



# **Programme Document**

## **Master of Professional Accounting**

**(MPA)**

**Level 9, 180 credits**

**February 2020, Version 0.3**

## Table of Contents

1 PROGRAMME FACTUAL SUMMARY .....	5
2 INTRODUCTION .....	9
2.1 Background.....	9
2.2 Proposed programme .....	10
2.3 Te Noho Kohatitanga.....	10
2.4 Unitec's Living Curriculum.....	10
2.5 Manaakitia te Rito .....	11
3 PROGRAMME AIMS, OUTCOMES, AND STRUCTURE .....	13
3.1 Title.....	13
3.2 Strategic Purpose Statement.....	13
3.3 Graduate Profile .....	13
3.4 Programme structure .....	14
3.5 Programme courses .....	15
3.6 Mapping Course Outcomes to the Graduate Profile.....	16
4 PROGRAMME DELIVERY .....	18
4.1 Delivery Modes.....	18
4.2 Delivery methods .....	18
4.3 Practical or work-based components.....	21
4.4 The Living Curriculum.....	21
4.5 Te Noho Kotahitanga.....	23
5 ASSESSMENT AND MODERATION .....	27
5.1 Assessment in the MPA.....	27
5.2 Assessment methods .....	28

5.3 Assessment of work-based learning .....	30
5.4 Assessment of research.....	30
5.5 Feedback .....	30
5.6 Assessment planning.....	30
5.7 Assessment in te reo Māori.....	31
5.8 Assessment of Prior Learning (APL).....	31
5.9 Moderation of Assessment .....	31
6 PROGRAMME REGULATIONS .....	33
7 PROGRAMME ACCEPTABILITY AND CONSULTATION .....	42
7.1 Introduction.....	42
7.2 Programme consultation.....	42
7.3 On-going consultation .....	46
8 RESOURCES.....	48
8.2 Staffing .....	48
8.3 Library services.....	50
8.3 Information management systems .....	51
8.4 Student guidance and support .....	51
9 SELF-ASSESSMENT, EXTERNAL EVALUATION, AND REVIEW .....	55
9.1 Academic and programme management.....	55
9.2 Programme changes.....	55
9.3 Evaluation and review .....	56
9.4 Audits and reviews by standard-setting bodies .....	57
9.5 Student evaluation .....	57
9.6 Stakeholder engagement and feedback.....	58
10 RESEARCH .....	60
10.1 Research strategy .....	60

10.2	Research policies .....	61
10.3	Staff research.....	62
10.4	Student research.....	62
10.5	Research application.....	62
12	APPENDICES.....	64

# 1 PROGRAMME FACTUAL SUMMARY



## Unitec Institute of Technology Programme Factual Summary

### Programme Details

Programme title:	Master of Professional Accounting
With majors, endorsements, pathways, or strands in (if applicable):	N/A
Programme abbreviation:	MPA
Level:	9
Total credits:	180
DAS (unit or achievement standards) credits:	0
Unitec credits:	180
Programme number:	TBC
Programme owner:	Unitec Institute of Technology
Qualification:	Local Unitec Programme
Qualification award category:	11
NZSCED subject classification:	080101 – Accounting
Nature of approval sought:	Degree Approval and Accreditation SAC Funding
Proposed start date:	25/07/2020
New programme or existing programme amended:	New programme
Brief summary of changes made (if appropriate):	Not Applicable

### Outcome statements

Strategic purpose statement	The purpose of the Master of Professional Accounting is to produce highly skilled graduates who can practice as accountants in a range of industries
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	and communities within Aotearoa and overseas. As a conversion Masters, the qualification is aimed at graduates and professionals from diverse disciplines who desire to pursue a career in accounting and provides a pathway to membership with professional accounting bodies. The qualification seeks to meet the needs of small to medium enterprises along with those of larger organisations.
<b>Graduate profile:</b>	<p>Graduates of the Master of Professional Accounting will have the skills, knowledge and competencies to make highly effective contributions as professional accountants, both domestically and internationally. This includes analytical and decision-making skills, business advisory abilities, and research capabilities, to operate in a variety of business situations relating to the practice of accounting. Graduates will be able to:</p> <ul style="list-style-type: none"> <li>• Apply advanced knowledge of accounting theory and practice to enhance organisational outcomes.</li> <li>• Undertake applied research to critically evaluate organisational challenges and opportunities to inform decision making.</li> <li>• Engage collaboratively with diverse teams and cultures in Aotearoa New Zealand and global contexts.</li> <li>• Communicate effectively and professionally with a range of stakeholders.</li> <li>• Critically engage with ethically and socially responsible accounting practices.</li> </ul>
<b>Education pathway:</b>	Graduates of this degree may choose to undertake further postgraduate studies in the fields of accounting and business. They will also be able to work towards full membership as a Chartered Accountant or Certified Practising Accountant within the accounting profession. Graduates will be credited with 9 papers towards their professional membership.
<b>Employment pathway:</b>	Employment pathways for graduates of this degree include a wide range of roles in accounting, financial management, auditing and tax, treasury, banking and finance, insurance, risk management, business consultancy, across the private and public sector.
<b>Content:</b>	The MPA is a 180 credit programme comprise of nine 15 credit courses at level 8 and 45 credits at level 9 in the form of a research project. Students are required to progressively develop appropriate critical thinking skills. The programme has an applied focus, thereby enabling students to develop relevant professional / discipline knowledge, skills and attributes.

### Programme specifications

<b>School(s):</b>	School of Applied Business
<b>Delivery mode:</b>	Blended
<b>Delivery methods:</b>	<ul style="list-style-type: none"> <li>• Interactive Lectures/large-group teaching</li> <li>• Workshops</li> <li>• Presentations and Discussion</li> <li>• Tutorials / small-group teaching</li> <li>• Case-studies or scenario-based learning</li> <li>• Collaborative learning</li> <li>• Online and e- learning</li> <li>• Flipped-classroom learning</li> <li>• Mentoring/supervision</li> <li>• Practical Learning</li> <li>• Self-directed learning</li> </ul>
<b>Delivery sites:</b>	Mt Albert

Assessment methods:	<ul style="list-style-type: none"> <li>• Assignments</li> <li>• Case-studies</li> <li>• Examinations</li> <li>• Practical demonstrations</li> <li>• Projects</li> <li>• Tests/quizzes</li> <li>• Group / Collaborative Assessments</li> <li>• Presentations</li> </ul>
Assessment standards included: (if any)	N/A
Entry requirements:	<p>General Admission Requirements:</p> <ol style="list-style-type: none"> <li>A recognised Bachelor's degree (or higher) with merit achievement deemed to be a grade average of B- or higher; or</li> <li>A professional qualification in a relevant discipline, recognised as being equivalent to merit achievement in a bachelor degree or equivalent; or</li> </ol> <p>English Language Admission Requirements:</p> <p>Domestic applicants must have achieved a minimum standard of English as demonstrated by a minimum of 8 credits at NCEA Level 2 in English (4 in Reading, 4 in Writing) or equivalent. International applicants must also meet the English Language Entry Requirements specified in Unitec's Admission Requirements Policy.</p>
Student profile:	Domestic & International
Student destination:	Designed to lead directly to the labour market
Eligibility for student loans and allowances:	<input checked="" type="checkbox"/> Access to loans <input checked="" type="checkbox"/> Access to allowances
Nature of funding sought:	<input checked="" type="checkbox"/> SAC
Expected student intake:	20
EFTS	1.5
Programme duration (full-time):	1.5 years
Programme duration (part-time):	3-5 years
Programme duration (maximum):	5 years
Total weeks of the programme (including holiday weeks):	54 weeks
Total teaching weeks (excluding holiday weeks):	48 weeks
Total weeks per year (including holiday weeks):	36 weeks
Total teaching per year (excluding holiday weeks):	32 weeks
Average directed hours per week:	12.5
Average work experience hours per week:	NA
Average self-directed study hours per week:	25
Total study hours per week:	37.5
Total programme study hours:	1800

#### Contact details

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<b>Date:</b>	30 January 2019



## 2 INTRODUCTION

This document presents the Master of Professional Accounting (MPA – Level 9, 180 credits), a conversion Master's degree to be delivered by the School of Applied Business at Unitec Institute of Technology. The primary purpose of the qualification is to provide an advanced programme of study for people who have an undergraduate degree (or equivalent) in another discipline and wish to pursue a professional career in accounting.

The MPA is a career focused qualification aimed at employment in the accounting profession within a range of industries and communities within Aotearoa New Zealand and overseas, seeking to meet the needs of small to medium enterprises along with those of larger organisations. A necessary requirement for MPA's intrinsic worth and marketability is gaining the accreditation of professional accounting bodies in New Zealand and Australia – this includes [CAANZ](#) (Chartered Accountants Australia and New Zealand) and [CPA Australia](#) (Certified Practising Accountants Australia). Unitec has consulted closely with these professional bodies to receive the necessary endorsement and accreditation.

The MPA is intended to replace Unitec's existing offering of the Master of Applied Practice - Professional Accounting (MAP-PA), also currently accredited by CAANZ and CPA Australia through to 2022.

With constant structural change taking place in economies today, a career change is a common reality for many, usually with significant financial and time costs of retraining. A conversion Master's degree has the advantage of covering core knowledge and competencies and developing higher level capabilities of graduates over a shorter timeframe and lower cost. It is, therefore, a popular course of study in New Zealand and Australia for both, domestic and international students. The educational pathway of a conversion Masters degrees such as the MPA builds on the generic graduate attributes of undergraduate degrees from a wide range of fields, or in some cases on relevant professional experience. Conversion Masters degrees are usually in professional fields and are recognised as a means of appropriate professional preparation by the profession or industry concerned. Anecdotally, employees value graduates with a conversion Masters because of the diverse skill sets they bring from their undergraduate study in fields such as the sciences, the arts and business areas such as marketing and management.

### 2.1 Background

Te Whare Wānanga o Wairaka – Unitec Institute of Technology has a strong, 35-year history of providing accounting graduates who meet the expectations of the market. This is evident from the successful career paths of alumni - both in New Zealand and abroad.

