process a wide range of financial transactions manually, as well as using software. Students will act in accordance with the accounting profession's Code of Ethics to research and communicate technical financial information for a business entity's performance.	15	5
BU5.05	Quantitative Analysis To introduce students to the statistical techniques available for the summarisation, analysis and interpretation of data.	15	5
BU5.06	Law for Business To introduce students to the structures and operation of the Aotearoa New Zealand legal system and legal processes, the regulation of business, business structures and legal obligations and their application in the contemporary environment.	15	5

COURSE NO.	LEVEL 6 BRIEF DESCRIPTION	NO. OF CREDITS	NZQA LEVEL
AC6.01	Financial Accounting To provide students with skills for preparation and use of financial statements prepared in accordance with New Zealand Generally Accepted Accounting Practice (GAAP). <i>Pre-requisites: DBA5.01 Introduction to Accounting and Taxation DBA5.02 Applied Accounting DBA5.03 Analysis of Financial Information DBA5.04 Budgets for Planning and Control or equivalent knowledge and skills</i>	15	6

COURSE NO.	LEVEL 6 BRIEF DESCRIPTION	NO. OF CREDITS	NZQA LEVEL
AC6.02	<p>Management Accounting To develop the skills to apply the fundamental management accounting concepts and techniques applicable in the management and control of organisations.</p> <p><i>Pre-requisites:</i> DBA5.01 Introduction to Accounting and Taxation DBA5.02 Applied Accounting DBA5.03 Analysis of Financial Information DBA5.04 Budgets for Planning and Control or equivalent knowledge and skills</p>	15	6
AC6.03	<p>Principles of Managerial Finance To enable students to use the basic tools and techniques of finance and financial management and to apply them in routine situations.</p> <p><i>Pre-requisite:</i> DBA5.01 Introduction to Accounting and Taxation or equivalent knowledge and skills</p> <p><i>Co-requisite:</i> BU5.05 Quantitative Analysis or equivalent knowledge and skills</p>	15	6
AC6.04	<p>Taxation To provide students with an overview of the Aotearoa New Zealand taxation system with a focus on the compliance requirements of taxpayers.</p> <p><i>Pre-requisite:</i> DBA5.01 Introduction to Accounting Processes and Taxation or equivalent knowledge and skills</p>	15	6
AC6.05	<p>Corporate Law To develop an understanding of the legal rules relating to companies, from incorporation to dissolution.</p> <p><i>Pre-requisite:</i> BU5.06 Law for Business or equivalent knowledge and skills</p>	15	6
BU6.01	<p>Economic Thinking To analyse and evaluate the economic way of thinking and apply to market situations.</p> <p><i>Pre-requisites:</i> NZDB5.02 Business Environment or equivalent knowledge and skills</p>	15	6

COURSE NO.	LEVEL 7 BRIEF DESCRIPTION	NO. OF CREDITS	NZQA LEVEL
AC7.01	<p>Advanced Financial Accounting To develop an understanding and critical awareness of financial reporting issues in Aotearoa New Zealand and internationally and demonstrate skill in preparing complex financial statements.</p> <p><i>Pre-requisite:</i> AC6.01 Financial Accounting or equivalent knowledge and skills</p>	15	7
AC7.02	<p>Advanced Management Accounting To identify, evaluate and apply appropriate traditional and contemporary management accounting tools and theories in a business context.</p> <p><i>Pre-requisite:</i> AC6.02 Management Accounting or equivalent knowledge and skills</p>	15	7
AC7.04	<p>Advanced Taxation To provide students with skills to research tax problems and recommend solutions, including the ability to integrate non-tax factors into their recommendations.</p> <p><i>Pre-requisites:</i> AC6.04 Taxation or equivalent knowledge and skills</p>	15	7
AC7.05	<p>Audit and Assurance Services To develop a critical awareness of the nature and purpose of assurance and auditing engagements, the regulatory and professional environment and the process of conducting financial statement audits in Aotearoa New Zealand.</p> <p><i>Pre-requisite:</i> AC6.01 Financial Accounting or equivalent knowledge and skills</p>	15	7
LM7.02	<p>Business Project To provide students with the opportunity to demonstrate their knowledge and skills in a real business context.</p> <p><i>Pre-requisite:</i> A minimum of 300 credits in the Bachelor of Business Studies</p>	15	7