

Graduate Diploma in Accounting

Wintec code:	BI1501	MoE:	WK2672
Level:	7	Credits:	120
Owner:	Centre for Business and Enterprise	Effective Date:	January 2020

These regulations should be read in conjunction with the Institute's Academic Regulations.

1. Admission and Entry

1.1 General Academic Admission

- a) Candidates are required to:
- i) have successfully completed a bachelor degree from a New Zealand Institution or an approved and accredited overseas institution; **or**
 - ii) Successfully completed a Level 6 or 7 Diploma and relevant work and/or life experience (equivalent to a bachelor degree); **or**
 - iii) Evidence of equivalent practical, professional or educational experience e.g. three years full time work experience (relevant to selected field of study), as approved by the Centre Director or authorised nominee.

1.2 Selection Criteria

Candidates must have a knowledge of recording and processing financial transactions using a double entry accounting system and the preparation of financial statements, as well as an understanding of Analysis and Interpretation of Financial Statements and Reports.

1.3 Special Admission

Domestic applicants aged 20 years or above who have not met the General Admission or entry requirements for a programme but whose skills, education or work experience indicate that they have a reasonable chance of success¹ may be eligible for Special Admission. Special admission will be granted at the discretion of the relevant Head of School/Centre Director or designated nominee. Such applicants may be required to successfully complete a foundation, bridging or tertiary introductory programme as a condition of entry into higher level programmes.

1.4 Provisional Entry

Domestic applicants aged under 20 years who have not met the general academic admission and entry criteria for a programme but who can demonstrate a reasonable chance of success through other educational attainment and/or work or life experience may be eligible for provisional entry at the discretion of the relevant Head of School/Centre Director or designated nominee. Provisional entry places restrictions on re-enrolment to be lifted if the applicant's performance is deemed satisfactory by the relevant Head of School/Centre Director or designated nominee.

1.5 English Language Requirements

¹ [Education Act 1989 Section 224 \(3\)](#)

Programme Regulations for:

Candidates who have English as a second language are required to have an International English Language Test System (IELTS) score of 6.0, with no individual band score lower than 5.5; or equivalent.

2. Transfer of Credit

- 2.1 Transfer of credit will not normally be considered for this programme.
- 2.2 In exceptional circumstances, any consideration for a transfer of credit will be at the discretion of the Programme Committee, and will not exceed more than 25% of the programme; **and**
- 2.3 Any such consideration for ToC should be made no later than two weeks before the start of this programme to allow for individual programmes of study to take any granted ToC into account.

3. Programme Requirements

- 3.1 Every candidate for the Graduate Diploma in Accounting shall to the satisfaction of the Academic Board follow a programme of study for a period of normally not less than one year.
- 3.2 Each candidate's programme of study shall comprise of all the compulsory modules listed in Section 6 of these regulations, totalling 120 credits.
- 3.3 Candidates must achieve a minimum result of 40% in the final examination or nominated assessment/s of each module. They must also achieve a minimum C grade pass overall from all assessments to receive a passing grade for the module.

4. Completion of the Programme

- 4.1 A candidate may take up to two years to complete this programme, unless an extension is granted by special permission of the Centre Director or authorised nominee.

5. Award of the Qualification

- 5.1 Candidates who successfully complete the programme requirements as specified in Section 3 of these regulations will receive the award of the Graduate Diploma in Accounting (Level 7).

6. Schedule of Compulsory Modules

Module Code	Module Name	Level	Credits	Pre-Requisites	Co-Requisites
BIBM602	Intermediate Financial Accounting	6	15	BIBM500 BIBM501	
BIBM603	Intermediate Management Accounting	6	15		
BIBM604	Taxation in NZ	6	15	BIBM500	
BIBM702	Advanced Financial Accounting	7	15		
BIBM703	Advanced Management Accounting	7	15		
BIBM787	Professional Practice for Business Research	7	15		
BIBM795	Professional Work Placement	7	15	Students must complete and pass at least two (2) level 6 modules related to their major	

Programme Regulations for:

				and BIBM787 Professional Practice for Business Research; OR equivalent knowledge and skills	
BIBM796	Professional Project	7	15	Students must complete and pass at least two (2) level 6 modules related to their major and BIBM787 Professional Practice for Business research; OR equivalent knowledge and skills	