In semester two of 2015, Unitec launched the Professional Accounting specialisation in the Master of Applied Practice (MAP-PA). As an outcome of recent institutional changes and decision making, the Applied Practice suite of postgraduate programmes is concluding, however the ongoing demand for the Professional Accounting specialisation as evidenced by enrolment enquiries and numbers necessitates its replacement with a standalone Master's degree in Professional Accounting. With the MAP-PA being offered since mid-2015, this replacement coincides appropriately with a periodic review cycle for the programme, and provides an opportunity to refine the curriculum and reinforce the professional, industry and community endorsement for Unitec's offering in this space and at this level.

The proposed MPA shares the same goals as the MAP-PA. While the MAP-PA has worked well in producing qualified accounting graduates over the last 4 years, launching a standalone qualification will help reinforce a professional accounting focus in the programme.

## 2.2 Proposed programme

The Master of Professional Accounting (MPA) will provide stakeholder communities and industry with graduates who possess the financial literacy and advanced accounting skills needed to support the financial functions of a range of organisations, but specifically focused on small to medium enterprises.

The MPA adopts an applied focus to teaching and learning, with the intended outcome that graduates will be in a strong position to apply their skills and knowledge to a wide range of business and community contexts. The applied focus of the MPA has been built into the programme structure, teaching and learning, and assessment tools.

The MPA is a conversion Master's degree comprised of 10 compulsory courses. The programme is delivered full time over 3 semesters (18 months) or up to 5 years part time. The courses develop advanced knowledge and skills required in various accounting functions as well developing generic business knowledge and skills. Courses include: financial accounting, management accounting and accounting information systems which includes computer applications that generate financial reports and data analysis. Specialist courses include taxation, business finance, audit and assurance, business law and the business environment, and economics. Research skills are developed and applied in a 45-credit capstone course where students engage in an applied research project. Business ethics is embedded across the programme.

Students currently enrolled in the MAP-PA will be able to complete the original programme of study and graduate as per the current MAP-PA regulations. However, these students will have the opportunity to transition to the new MPA instead.

## 2.3 Te Noho Kohatitanga

Created in 2001, [Te Noho Kotahitanga](#) (Appendix 1.1) is Unitec's partnership between Māori and non-Māori; it expresses Unitec's commitment to the Treaty of Waitangi/Te Tiriti o Waitangi and underpins the values and kaupapa of the organisation. Te Noho Kotahitanga includes five principles of practice that underpin Unitec's goals: Rangatiratanga (Authority and Responsibility); Wakaritenga (Legitimacy); Kaitiakitanga (Guardianship); Nohotahi (Co-operation); and Ngākau Māhaki (Respect). A commitment to these principles is evident in the philosophy, content, and approaches to teaching, learning and assessment of the proposed MPA. The embedding of mātauranga Māori in the programme is actioned via a partnership with Unitec's Kaihautū and application of the Te Tipare Framework (Appendix 1.2) that staff use to critically reflect on their professional practice and evaluate their influence on student success and wellbeing. [Section Error! Reference source not found.](#) provides examples of how Te Noho Kotahitanga is expressed in the proposed programme.

## 2.4 Unitec's Living Curriculum

Unitec's philosophy of teaching and learning is encapsulated in a research-informed philosophy called The Living Curriculum (Appendix 1.3). This philosophy emphasises students' active engagement with their learning while ensuring programmes provide learners with the opportunities to develop capabilities required to deal with the complexities and uncertainty associated with the modern workplace. At the heart of this philosophy is the importance of learning as an active, dynamic process, which is owned by students and teachers, and which gives life to the notion of 'ako' – the reciprocal relationship between

teaching and learning. The School of Applied Business programmes apply a range of teaching, learning, and assessment approaches through a combination of collaborative face-to-face teaching, blended learning and work-integrated learning. [Section Error! Reference source not found.](#) explores the ways in which the characteristics of the Living Curriculum are embedded across the proposed MPA programme.

## 2.5 Manaakitia te Rito

Te Noho Kotahitanga is the foundation of Manaakitia te Rito, Unitec's Renewal Strategy 2019-2022 (Appendix 1.4), which places students and communities at the heart of what we do. As an institution, Unitec caters to learners from a diverse range of cultures and backgrounds. A key strategic priority in Manaakitia te Rito is to improve the success of all students, achieving parity for Māori, Pacific and Under 25s, and enhancing international student success. This priority is realised in the School of Applied Business by ensuring that programmes remain responsive to the needs of all students. In particular, teaching staff and students are encouraged to embrace the concepts of Rangatiratanga and Ngākau Mahaki in their roles as teachers and practitioners. Students have multiple opportunities to interact with peers from a diverse range of ethnic backgrounds and are encouraged to share their experiences and perspectives which are then applied to the various topics explored during the delivery. The School has a documented Pastoral Care Process to support all students, with specific attention to the priority groups; this specifies responsibilities and support to enable the successful implementation of the process (See Appendix 1.10).

### 2.5.1 Responsiveness to Māori

Unitec's Māori Success Strategy (Appendix 1.5) provides a framework to give effect to Te Noho Kotahitanga. The strategy sets out a number of strategic areas, supported by detailed operational plans.

The involvement of key Māori stakeholders has been at the core of the development process for the proposed MPA from the start, ensuring the programme is responsive to Māori (See [Section Error! Reference source not found.](#)).

The embedding of mātauranga Māori is evidenced across the programme with support from the Kaihautū and the School Māori champion in the following ways:

- providing students with a range of opportunities to actively engage with te ao Māori in courses including, but not limited to:
  - developing students' understanding and appreciation of key concepts;
  - inviting Māori to participate in the delivery of courses as guest lecturers; and
  - using Māori-specific case-studies and scenarios.
- ensuring students are given opportunities to develop cultural-competence skills;
- building close working relationships with internal and external Māori stakeholders;
- adhering to Unitec's Assessment in te reo Māori procedure; and
- including graduate outcomes and courses that reflect the importance of students' cultural-competence and their ability to embed principles of mātauranga Māori, te ao Māori, and tikanga Māori in their work.

### 2.5.2 Responsiveness to Pacific students

The Pacific Success Strategy (Appendix 1.6) is an important framework in which Unitec expresses its vision to be a leading institution for Pacific prosperity and the tertiary institution of choice for Pacific peoples.

The goals in the strategy provide a framework for Schools to plan their responsiveness for Pacific students and communities. Key initiatives are underway to increase the progression of Pacific students into higher-level programmes, grow programme staff members' capability and capacity to empower and support Pacific students; and grow staff members' Pacific knowledge and awareness and actively promote this in learning, teaching, and research activities.

In the School of Applied Business, staff use the IMPACT model (Appendix 1.7) to enable the success of Pacific students. School staff are supported by Unitec's Pacific Centre, as well as a School Pacific champion to build knowledge and capability to support and enhance student participation, progression and completion. The proposed programme aims to:

- produce successful, skilled, and work-ready Pacific graduates;
- have highly-capable staff with capacity to facilitate Pacific students' success;
- embrace and promote Pacific knowledge, practice, and perspectives across the curriculum; and
- remain actively-connected with Pacific communities.

### **2.5.3 Responsiveness to Under 25 students**

Unitec's Under 25s Success Strategy (Appendix 1.8) identifies three strategic focus areas of Transition, Reputation and Retention, and a series of actions for Unitec in this space.

The School of Applied Business is committed to this strategy, with the imminent appointment of a School champion to look after the interests of students and enable staff capability in increasing the engagement, success, completion and participation rates for under-25 students at Unitec.

### **2.5.4 Responsiveness to International Students**

Unitec's international students come from diverse communities across the globe, and the Unitec International Success strategy (Appendix 1.9) provides a framework to give effect to the International student voice and journey. At the outset, students are welcomed through Te Noho Kotahitanga Marae and become part of the Unitec whānau. Unitec is a signatory to [The Education \(Pastoral Care of International Students\) Code of Practice](#), and the code is recognised as the responsibility of all staff, not just the International team.

International students are an important part of the student body within the School of Applied Business, particularly at postgraduate level<sup>1</sup>, and are provided the expert guidance and support services to ensure they achieve their goals. School staff members work with the International Student Support team and a School International champion to ensure that international students are welcomed, supported through their time at Unitec, and valued for their contribution to the communities they live and study in, and to New Zealand as a whole.

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<sup>1</sup> International Students comprised 87% of total enrolments in the MAP-PA in 2019

## 3 PROGRAMME AIMS, OUTCOMES, AND STRUCTURE

### 3.1 Title

The title of this programme – the Master of Professional Accounting (MPA) – reflects the Level (that is, a postgraduate, Level 9 degree) and focus of the programme (that is, Professional Accounting).

### 3.2 Strategic Purpose Statement

The purpose of the Master of Professional Accounting is to produce highly skilled graduates who can practice as accountants in a range of industries and communities within Aotearoa and overseas. As a conversion Masters, the qualification is aimed at graduates and professionals from diverse disciplines who desire to pursue a career in accounting and provides a pathway to membership with professional accounting bodies. The qualification seeks to meet the needs of small to medium enterprises along with those of larger organisations.

### 3.3 Graduate Profile

Graduates of the Master of Professional Accounting will have the skills, knowledge and competencies to make highly effective contributions as professional accountants, both domestically and internationally. This includes analytical and decision-making skills, business advisory abilities, and research capabilities, to operate in a variety of business situations relating to the practice of accounting. Graduates will be able to:

1. Apply advanced knowledge of accounting theory and practice to enhance organisational outcomes.
2. Undertake applied research to critically evaluate organisational challenges and opportunities to inform decision making.
3. Engage collaboratively with diverse teams and cultures in Aotearoa New Zealand and global contexts.
4. Communicate effectively and professionally with a range of stakeholders.
5. Critically engage with ethically and socially responsible accounting practices.

