



**Business
Masters**

Master of Professional Accounting

240 points; 18 months

Likely roles include:

- Auditor
- Tax specialist
- Business adviser
- Systems accountant
- Management accountant

The Master of Professional Accounting is an 18-month coursework masters degree programme designed to prepare graduates for a career in accounting. You will acquire knowledge and skills in business, accounting, finance, commercial law and taxation.

Career prospects

With a Master of Professional Accounting you will have the skills and knowledge required to launch a career as an accountant with a chartered accountancy practice, industry or the public sector.

The 18-month Master of Professional Accounting is recognised as providing the academic preparation for graduates seeking to qualify as chartered accountants or certified practising accountants.

The programme is a recognised pathway for provisional membership of the New Zealand Institute of Chartered Accountants (NZICA) and is accredited by CPA Australia as a programme meeting the requirements for associate membership.

In addition, the programme is recognised by the Association of Chartered Certified Accountants (ACCA) and students who have completed the Master of Professional Accounting qualify for the

maximum nine exemptions. Graduates of this programme are also offered a fast track to Chartered Institute of Management Accountant (CIMA) membership through the Masters Gateway Assessment.

For more information about the additional practical experience and study module requirements for becoming a Chartered Accountant, please refer to the membership body websites.

Degree structure

The Master of Professional Accounting is an 18 month, 240-point programme studied over six quarters.

You will study core business courses before continuing on to study a set of specialised Accounting courses. You will also complete four professional development modules.

These are an important component of your degree, and will equip you with the professional skills that you will need to enhance your employability and success in the business world.

MASTER OF PROFESSIONAL ACCOUNTING - COHORT 4

Core 1	Core 2	Specialisation in Accounting 3	Specialisation in Accounting 4	Advanced Specialisation in Accounting 5	Advanced Specialisation in Accounting 6
<ul style="list-style-type: none"> • Managing People and Organisations • Economics for Managers 	<ul style="list-style-type: none"> • Financial Reporting and Control • Business Analytics 	<ul style="list-style-type: none"> • Financial Reporting and Accounting • Business Finance 	<ul style="list-style-type: none"> • Analysing Financial Statements • Strategic Management Accounting 	<ul style="list-style-type: none"> • Strategic Management • Accounting Information Systems • Commercial and Corporate Law 	<ul style="list-style-type: none"> • Taxation for Business • Auditing for Business • Capstone for MProfAcctg
Professional Development					

See overleaf for more detailed course descriptions



Course descriptions

Core	BUSMGT 711 Managing People and Organisations 15 points	Focuses on the foundations of organisational behaviour and managing within the workplace. Examines the challenges that managers and leaders face in managing people and organisations.
	BUSMGT 712 Business Analytics 15 points	Focuses on fact-based and data-driven decision making in a volatile, uncertain, complex, and ambiguous (VUCA) world. Examines decision biases and tools to overcome decision making under VUCA.
	BUSMGT 713 Financial Reporting and Control 15 points	Focuses on essential accounting knowledge for effective resource allocation and for quantifying, assessing, and communicating information about the health of the enterprise.
	BUSMGT 714 Economics for Managers 15 points	Examines attributes and behaviours of consumers, firms, markets and institutions and their impacts on the macroeconomy. Focuses on the micro and macroeconomic aspects of market actors from a managerial perspective.

Specialisation	BUSMGT 731 Financial Reporting and Accounting 15 points	Provides an overview of financial accounting principles within New Zealand and the understanding and application of New Zealand Financial Reporting Standards. Focuses on the role financial statements play in investment, analysis and contracting decisions.
	BUSMGT 732 Business Finance 15 points	Examines the functions of the markets for real and financial assets, and their valuation. Focuses on the various techniques that financial managers can create wealth for shareholders and stakeholders.
	BUSMGT 733 Analysing Financial Statement 15 points	Focuses on the analysis of financial statements and the assessments of an organisation's performance. Develops an understanding of appropriate tools and techniques used to measure and assess risk and value.
	BUSMGT 734 Strategic Management Accounting 15 points	Focuses on the understanding and designing of revenue and cost management systems to facilitate strategic decisions and management control. The student will achieve a deep understanding of strategic cost management, budgetary control systems and performance measurement through an applied project.

Advanced specialisation	BUSMGT 717 Strategic Management 15 points	Develops and applies core conceptual frameworks relevant to the development and analysis of corporate and competitive strategy. May include topics such as strategy development, diversification, and corporate portfolio management.
	BUSACT 701 Commercial and Corporate Law 15 points	Examines the impact of the law on decision making and management of an organisation. Develops the ability to identify legal requirements, issues and mechanisms critical to managing the risk/reward profile of the firm and achieving its strategic objectives.
	BUSACT 702 Accounting Information Systems 15 points	Examines the process of development and distribution of accounting information for decision making. Emphases will be on the role of accounting information, business processes, system mapping and documentation through data flow diagrams and flowcharts, transaction cycles, and control of risk.
	BUSACT 703 Taxation for Business 15 points	Provides an overview of the Income Tax Act and the Goods and Services Tax Act and how they are relevant to taxpayers. Topics covered include the nature of income, taxation of common types of income, the deduction and prohibition of various types of expenses, tax accounting issues, provisional tax, rebates, PAYE system, tax returns, and an introduction to GST.
	BUSACT 704 Auditing for Business 15 points	Provides an understanding of the audit of financial statements that lends support to their credibility. Emphases will be on the audit process, including the planning stage to the issuing of the audit opinion.
	BUSACT 705 Capstone Project for MProfAcctg 15 points	Provides opportunities to extend and integrate the understanding of theoretical and practical issues in accounting through a 'real-world' business case. Involves the assessment of risk, cost of capital, financial analysis of performance, forecasting, and the development of recommendations for change and/or improvement.

Professional development	BUSMGT 701 Professional Development Module 1 7.5 points	Provides opportunities for the development of applied communication skills and career planning strategies.
	BUSMGT 702 Professional Development Module 2 7.5 points	Focuses on the individual and develops key interpersonal strategies and skills for professionals to function effectively and cooperatively in a range of business environments.
	BUSMGT 703 Professional Development Module 3 7.5 points	Engages the emerging manager in developing advanced planning and implementation skills through the use of case studies.
	BUSMGT 704 Professional Development Module 4 7.5 points	The emphasis is on the development of advanced professional attributes which are essential to organisational leadership, including advanced communication and effective team engagement.

The information in this document is provided as a general guide only for students and is subject to alteration.