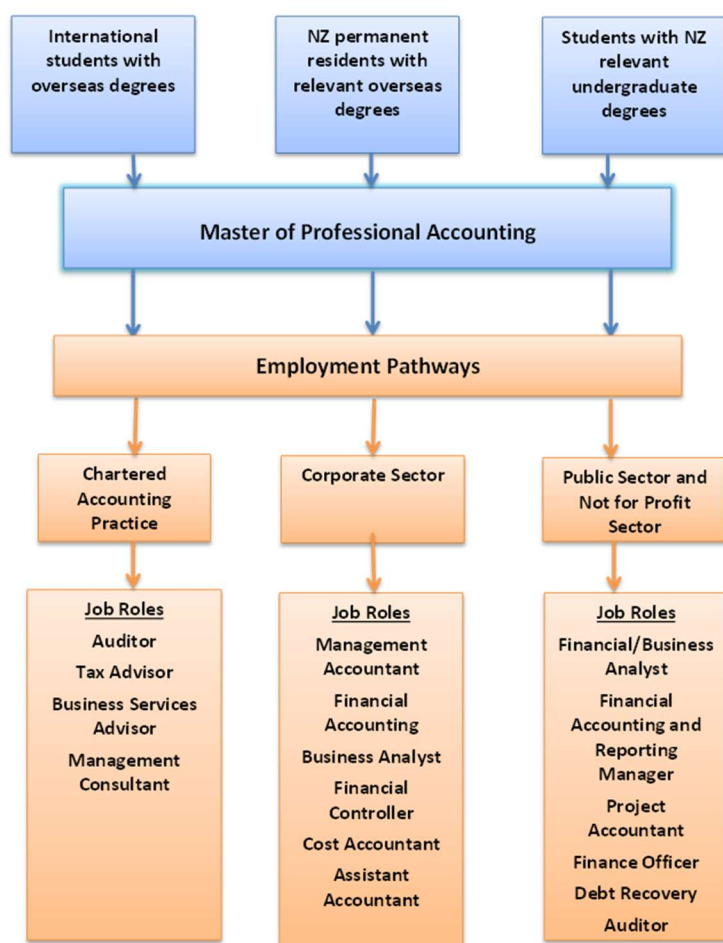
#### *Education pathway*

Graduates of this degree may choose to undertake further postgraduate studies in the fields of accounting and business. They will also be able to work towards full membership as a Chartered Accountant or Certified Practising Accountant within the accounting profession. Graduates will be credited with 9 papers towards their professional membership.

#### *Employment pathway*

Employment pathways for graduates of this degree include a wide range of roles in accounting, financial management, auditing and tax, treasury, banking and finance, insurance, risk management, business consultancy, across the private and public sector.

With the MPA being a conversion Masters, Diagram 1 below shows potential employment pathways for students who enter the programme from a diverse range of undergraduate backgrounds.



### 3.4 Programme structure

The MPA is a 180 credit, 1.5-year full-time programme of study, delivered through 10 compulsory courses over 3 semesters, as shown in Table 1 below. The programme can also be completed part time over a period of 3-5 years, however the table below shows the structure based on the journey of a full-time student.

**Table 1: MPA Programme Structure**

CODE	TITLE	LEVEL	CREDITS	SEM 1	SEM 2	SEM 3
ACTY8101	Financial Accounting	8	15	✓		
ACTY8102	Advanced Financial Accounting	8	15		✓	
ACTY8103	Strategic Management Accounting	8	15	✓		
ACTY8104	Taxation	8	15		✓	
ACTY8105	Audit and Assurance	8	15		✓	
ACTY8106	Accounting Information Systems	8	15	✓		
ACTY8107	Business Finance and Economics	8	15		✓	
ACTY8108	Business Law and the Business Environment	8	15	✓		
ACTY8109	Internship	8	15			✓

ACTY9045	Research Project	9	45			✓
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The curriculum is essentially split in three distinct parts:

Part A – Financial Accounting, Auditing and Taxation

Part B – Management Accounting, Business Finance and Accounting Information Systems

Part C – Economics, Ethics, Law and Research

### 3.5 Programme courses

Full details of the courses that make up the MPA are provided in Appendix 2 MPA Course Descriptors. Brief summaries for each of the courses are provided below.

1. ACTY8101 Financial Accounting: This course provides the basic financial accounting principles required to prepare, analyse and report on external financial statements in line with the financial reporting regulatory framework. The course is realistic to industry as it focuses on the practice of accounting and application of the financial reporting standards in problem-solving processes.
2. ACTY8102 Advanced Financial Accounting: This course provides the advanced financial accounting principles required to prepare, analyse and report on external financial statements in line with the financial reporting regulatory framework. The course will include practical exercises often using data from published corporate annual reports in the NZX Data database. Problem-solving activities will be used to enhance the practical application of accounting methodology.
3. ACTY8103 Strategic Management Accounting: This course covers the management accounting knowledge and skills required for strategic business decision making, planning and control. Student learning of Cost concepts of unit costs, Cost Volume Profit analysis, Relevant Costing, Activity Based Costing and Budget processes will be achieved by the completion of online resources along with on-line assessment of these topics. Students will examine organisational case studies to highlight the importance of strategic management accounting techniques in maintaining competitive advantages for organisations. Students will utilise simulation resources (such as Mikes Bikes) to gain an understanding and be exposed to strategy thinking and strategic management accounting techniques. Formative assessments will require students to identify and familiarise with current job roles of management accounting from the various employment sites on the internet. Ethical challenges that a management accountant can be exposed to are introduced through team computer/ on-line game establishing the importance of ethical awareness for the management accountant. The ethics theme introduced in the earlier part of the course is expanded upon through the impact of these performance measurements on human behaviour.
4. ACTY8104 Taxation: The course enables students to apply New Zealand taxation principles, policies and processes to resolve routine and complex problems for individual and business taxpayers. Learning in this course will include real-world work-related tasks, including the application of taxation principles to practical problems.
5. ACTY8105 Audit and Assurance: This course enables students to critically apply auditing concepts and techniques in conducting an audit of external financial reports. Audit and Assurance integrates knowledge gained in prior courses, including financial accounting and reporting, law and accounting



information systems. International audit concepts and processes are applied in a variety of New Zealand contexts, such as for-profit entities, not-for profit organisations and Māori business entities. Guest speakers will bring expertise and knowledge in areas such as audit regulation, standard setting, legal liability of auditors and ethical issues. Self-directed learning methods such as videos will be available to students to achieve additional knowledge of areas such as internal control and ethics.

6. ACTY8106 Accounting Information Systems: This course will enable students to critically evaluate the essential requirements of an accounting information systems with the aim of selecting or designing a new system for an organisation using current advanced technology and controls to meet the financial and non-financial information requirements of an entity. Real-world work-related tasks will include computer-based activities on an ERP system and spreadsheet program. Formative assessments with XERO or MYOB will help familiarise students with cloud-based accounting software. This will be carried out to ensure students are aware of the parallel between manual accounting processes and current accounting software packages. Industry experts will be invited as guest lecturers to provide insights to students on contemporary issues surrounding accounting information system technology, fraud and internal control.
7. ACTY8107 Business Finance and Economics: The course will focus on contemporary issues where economic concepts and principles are used to assess impacts and outcomes for stakeholders. The course will also enable students to critically evaluate investment and financing decisions through the use of mathematical tools and accounting theory and concepts. Financial ratios and models will be discussed and applied to various business scenarios for purposes of investment evaluation and calculating value for financial instruments and derivatives.
8. ACTY8108 Business Law and the Business Environment: The aim of this course is to enable students to critically evaluate the business environment and legal requirements of doing business in New Zealand, including the regulation of companies, legal obligations of people involved in business and the rules that apply to common commercial transactions.
9. ACTY8109 Internship: This Level 8 course provides students with an opportunity to apply accounting theory and knowledge in an internship setting to achieve agreed objectives. Students will develop an internship plan outlining the objectives, engage collaboratively with stakeholders to meet internship objectives, and report on the outcomes. An academic supervisor will be allocated to each student during the internship.
10. ACTY9045 Research Project/Report: This course will enable students to independently apply research methods to investigate a research question or business report relating to current practice or internship experience. The research component of the MPA introduces students to the research process which will require them to reach well-informed conclusions and recommendations that they are able to support by valid oral and written justification. A series of seminars will be held to explore the research process. Students will prepare a research proposal and justify it in oral presentation to peers, academic supervisors and invited stakeholders. Receiving constructive feedback and responding appropriately is another feature of the learning and teaching approach.

### **3.6 Mapping Course Outcomes to the Graduate Profile**

A mapping of courses to the Graduate Profile is provided in Table 2 below. This table shows how the learning outcomes from each course link to the Graduate Profile, and explains explicit or implicit nature of the graduate outcomes within each course.



Table 2: Mapping of MPA Graduate Profile Outcomes to Course Learning Outcomes

Graduate Outcomes for Master of Professional Accounting	ACTY8101 Financial Accounting	ACTY8102 Advanced Financial Accounting	ACTY8103 Strategic Management Accounting	ACTY8104 Taxation	ACTY8105 Audit & Assurance	ACTY8106 Accounting Information Systems	ACTY8107 Business Finance and Economics	ACTY8108 Business Law and the Business Environment	ACTY8109 Internship	ACTY9045 Research Project
Apply advanced knowledge of business theory and practice to enhance organisational outcomes.	C	C	C	C	C	C	C	C	C	C
Undertake applied research to critically evaluate organisational challenges and opportunities to inform decision making.	C	C	C	C	C	C	C	C	C	C
Engage collaboratively with diverse teams and cultures in Aotearoa New Zealand and global contexts.	C	C	P	C	C	C	P	P	C	P
Communicate effectively and professionally with a range of stakeholders.	C	C	C	C	C	C	C	C	C	C
Critically engage with ethically and socially responsible accounting practices.	P	C	C	C	C	C	P	P	C	C
C	CENTRAL = explicitly teaching to this attribute									
P	PERIPHERAL = may be modelled or practised or implicitly taught									
N/R	NOT RELEVANT									

## 4 PROGRAMME DELIVERY

Student learning in the MPA will be undertaken using blended delivery. The range of delivery methods will include facilitated workshops, presentations, critical reflection and discussion, collaborative activities, real-world work-related tasks, case studies and self-directed learning. Learning will be supported by interactive eBooks, Moodle discussion forums, exercises, online videos, quizzes and the use of accounting software packages. Activities will include group based and individual tasks, small group discussions, examination of case studies, on-line activities and mobile technology-based activities. Students will be encouraged to converse through peer group discussion and in-class conversation with lecturers. Discussion forums on Moodle and other on-line collaborative tools will facilitate conversations outside the classroom. Video-based material will also be used as a catalyst for discussion. The practical case studies, exercises and activities will be based on business situations. Both contemporary and-/ or topical issues in current research will be used in activities.

Students' learning will be reinforced by formative assessment activities where they will be expected to research, analyse, discuss and present their findings and formulate recommendations. Summative assessment activities will develop skills in communication, teamwork, literacy, researching and technical application. Assessments include the application of regulatory frameworks to organisational situations, enable students to apply research skills, use analytical thinking and develop written and oral communication skills in the preparation and delivery of reports. Group presentations will require the students to communicate complex ideas to a range of stakeholder audiences utilising a variety of presentation media. Reflection and analysis will form an integral part of the learning experience.

### 4.1 Delivery Modes

The MPA uses a blended mode of delivery; this involves a combination of face-to-face teaching, online/e-learning modalities, self-directed, and practice- or work-based learning.

### 4.2 Delivery methods

As illustrated on Table 3 below, the programme uses a range of teaching and learning methods, which support students' development towards Graduate Profile outcomes. The range of strategies adopted facilitate implementation of, and support for, the Living Curriculum and Te Noho Kotahitanga.

**Table 3: Programme teaching and learning methods**

<i>Teaching and Learning Methods</i>	ACTY8101	ACTY8102	ACTY8103	ACTY8104	ACTY8105	ACTY8106	ACTY8107	ACTY8108	ACTY8109	ACTY9145
Interactive Lectures/large-group teaching	✓	✓	✓	✓	✓	✓	✓	✓		
Workshops	✓	✓	✓	✓	✓	✓	✓	✓		
Presentations and Discussion		✓	✓	✓	✓	✓	✓	✓	✓	✓
Tutorials / small-group teaching	✓	✓	✓	✓	✓	✓	✓	✓		

Case-studies or scenario-based learning	✓	✓	✓	✓		✓	✓	✓		
Collaborative learning	✓	✓	✓	✓	✓	✓	✓	✓		
Online and e- learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Flipped-classroom learning										
Mentoring/supervision									✓	✓
Practical Learning	✓	✓	✓			✓			✓	✓
Self-directed learning	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

#### 4.2.1 Interactive lectures

Lectures are used to present course- and/or topic-specific principles, theories, and concepts. These sessions include a high-level of class interaction and participation; this supports the flipped-learning approach, while promoting independence, communication skills, and attributes related to life-long learning skills. Interactive lectures provide a forum for supporting practice-based learning, via the use of case-studies. The use of guest lecturers from industry offers further opportunities to make theoretical content more meaningful for students.

#### 4.2.2 Tutorials/small-group learning

Tutorials and/or small-group sessions allow students to engage in activities designed to support learning completed in other modes (for example, interactive lectures). These groups may be peer- or staff-led/initiated; they provide a forum for in-depth discussion and exploration of theories, principles, and concepts introduced in other sessions. Tutorials and small-group learning provide a platform for development of skills around collaboration, leadership, and communication, as well as further opportunities for applying theory to practice, and critical-thinking and analysis. Tutorials may take place in a face-to-face setting, or online.

#### 4.2.3 Case-studies/scenario-based learning

Case-studies and/or scenario-based learning approaches are used to reinforce students' application of theory to practice. These methods are used in face-to-face, practical and online contexts. These methods are used to support development of evaluation, analysis, problem-solving, and critical-thinking skills. They usually involve students working their way through a case or scenario, based around a situation or problem which they need to review or solve. In the process students apply subject knowledge, critical thinking and problem-solving skills in a real-world context. This approach also provides several feedback opportunities to students, based on observations and / or decisions they make at each stage in the process. Their application also provides opportunities for students to develop 'soft skills' related to accounting practice.

#### 4.2.4 Online and e-learning

Online or e-learning tools are an important resource, particularly in terms of supporting other modes of praxis. Moodle™ gives students access to relevant readings, multi-media resources, simulations (where appropriate), and supporting materials, such as assessment and course information. These resources are a key component of the flipped-learning approach, as students are expected to access and use these

before face-to-face learning experiences. Online forums facilitate students' (online) engagement with peers and staff, offering the opportunity to develop teamwork, communication, and independent study skills.

#### **4.2.5 Flipped-classroom/learning**

Using the Modular Object-Oriented Directed Learning Environment (Moodle™), students will be able to access resources that allow them to start to become familiar with, and understand, discipline-specific knowledge and content material. In accordance with this approach, there is an expectation that students will engage with this material before a related classroom session. In this way, classroom sessions will maximise face-to-face opportunities for discursive and interactive learning activities.

#### **4.2.6 Practical learning**

Practical learning opportunities provide students the chance to apply learning to practice in a supported environment. This approach teaches relevant practical skills, while facilitating development of communication, leadership, and team skills and competencies. Practical learning opportunities may involve: observation; problem-solving; measurement and monitoring; and analysis and evaluation.

#### **4.2.7 Self-directed learning**

Primarily, students engage in self-directed learning via review of course readings and other resources, research as preparation for assessments, projects, flipped-learning contexts, and participation in peer discussions. This learning fosters students' research skills, as well as competencies needed for life-long learning, critical-thinking and analysis, and communication/ collaboration skills. In the capstone course Research Project, students apply these skills under the supervision of an academic staff member.

#### **4.2.8 Project-based learning**

Project-based learning is used to highlight theory-to-practice, and to develop students' problem-solving, research, independent study, leadership, team, and communication skills. Where used, projects give students the opportunity to explore relevant areas of practice that may be of special interest to them, further strengthening their engagement with course material, while fostering an appreciation for life-long learning.

#### **4.2.9 Team/peer-based learning**

This involves a structured approach to group work that goes much further than tutorials, wherein students prepare in advance of face-to-face interactions (for example, by reading). In a typical class session, students may complete a test individually, then repeat the same test in their groups where collaborative discussion among group members promotes a consensus answer. Team-based learning promotes reflection and team-work, and taps into group strengths as well as motivating team members to learn in competition with other groups.

#### 4.2.10 Work-based learning

Students have a number of opportunities to engage in practical or work-based learning. This includes courses that offer “real-life” opportunities for students to apply their learning, while also providing opportunities for observation by qualified practitioners.

#### 4.2.11 Noho Marae / Wānanga

Wānanga includes teaching on the marae, with an educational / developmental purpose. Māori cultural concepts are a central element in the content and/or purpose of learning, e.g. experiencing how physical, spiritual and emotional aspects of culture can be applied to learning (process and purpose) as well as te reo Māori (content).

### 4.3 Practical or work-based components

Practical learning opportunities provide students the chance to apply learning to practice in a supported environment. In the MPA, there are a number of opportunities for practical and/-work-based components such as in the projects that students undertake individually and with groups. Two key work-based learning courses are the Internship and the Research Project. In the Internship students will develop a proposal in collaboration with an organisation and agree on objectives and timelines for completion. In the Research Project, students will undertake to apply research skills, using advanced knowledge, to investigate a business research question. Any engagement in the work place will be governed by a tripartite agreement between the student, Unitec and the external organisation to agree the project objectives and workplace requirements (See Appendix 3 Personal Learning Agreement).

### 4.4 The Living Curriculum

The embedding of the characteristics of the Living Curriculum within the MPA provides students an opportunity to develop capabilities to deal with the complexity and uncertainty that is a feature of modern workplaces. The application of the 11 characteristics of the Living Curriculum in the context of the MPA are described below.

1. Unitec’s **programmes involve complex conversations** between teachers, students, relevant industry or community partners, and other key stakeholders. These conversations challenge ideas and provoke new thinking.
  - A number of opportunities for such conversations exist in the MPA, including group discussions and projects. For example, students will engage in complex, evaluative, conversations around current trends such as digital transformation in accounting practice.
2. Teaching staff work to **stimulate learners’ curiosity**, while ensuring inquiry serves as the foundation of students’ learning experience.
  - As demonstrated in the Graduate Profile, stimulating curiosity and inquiry is a key component of the MPA. For example, students undertake project work, where they are required to demonstrate independent learning, research skills, critical thinking as well as skills around collaboration and relationship management.

3. Unitec programmes **integrate learning with work**; workplace knowledge and practice is included as an implicit part of students' learning experience.
  - This approach is evident in the application of teaching and learning strategies across the MPA such as the use of case studies and project-based learning. In addition, students have the opportunity to complete a Research Project.
4. **Knowledge is socially-constructed**; self-sufficiency and collaboration are equally valued, and together they help nurture resourcefulness and resilience.
  - Throughout the programme, students collaborate with teaching staff and peers to develop their skills and knowledge. Developing students' self-reliance and independence is a key focus in the programme; this culminates in students' independently applying research methods to investigate a research question.
5. **Programmes embed mātauranga Māori**; Māori concepts and perspectives are woven into the holistic learning experience.
  - In the MPA, this is achieved in a number of ways, as expressed in Section 4.5.3.
6. Programmes **blend face-to-face and online learning**, with each process offering a valuable contribution to the learning process.
  - As explained in Section **Error! Reference source not found.**, the delivery of courses in the MPA combines a range of teaching modes and methods; this includes the use of online, class-based (akomanga) and self-directed (mahi-ā-ipurangi) delivery methods to support students' learning.
7. **Programmes are research-informed and encourage research-engagement**; there is a reciprocal relationship between research, teaching, and learning.
  - Students have a number of opportunities to engage with relevant research and research methods.
8. As contemporary workplaces require an ability to work within and across disciplinary boundaries, **programmes have a discipline-base and are inter-disciplinary**.
  - Students have opportunities to hone their skills in real-world case studies as well as practice environments; in such contexts, students engage with peers to achieve outcomes beyond disciplinary boundaries.
9. **Programmes develop literacies for life-long learning**, including digital, information, academic, and workplace literacies.
  - Assessment events encourage students to develop independent study and research skills they can apply, and continue to develop, as graduates. For example, in the design and execution of a research project based on their own interests.
10. **Programmes include embedded assessments** that are authentic and both inform and contribute to the learning process, and students benefit from timely feedback.
  - Authenticity is embedded in the assessments via the inclusion of work-integrated assessment methods, adherence to codes and standards of practice, and robust feedback practices that benefit students.

11. **Programmes consider issues of sustainability**, including environmental, social, economic, and other relevant sustainability issues.

- Topics related to issues of social and environmental sustainability are embedded in a number of courses.

## 4.5 Te Noho Kotahitanga

The application of the principles of Te Noho Kotahitanga (TNK) through the MPA is evident in the programme philosophy as well as specific content and teaching practices. It can be seen in the collaborative way in which courses are developed, delivered, reviewed, and renewed, and the inclusion of mātauranga Māori as a fundamental concept in teaching and learning. Below are some specific examples of how TNK principles are applied in the programme:

1. **Rangatiratanga (authority and responsibility)**: Māori have authority over, and responsibility for, all teaching and learning relating to Māori dimensions of knowledge. Within the School of Applied Business:
  - teaching staff work closely with Kaihautū and the School Māori Success champion to ascertain and define the ways in which mātauranga Māori is embedded;
  - where relevant, guest speakers contribute to the programme, strengthening students' understanding of Māori perspectives in business;
  - Students carry out research project in an area of interest within accounting, empowering them to make recommendations that are evidence-based and consistent with current best practice.
2. **Wakaritenga (legitimacy)**: all stakeholders have a legitimate right to be present, to speak freely in their own language, and to put their resources to use for the benefit of all. Within the programme:
  - students are encouraged to bring, share, and apply their unique perspectives, backgrounds, and resources to courses and course-work;
  - collaboration and resource-sharing are emphasised via the use of peer-based learning, work-based learning and assessment, group work, and the embedding of ako across teaching and learning contexts;
  - there is provision for students to submit assessments in te reo Māori.
3. **Kaitiakitanga (guardianship)**: Unitec accepts responsibility as a critical guardian of knowledge. Within the programmes:
  - staff and students engage with kaitiakitanga in terms of sustainability in all forms;
  - teaching staff act as guardians of knowledge by undertaking professional development to keep up-to-date with business and teaching practice;
  - teachers act as guardians of the students themselves, taking on a range of pastoral care duties in support of students across the programme.
4. **Mahi kotahitanga (co-operation)**: all actions are guided by a spirit of generosity and co-

operation.

- Teaching staff support and encourage students to collaborate with each other. Co-operation underpins the programmes alignment with industry in terms of research (for example, applied research projects); teaching and learning (for example, contributions from industry-based guest lecturers and work-based project); and programme development and continuous improvement (for example, consultation and engagement with industry stakeholders).
5. **Ngākau mahaki (respect):** the heritage and customs, current needs, and future aspirations of Māori and non-Māori are respected and valued.
- Course delivery includes discussion and case studies that consider cultural perspectives. Students are exposed to and encouraged to critically review, Māori and non-Māori perspectives on business.

The principles of Te Noho Kotahitanga also underpin the Māori Success Strategy (Appendix 1.5) and Te Tipare Framework (Appendix 1.2), the mātauranga Māori expression of the Living Curriculum. These two documents have an important role in the delivery of the MPA, most significantly in the determination of content, pedagogy, and assessment.

#### 4.5.1 Māori Success Strategy

The programme team is closely supported by the Ako Ahimura: Mātauranga Māori team to work towards the objectives of Unitec's Māori Success Strategy (Appendix 1.5).

- Kaihautū guide development of mātauranga Māori content and delivery, and support stakeholder engagement with Māori communities and organisations.
- Within the School of Applied Business, Kaihutū and a Māori Champions lead initiatives to improve staff engagement, skills, and confidence.

Key initiatives for the programme team centre on reviewing and improving mātauranga Māori course content, improved usage of te reo Māori, and staff training.

#### 4.5.2 Te Tipare Framework

The Te Tipare framework (Appendix 1.2) has been designed to support staff in the embedding of mātauranga Māori in their professional role at Unitec. This framework highlights the key values of ako (teaching and learning), aro (reflective practice) and whanaungatanga (relationships). The concepts of ako, aro and whanaungatanga underpin the design of this programme and the courses contained within it, including classroom delivery, teaching practices and assessment.

In te ao Māori, the concept of ako means both to teach and to learn. It recognises the knowledge that both teachers and learners bring to learning interactions, and it acknowledges the way that new knowledge and understandings can grow out of shared learning experiences. Aro, on the other hand, encourages thinking and reflection on past, present and future events or experiences and supports growth and transformation. In the Te Tipare framework aro encourages staff to adopt reflective practices and to design assessment approaches and tools that apply Māori knowledge, concepts and methodologies plus enable student preferred pedagogies.

Lastly, whanaungatanga is about relationships and whānau working together to make decisions and act



in ways that support the betterment of the whānau. In the Te Tipare framework whanaungatanga supports teachers and programmes to engage with Māori whānau, stakeholders and communities and provide culturally safe learning environments.

To ensure student success, it is also important that staff can critically reflect on their professional practice using the Te Tipare framework. The 6 pou of the framework are focus areas where staff can impact and influence the success and holistic wellbeing of all Unitec students, especially Māori. Staff can use Te Tipare as an individual, and as part of their team. In the MPA:

- All courses will be reviewed annually using the framework, and action plans will be drawn up to deliver course improvements. These action plans are included in Programme Evaluation Plans reviewed at the Programme Action and Quality Committee (PAQC).
- Staff work with the Ako Ahimura: Mātauranga Māori team to review mātauranga Māori outcomes, content, pedagogy, relationships, and delivery.

#### **4.5.3 Embedding mātauranga Māori**

The programme focusses on strengthening students' understanding of mātauranga Māori in the context of Accounting. This outcome is supported in a number of ways in the programme delivery.

- Basic understanding of tikanga Māori, te reo Māori, and the Treaty of Waitangi /Te Tiriti o Waitangi is embedded within courses.
- Students participate in a pōwhiri and wānanga. The wānanga will comprise discussions about Te Ngākau Mahaki, a tour of culturally significant sites at Mt Albert Campus including the campus wharehau and whakawhanaungatanga-based activities to strengthen relationships between lecturers and students. This is to ensure that all students are connected to space, face and place at Unitec.
- Students' confidence in using te reo Māori is developed:
  - by introducing accounting-related specific Māori words and concepts to students learning, the classroom and their environment. Unitec celebrates annually both Matariki and Te Wiki o Te reo Māori which provides further opportunities to engage with te reo Māori, tikanga Māori, kaupapa Māori and mātauranga Māori.
  - through the use of specific content – pepeha (talking about your place of origin), mihi (acknowledging others through formal speechmaking), karakia (prayer) and waiata (songs).
- Students' confidence in applying Te Noho Kotahitanga is developed via:
  - Providing Living Te Noho Kotahitanga workshops for students. Here they will have the opportunity to explore and apply the values of TNK within their learning and practice. It is also envisaged that students will continue to apply the values of TNK in their work and career.
  - the use of class-based (akomanga) and self-directed (mahi-ā-ipurangi) delivery methods
- Programme teaching staff are supported by 'Priority Group Success Champions' within the School, as well as by Kaihautu and Priority Group Academic Development Lecturers. Support from external Māori stakeholders is available if needed.

In addition:

- Specific content is provided by expert guest speakers and external mātauranga Māori experts;
- Unitec's Te Noho Kotahitanga marae is used as a teaching space.,
- concepts and methods such as leveraging tuākana-teina relationships, mahi kotahitanga (group work) and āta (peer-review) are widely used in the programme; and
- the concept of ako (a reciprocal relationship between teaching and learning) is key to programme delivery

#### **4.5.4 Tuākana/Tēina mentoring to support success of Māori and Pacific students**

Literally translated, tuākana is a concept that refers to older siblings, or more senior in genealogical terms. Tēina refers to the younger siblings or less senior lines in genealogical terms. Tuākana and Tēina in an educational context provides a supportive framework for students, where tuākana are more expert in a particular area and provide help and guidance for the tēina who has less expertise. Tēina can become tuākana as their skill level increases.

The tuākana / tēina mentoring system is a new initiative for priority group success. The initiative will operate within the Peer Assisted Study Support (PASS) framework and includes weekly classes, controlled ratios of tuākana to tēina, and delivery methods to suit the need of the learners involved (individual lessons, small groups or workshops).

In the School of Applied Business, a set of courses has been identified where the installation of Tuākana / Tēina mentoring will support Māori and Pacific students to succeed in their chosen programme of study. School staff will identify students suitable for appointment as tuākana (note: tuākana are not necessarily Māori, but must have performed well in the course as a first-year student). Student Success teams will train and support tuākana, and at later stages, evaluate and report on success of the programme.

## 5 ASSESSMENT AND MODERATION

### 5.1 Assessment in the MPA

Assessment practices in the MPA adhere to Unitec's *Assessment, Moderation and Grades Policy*. This policy and its associated procedures outline Unitec's approach to assessment, moderation, and the awarding of course grades and credits towards courses, programmes, and qualifications. The policy ensures assessment activities are: fair, reliable, valid, consistently-applied, and support learning and teaching. It also ensures grades are awarded on the basis of the valid assessment of outcomes.

In addition to this policy, *Academic Statute*, *Academic Integrity Policy*, *Assessment and Grading Procedures and Regulations* and the Programme Regulations (Section 6) are used to guide and address issues related to assessment practice. Working within the statute and relevant policies and regulations allows lecturers to assess students' progress in a way that is fair for students and that can adequately measure learning.

Assessment approaches and tools are designed to be diverse and responsive to students preferred learning and teaching styles. The assessment process is designed to:

- evaluate the achievement of the programme aims and objectives;
- assess students' capabilities in a fair, valid, and reliable manner;
- stimulate and enhance learning;
- provide students with feedback regarding their own learning for and developmental purposes; and
- evaluate students' achievement and the demonstration of specified learning outcomes.

The MPA adopts a mix of contemporary and traditional assessment philosophies to accurately determine the progress achievement levels for the skills knowledge and attributes in the programme. A range of formative and summative tools are employed, to blend the teaching and learning process together with the assessment process. Assessments have been designed to incorporate the application of skills and knowledge to actual business contexts and cases.

Across the 10 courses that comprise the programme, there is a mix of controlled and non-controlled assessments, physical and online and individual and group. The programme also utilises contemporary assessment methods that embrace the internet-linked global repository of data, information and knowledge. There is a deliberate attempt to moved away from the structure of a final examination towards controlled and non-controlled tests throughout each semester. A range of traditional and innovative assessments methods have been included, taking care to not compromise academic integrity and quality.

**Table 4 – Assessment Approach and Philosophy**

<b>Mix of controlled and non-controlled assessments</b>	Class tests
	Individual assignments
	Time limited assessments
	Open assessments

<b>Physical and Online</b>	Class tests Oral and poster/media presentation Online quizzes Internet based assessments
<b>Individual and group</b>	Individual assignment Tests Group assignment Group presentations
<b>Contemporary assessment methods</b>	Group formative and Summative assessments Presentations Applied project-based learning

## 5.2 Assessment methods

As illustrated in Table 5 below, a variety of summative assessment activities/forms are used in MPA. The choice of assessment method is influenced by course learning outcomes, teaching and learning strategies, and the course level. Over time, it is anticipated that programme feedback and course/student evaluations will result in refinements to assessment methods and events.

*Table 5: Programme assessment methods*

Course Number	Individual assessment	Group assessment	Literature review	Case study	Practical skills	Industry project	Tests / quizzes	Assignment
ACTY8101	✓		✓		✓		✓	✓
ACTY8102	✓	✓		✓	✓		✓	✓
ACTY8103	✓	✓		✓	✓		✓	✓
ACTY8104	✓	✓		✓	✓		✓	✓
ACTY8105	✓	✓		✓	✓		✓	✓
ACTY8106	✓	✓		✓	✓		✓	✓
ACTY8107	✓	✓	✓	✓	✓			✓
ACTY8108	✓	✓		✓	✓			
ACTY8109	✓				✓			
ACTY9045	✓		✓			✓		

### 5.2.1 Assignments

Assignments (including essays, reports, presentations) are used across the programme to give students the opportunity to hone their research, critical analysis and evaluation, and communication skills. Generally, students are given different topic-options to choose from, allowing them to learn about specific areas of interest in-depth.

### 5.2.2 Case-studies

Case studies are used to demonstrate important principles and to give students experience and logic, problem solving and identifying key concepts. They relate a story or situation which can be used to illustrate a broader truth. Business case studies summarize real-life business scenarios or fictitious

accounts of a business situation or dilemma, illustrate business theory and show the application of such theory. Case studies assessment enables students to analyse business issues from a variety of perspectives and apply critical thinking and problem-solving skills that they have been developing in their study.<sup>2,3</sup>

### 5.2.3 Examinations

Examinations are used in the programme as a method for assessing students' breadth of knowledge in specific curriculum areas. Students will be required to demonstrate an ability to evaluate and apply their knowledge in increasingly-complex scenarios. Examinations are, typically, written, although support resources are available for students with disabilities, and completed under supervised conditions.

### 5.2.4 Practical skills – demonstrations and written

Demonstration related assessments give students the opportunity to demonstrate their ability to complete a range of practical/clinical tasks. In the MPA, students are expected to effectively apply the subject matter knowledge and capabilities they have learned to a real-world task or role assignment, and communicate the results of their work in a medium that would be the norm for the project and profession.<sup>4</sup>

### 5.2.5 Projects

Within the MPA, projects are used to explore concepts and/or topics in detail, giving students an opportunity to demonstrate a range of skills. An industry project is an authentic, project-based activity based on a real-world organizational situation or problem, that closely relates to professional work in the discipline and/or industry.<sup>5</sup>

### 5.2.6 Tests

Tests are used to assess students' development of specific areas of knowledge; consequently, they are designed to motivate students to engage with theoretical material. While tests are typically summative in nature, they may also act as formative assessments as part of students' progress towards a larger piece of assessment. Tests may be in a short-answer, multiple-choice, or short essay form; they may be delivered in-class or online.

### 5.2.7 Group/collaborative assessments

This method gives students the opportunity to demonstrate evidence of the development of 'soft skills', such as working with and leading a team, while also providing the opportunity to work with peers to demonstrate understanding of a specific area of practice. For example, group work includes applied projects such as students working together to design and develop a strategy or project to achieve a business outcome. Group assessments may include a peer-assessment component, to ensure authenticity of the work of various group members and to allow students to assess the level of input from their peers. Authenticity of student work may also be monitored by teaching staff, for example

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<sup>2</sup> <https://www.library.auckland.ac.nz/guides/business/business-case-studies>

<sup>3</sup> <https://study.com/academy/lesson/using-case-studies-to-assess-student-learning.html>

<sup>4</sup> [https://teaching.unsw.edu.au/sites/default/files/upload-files/assess-capstone\\_0.pdf](https://teaching.unsw.edu.au/sites/default/files/upload-files/assess-capstone_0.pdf)

<sup>5</sup> [https://teaching.unsw.edu.au/sites/default/files/upload-files/assess-capstone\\_0.pdf](https://teaching.unsw.edu.au/sites/default/files/upload-files/assess-capstone_0.pdf)

where group work is completed during class time and collaboration of students can be directly observed, or when group work is discussed by students online, using Moodle (or similar platform) and overseen by teaching staff.

### **5.2.8 Presentations**

Presentations give students an opportunity to demonstrate depth of understanding of specific material, and their ability to respond to peer- and/or supervisor-review. Presentations may also assess communication or writing skills, and a range of research skills. These may be: formal verbal presentations; poster presentations; or multi-media presentations. Presentations may be aligned with other assessments, such as field reports, case-studies, or group projects.

## **5.3 Assessment of work-based learning**

For learners who complete their research project in a workplace, any engagement in the work place will be governed by a tripartite agreement between the student, Unitec and the external organisation to agree the project objectives and workplace requirements. Students will be assessed according to pre-determined criteria, and the final report will be marked in accordance with the provisions set out in the programme regulations (Section 6).

## **5.4 Assessment of research**

Research Projects (45 credits) are examined internally. All level 9 research courses are subject to internal and external assessment and moderation as outlined in Unitec policies and procedures, and Programme Regulations at Section 6.

## **5.5 Feedback**

Feedback for assessment activities may be individual or collective, and may be provided in writing, verbally, or online. Feedback is given before the next formative assessment or before a summative assessment so that students may reflect on and use the feedback they have received. Formative assessments do not contribute to the final grade for a given course. As stipulated in the Assessment, Moderation and Grades Policy, assessment results will be confirmed through institutional processes; students will be notified of assessment results within the time-frame specified at the start of the relevant course. Course grades are ratified by the Programme Academic Quality Committee and published within 10 days of the course-completion date.

## **5.6 Assessment planning**

### **5.6.1 Assessment workload and communication**

Assessments are administered in accordance with existing Unitec policies, including the Programme Regulations (section 6). Students are informed of assessment requirements at the start of each course; and relevant resources, such as marking guides, are made available via the relevant Moodle™ site.

As much as possible, teaching staff aim to ensure students' workload is spread evenly across a semester. This is coordinated by the Academic Programme Manager via the use of an assessment planner,

completed at the start of the academic year as part of the moderation process. The assessment planner ensures assessments are spaced appropriately.

To ensure they can plan and prepare appropriately, students are provided with information about the assessment requirements for each individual course at the start of the semester. This information explicitly identifies due dates for assessment events, as well as supporting details (for example, assessment schedules).

### 5.6.2 Authenticity and Academic Integrity

All written student work, including where this work has been done in a group, is submitted to Turnitin, a plagiarism checking tool, to check work is authentic against other submitted student work and published material.

## 5.7 Assessment in te reo Māori

In accordance with the principles of Te Noho Kotahitanga, learners in the MPA are able to submit assessments in English or te reo Māori. This is administered in accordance with Unitec's Assessment in te reo Māori Policy. Students wishing to submit assessments in te reo Māori must notify the course lecturer in writing at the beginning of the semester. The course lecturers liaise with the Academic Programme Manager to arrange an appropriate examiner who is qualified in the subject area and competent in te reo Māori. The assessment will then be provided to the examiner who will mark the assessment in accordance with the assessment criteria. The marked assessment will be processed following Unitec's assessment policy and procedures.

## 5.8 Assessment of Prior Learning (APL)

In accordance with Unitec's Assessment of Prior Learning Procedure, current and/or prospective students may apply to complete the programme or individual courses under Assessment of Prior Learning (APL); this refers to the process of evaluating informal or non-formal learning or evaluating evidence of formal and informal learning.

APL is available for all courses in the programme with the exception of the Research Project. Students seeking to apply for APL may contact the Academic Programme Manager, who leads the APL process, for general or specific enquiries. Upon enquiry, prospective students will be provided information around the costs associated with the process, methods used during APL, including the type of evidence required and timelines. The process is described in the [Assessment of Prior Learning: Student Guidelines](#).

## 5.9 Moderation of Assessment

Unitec's [Assessment, Moderation and Grades Policy](#) states that all assessment at Unitec is subject to ongoing internal and external moderation in accordance with approved moderation plans. The [Moderation of Assessment Procedure](#) outlines the evidence requirements and templates for the moderation of summative assessment.

Moderation is defined as a process of independent peer-/stakeholder review to assure the quality of summative assessment material and judgements, with the purpose of providing learners and

stakeholders assurances that assessment practices have produced credible results. It is designed to ensure assessment:

- is consistent, fair, valid, and reliable;
- items assess the appropriate learning outcomes and match to information provided to learners at the beginning of the course;
- items are consistent with the teaching, learning, and assessment philosophy of the programme;
- is based on the approved achievement criteria specified in the programme and described in the Programme Regulations; and
- procedures are managed effectively and applied fairly.

Moderation also adds value to teaching and learning by providing teachers with feedback on where and how to improve assessment practices.

All assessments in the MPA will be pre-moderated prior to being released to students. Moderation will be completed in accordance with internal and external moderation plans approved by the Programme Action and Quality Committee. The outcomes of moderation are reported in the annual Programme Evaluation Plan (see also section 9).

External moderation for the programme will be undertaken by appropriately qualified persons in the discipline area and the level of programme/course. Paul Wells from AUT is the current external moderator for the Master of Applied Practice – Professional Accounting, and it is anticipated that he will continue to be the moderator in the proposed programme. A draft External Moderation Plan for the programme is provided in Appendix 4.



## 6 PROGRAMME REGULATIONS



### WAETURE HŌTAKA | PROGRAMME REGULATIONS

#### *Master of Professional Accounting*

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To be read in conjunction with Unitec's Academic Statute and other relevant policies.

These programme regulations apply to the Master of Professional Accounting (Level 9, 180 credits).

These regulations come into effect from Semester 2, 2020.

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#### 1. Ngā Ture Hei Whakaurunga | Admission Requirements

To be read in conjunction with Unitec's *Admission Requirements Policy*.

##### 1.1 Whakaurunga Whānui | General Admission

To be admitted to this programme all applicants must be at least 16 years of age on the date of the programme's commencement for the semester in which they wish to enrol (or provide a completed Early Release Exemption form).

Applicants must meet the following requirements:

- a. a recognised Bachelor's degree (or higher) with merit achievement deemed to be a grade average of B- or higher; or
- b. A professional qualification in a relevant discipline, recognised as being equivalent to merit achievement in a bachelor degree or equivalent; or

##### 1.2 Whakaurunga Motuhake | Special Admission

Applicants must have:

- a. attained the age of 20 years on or before the first day of the semester in which study for the programme is to start; AND
- b. provided sufficient evidence of aptitude or appropriate work or other life experience that would indicate a successful outcome in the qualification.

##### 1.3 Whakaurunga Reo Pākehā | English Language Admission Requirements

Domestic applicants must have achieved a minimum standard of English as demonstrated by a minimum of 8 credits at NCEA Level 2 in English (4 in Reading, 4 in Writing) or equivalent. International applicants must also meet the English Language Entry Requirements specified in Unitec's Admission Requirements Policy.

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## 2. Paearu Kōwhiri Tukanga | Selection Criteria and Process

### 2.1 Paearu Kōwhiri | Selection criteria

When the number of eligible applicants for admission exceeds the number of places available, the following selection criteria will be applied:

- a. assessed level of personal motivation to complete the qualification;
- b. coherence in expression of ideas and opinions;
- c. practice aptitude;
- d. academic aptitude;
- e. level of awareness of the discipline(s);
- f. quality of independent references.

These criteria are not ranked in any order. Applicants who meet the maximum number of listed criteria will be the preferred candidates

### 2.2 Tukanga Kōwhiri | Selection process

Selection will be made by the relevant academic authority with the delegated authority to offer places to applicants. Students will be selected on the basis of written information supplied on the enrolment form. A face-to-face or electronic interview may be required.

## 3. Ngā Ture Hei Whakawhiwhi Tohu Mātauranga | Requirements for the Award of the Qualification

### 3.1 Whakaemi Tūtukitanga | Credit Accumulation

To be awarded the Master of Professional Accounting, students must successfully complete 180 credits, accumulated in the pattern set out in Table 1 from courses described in Table 2. All of the courses are compulsory, and there is no elective component.

**Table 1: Credit Requirements for Master of Professional Accounting**

Course Level	Credits
Level 8	135 credits
Level 9	45 credits
<b>Total</b>	<b>180 credits</b>

**Table 2: Course Details for the Master of Professional Accounting. All courses are compulsory.**

Course No	Course Name	Level	Credits	Pre-requisites
ACTY8101	Financial Accounting	8	15	
ACTY8102	Advanced Financial Accounting	8	15	ACTY8101
ACTY8103	Strategic Management Accounting	8	15	
ACTY8104	Taxation	8	15	ACTY8101
ACTY8105	Audit and Assurance	8	15	ACTY8101 ACTY8106
ACTY8106	Accounting Information Systems	8	15	

ACTY8107	Business Finance and Economics	8	15	
ACTY8108	Business Law and the Business Environment and the Business Environment	8	15	
ACTY8109	Internship	8	15	ACTY8102 ACTY8104 ACTY8105
ACTY9045	Research Project	9	45	120 credits at Level 8

### Master of Professional Accounting with Honours:

To be awarded the Master of Professional Accounting (Honours), a student must successfully complete a minimum of 180 credits which includes the completion of a research project of at least 45 credits at level 9 with the following conditions:

- The Master's degree shall be awarded with first-class honours if the following criteria are satisfied, within the time limits as defined in section 3.4.1 b, c, d and e of these regulations: achieved a cumulative Grade Point Average of 7.0 or better in all necessary courses, with no less than a B+ in any one course, and with no less than an A- for the research project and completion of the requirements within the time limits.
- The Master's degree shall be awarded with second-class honours if the following criteria are satisfied, within the time limits as defined in section 3.4.1 b, c, d and e of these regulations: achieved a cumulative Grade Point Average of 5.0 or better in all necessary courses, with no less than a B- in any one course and with no less than a B in the research project and completion of the requirements within the time limits.
- The Master's degree with honours shall be awarded if all courses and the research project achieve a passing grade, and all requirements are completed within the time limits.
- A student may repeat a course they have successfully completed in order to achieve a higher grade to be used in the calculation of honours.
- A student who has failed any course shall not be eligible for honours.

### 3.2 Mahi Waehanga Pāhekoheko | Integrated and Work-based components

The 45 credit Research Project and the Industry Internship may be completed in the workplace with academic supervision provided by Unitec staff. In such instances, the project will be governed by a tripartite agreement between the student, Unitec and the external organisation. This agreement will specify the arrangements for academic supervision by Unitec staff, pastoral care and professional supervision by the workplace organisation and expectations for student compliance with relevant policies of Unitec and the external organisation.

### 3.3 Mahi Akoranga | A Wāhanga | Course-load per semester

The normal full-time course load is 60 credits per semester, or, with the approval of the relevant Academic Authority, 75 credits.

### 3.4 Whakaurunga Takiwā | Enrolment periods

- a. The normal enrolment period is 1.5 years (full-time study) or up to 5 years (part-time study).
- b. The maximum period to complete this qualification, with the approval of the relevant Academic Authority is 5 years.
- c. Students who are prevented by ill health, or other cause, from completing the programme requirements within the maximum period of enrolment, the relevant Academic Authority may approve suspension of enrolment for up to a maximum of 12 months.
- d. Enrolment will normally be continuous. The relevant Academic Authority may, on the receipt of an application from a candidate, approve a suspension of enrolment for up to a maximum of 6 months. In such cases, the period of suspension will not count towards the registration period of the degree.
- e. The maximum period of registration for the Master's degree will normally be 60 months from the date of the commencement of study.
- f. Where a candidate is enrolled full-time throughout the period of his/her registration, the maximum period of registration for the award of the degree with honours is 36 months.
- g. Where a candidate is undertaking the degree by part-time study, the maximum period of registration for the award of the degree with honours is 60 months, this period being reduced to account for periods of full-time study.
- h. The maximum period of registration to be eligible for the award of the degree with honours, as outlined in 3.1 above, shall be reduced in proportion to the number of cross-credits gained.

### 3.5 Hōtaka Whakarerekē O Ngā Āhuatanga Ako | Modified Programmes of Study

There are no modified programmes of study in this programme.

### 3.6 Whakawhiwhinga Puta | Exit or Milestone Awards

There are no exit or milestone awards available in this programme

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## 4. Tūtukitanga Whakamihi | Credit Recognition

### 4.1 Whakawhiti Tūtukitanga | Cross-credit

- a. A student may be awarded credits or exemptions in recognition of successful equivalent study, at the same or a higher level in the context of another programme. The course completed previously must be from a programme that has been accredited or endorsed by the professional bodies.
- b. Credits will not be awarded for successful study that took place more than 5 years prior to the date of first enrolment in the programme.
- c. Cross credit will not be awarded for the 45 credit Industry Research Project.
- d. Credit recognition may be:
  - a. Specified, where there is direct equivalence of the learning outcomes of a completed course and a course in the programme; or

- b. Unspecified, where the previous study has taken place in a programme with a similar philosophy, but there is no exact match in the programme's courses.

## 4.2 Aromatawai Tōmua | Assessment of Prior Learning (APL)

Assessment of Prior Learning (APL) is available for all courses in this programme, with the exception of the 45 credit Industry Research Project. APL decisions will be made on a case-by-case basis, in accordance with Unitec's Assessment of Prior Learning policy.

## 5. Waeture Aromatawai | Assessment Regulations

Assessment regulations comply with Unitec's Assessment and Grading Procedures and Regulations. Students will be notified of the due dates for all summative assessment work at the start of each course.

### 5.1 Paparahi Aromatawai | Assessment basis

Assessment in all courses in this programme is achievement-based, using an 11-point grading scale. Students must obtain at least 50 per cent overall in any course in order to pass that course. Assessment elements in each course are generally compulsory unless noted otherwise.

### 5.2 Ākoranga Taumata | Course grades

Course grades will be determined by the mathematical aggregation of weighted assessment marks, and reported according to the scale detailed in Table 4. Students must obtain at least 50 per cent overall score in order to pass achievement-based assessment.

**Table 4: Achievement-based (11-point) assessment system**

GRADE	MEANING	RESULT	PERCENTAGE
A+	Distinction	Credits Earned	90 – 100
A	Distinction	Credits Earned	85 – 89
A-	Distinction	Credits Earned	80 – 84
B+	Merit Pass	Credits Earned	75 – 79
B	Merit Pass	Credits Earned	70 – 74
B-	Merit Pass	Credits Earned	65 – 69
C+	Pass	Credits Earned	60 – 64
C	Pass	Credits Earned	55 – 59
C-	Pass	Credits Earned	50 – 54
D	Fail	No Credits Earned	40 – 49
E	Fail	No Credits Earned	0 – 39

### 5.3 Paearu Taumata | Grade criteria

As per the criteria detailed in Table 5, students may be awarded one of the following grades for a course

**Table 5 Grade Criteria**

GRADE	MEANING	CRITERIA
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CR	Credit Recognition	The student has applied for and been awarded a credit recognition from another qualification.
CTG	Continuing	The course runs for more than one semester and the final summative assessment has not yet occurred. No credits earned
DEF	Deferred	The student has approval to complete a piece of course assessment beyond the schedule date. Unless an exception has been approved, any deferred grade remaining on a student's record beyond a duration equal to that of the original course will be changed to the grade to which the student would otherwise be entitled. No credits earned.
DNC	Did Not Complete	The student has either withdrawn after 75% of the scheduled course duration; or has not attempted a compulsory item of assessment within a course. No credits earned.
ES	Student Exchange	The student has completed an approved inter-institutional exchange and it is not appropriate for another grade to be awarded. No credits earned.
NGA	No Grade Associated	Course assessment and reporting of results is carried out by an external agency. No credits earned
R	Restricted Pass	The student has been awarded a restricted pass subject to the relevant clause in these regulations. Credits earned.
W	Withdrawn	The student withdraws from a course after 10% of the scheduled course duration and up to, or at, the date at which 75% of the scheduled course has passed. No credits earned.
#	Estimated Grade	Any portion of summative assessment has been estimated.

## 5.4 Aromatawai Mahinga | Assessment Procedures

### 5.4.1 Aromatawai I Roto I Te reo | Assessment in Te reo

All students have the right to submit any summative assessment task in Te reo Māori. The process for submission of summative assessment work in Te reo Māori is detailed on programme Moodle™ pages and other course material. Assessment in Te reo Māori is governed by Unitec's Assessment in Te reo Māori Policy.

### 5.4.2 Tāpaetanga Tōmuri | Submission and late submission of work

- Applications for extensions must be made under the Affected Performance Considerations (APC) provisions (see 5.4.4 below).
- Applications for extensions must be made in writing to the relevant Academic Authority responsible for the assessment at least 24 hours before the due date. All applications must be accompanied by supporting evidence.
- Any assessment that is submitted late (and does not have a prior approved extension or Affected Performance Considerations) will be penalised by a deduction of 10 per cent per day of the student's assessment mark, up to five calendar days.
- No assignments will be accepted five calendar days after the due date.
  - If the assessment is not compulsory, the student will receive a 'zero' grade for that assignment;
  - if the assignment is compulsory, the student will receive a DNC grade for the entire

course.

#### **5.4.3 Whakamātautau Anō | Re-submission or Re-assessment**

- a. Re-submission is only available for the assessment “Individual research dissertation or business report” in the course ACTY9045. Re-submission is not normally available for any other assessments in the programme. A student may apply to undertake such a re-submission within five days of receiving their marked assessment.
- b. All re-submissions will be carried out within a specified time period as agreed with the relevant Academic Authority.
- c. For all cases of re-submission, the original marked assignment will accompany re-submitted assignments. If re-submitted work is not accompanied by the original marked assignment, the re-submitted work will not be marked and the original grade will stand.
- d. The maximum grade for any re-submission of an assessment is the lowest pass grade.

#### **5.4.4 Āhuatanga Aromatawai Motuhake | Affected Performance Considerations (APC)**

Any student whose performance in a summative assessment is affected by factors beyond their control may apply for Affected Performance Considerations (APC) under the following conditions:

- a. The student was unable to complete the summative assessment item; or
- b. The student’s ability to complete the summative assessment (preparation/performance) was impaired; or
- c. The student needs to request extra time to complete the summative assessment (see 5.4.3 above).

#### **5.4.5 Pāhi Rāhui | Restricted passes**

The relevant Academic Authority may award a ‘restricted pass’ in a course that was narrowly failed and where there is ample evidence marginal failure is compensated by good overall performance. The following conditions apply to a restricted pass:

- a. a student may decline the award of a restricted pass by notifying the relevant Academic Authority in writing not later than 20 working days from mailing of the results;
- b. the relevant Academic Authority may, at their discretion, prevent a student from using a restricted pass to meet the pre-requisite requirements of another course;
- c. no more than one restricted pass shall be awarded to any student in this programme.

#### **5.4.6 Akoranga Tuaruatanga | Repeating Courses**

Re-enrolment in courses is governed by the Unitec Admission and Enrolment Procedures. Where a Student wishes to enrol into a Course that they have previously failed twice, the Student must request approval by completing and submitting an ‘Application for Third Time Enrolment Form.’

#### **5.4.7 Whakakorenga | Exclusions**

Exclusion from courses is governed by the Unitec Admission and Enrolment Procedures. If a Student fails to achieve at least 50 per cent of the credits that they are enrolled in in any 12-month period then the Student cannot automatically re-enrol in any further courses. The decision whether students can re-enrol in further courses will be based on a student's likelihood of succeeding in further study and will be made by the Head of School. When calculating the 12-month period, Unitec reserves the right to include any relevant time spent by the Student studying at another tertiary institution.

## **5.5 Whakaritenga whakamātautau | Examination Regulations**

All examinations in this programme are governed by the Unitec Examinations Regulations Policy.

### **Research Project**

- a. The 45 credit Research Project will be assessed by a person who has not acted as a candidate's supervisor or advisor and must be moderated by a person other than the assessor, or the candidate's supervisor or advisor.
- b. When a research project has been submitted by a candidate who is also a Unitec staff member, the assessor normally would be external to Unitec.
- c. An assessor of for a research project shall have substantial experience of examining postgraduate degree candidates.

## **5.6 Tono Pira | Appeals**

Students may appeal the decisions made under these regulations in accordance with the Unitec Student Appeals Procedure.

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# **6. Āhuatanga Tauwhirowhiro Ritenga | Transitional Arrangements**

## **6.1 Āhuatanga Tauwhirowhiro Ritenga | Transitional Arrangements**

Transition arrangements for students who wish to transfer from the Master of Applied Practice (Professional Accounting) to this programme will be approved on a case by case basis. A sample Transition Plan is included at Appendix A of these regulations.

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# **7. Whakaritenga Whānui | General Provisions**

## **7.1 Whakamāramatanga ā-kaupapa | Definition of Terms**

In these regulations, unless the context otherwise requires, the following definitions shall apply:

- a. 'Affected' means influenced in some way. For time-constrained items such as tests, Examinations, and presentations this may include the inability to attend any or all of the Assessment events, or diminished performance. For other items it may be the inability to meet deadlines, or diminished performance within deadlines.
- b. 'Factors beyond the control of the Student' means any circumstance or situation the student could not have reasonably prevented, including, but not limited to, sickness or injury to the student, or bereavement.



- c. 'Relevant Academic Authority' refers to an individual or role holder, or in some cases a committee, who have been delegated the authority to decide within a specific circumstance. A schedule of the various relevant academic authority delegations is maintained by the relevant Programme Action and Quality Committee.
- d. 'Research Project' means a record of a course of study in which a candidate undertakes a practice-based, applied scholarly investigation of an appropriate topic, deemed equivalent to at least 45 credits at Level 9.
- e. 'Supervisor' means a person who fulfils the role of adviser, mentor, and motivator, thereby guiding the academic progress of the candidate to reach their research potential.

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## **8. Kupu Āpiti | Schedules or Appendices**

### **8.1 Appendix A Transition from the Master of Applied Practice (Professional Accounting)**

See Attached Appendices A1, A2 and A3

## 7 PROGRAMME ACCEPTABILITY AND CONSULTATION

### 7.1 Introduction

The consultation for the MPA followed an iterative process that began with a reflective evaluation of the current Master of Applied Practice (Professional Accounting) (MAP-PA) qualification, that the proposed MPA intends to replace. The proposed MPA decouples Unitec's current offering in Professional Accounting from the Applied Practice Master suite, and presents it as a standalone Master degree. The MPA is an applied qualification, positioned uniquely from other similar qualifications, deliberately aimed at addressing the needs of small to medium size enterprises operating in a New Zealand context. The proposed MPA also intends to increase participation from learners from priority groups, specifically Māori and Pacifica. The initial reflections influenced the scope and focus of the consultation process with external stakeholders. In particular, focus was given to attracting respondents from local small chartered accountancy firms who service small to medium size enterprises in the West Auckland area. Furthermore, respondents were sought from local community including not for profit organisations, Māori, Pacific and current students. To complete the identified stakeholder groups, staff, businesses, management, the professional accounting bodies and industry stakeholders were also consulted.

### 7.2 Programme consultation

The MPA consultation process included a range of stakeholders selected for a variety of reasons as set out in the following table. The consultation process employed several techniques to encourage greater participation and quality of responses.

*Table 6 - Key Stakeholders in development of the Master of Professional Accounting*

	Respondent Group	Organization(s)	Rationale/Relationship
1	Accrediting Professional Bodies	CPA (Australia) and CAANZ	To ensure content of the MPA is consistent with the accrediting bodies' expectations.
2	Industry Stakeholders	Chartered Accountancy firms with particular focus on small chartered accountancy firms in West Auckland	To gain feedback on the relevance of the qualification, graduate profile, programme structure, assessment tools, content and applied focus design.
3	Māori stakeholders	<ul style="list-style-type: none"> <li>• Te Hononga Trust – CEO</li> <li>• Māori Advisory Taumata Haurua of Quality Health NZ</li> <li>• West Health GM (Māori)</li> <li>• Unitec – Māori Success Maturanga Māori Director</li> <li>• Runanga Chair</li> </ul>	TBC
4	Pacific Island Stakeholders	<ul style="list-style-type: none"> <li>• Unitec Director Pacific Success</li> <li>• Director of Finance United Church of Tonga Trust Board</li> </ul>	TBC

		<ul style="list-style-type: none"> <li>• WE Accounting (Samoa owned chartered accountancy firm)</li> <li>• Johnson and Associates – Samoan owned chartered accountancy firm</li> <li>• Procure Pacific Director Internal Auditor United Church of Tonga</li> </ul>	
5	Community Stakeholders	• Not for profit organisations	TBC
6	Current Students of the MAP(PA)	<ul style="list-style-type: none"> <li>• Semester 2 2019 intake (16)</li> <li>• Semester 1 2019 intake (9)</li> </ul>	TBC
7	Graduates of MAP(PA)	• Recent graduates	TBC
8	Internal stakeholders - Staff	<ul style="list-style-type: none"> <li>• Te Korowai Kahurangi Lead quality partnering</li> <li>• Head of School of Applied Business</li> <li>• APMs</li> <li>• Non-accounting academic staff (7)</li> <li>• Staff teaching accounting at Unitec Institute of Technology (7)</li> <li>• Director research Unitec Institute of Technology</li> </ul>	TBC

### 7.2.1 Stakeholders

The above table sets out the extent of the consultation's coverage. The MPA is a pathway for graduates embarking on a career in accounting. Similar to the MAP-PA, the MPA will also be accredited by the professional accounting bodies, CPA and CAANZ. Graduates who pass the MPA will be credited with 9/15 courses required to become a chartered accountant. Candidates will complete the remaining 6 courses in conjunction with the professional body via their work experience. Accreditation of the proposed programme will increase its recognition and value to the profession and stakeholder community. It is therefore important that the MPA is endorsed by the professional accrediting bodies.

To ensure the MPA programme structure and content is consistent with CPA and CAANZ requirements, the graduate profile and course content was initially mapped to the criteria provided to organisations seeking accreditation.

Graduates of the programme may take a variety of pathways before becoming a chartered accountant. Some may start their own business, enter the field in a non-accounting capacity, work for not-for-profit organisations or their own family business. It is anticipated that many graduates will commence employment with small CA firms or work as accounting technicians for small businesses. Thus, industry participants in the consultation process included chartered accountancy firms, including many that provided accounting services to small businesses and community organisations and family businesses. Large CA firms were also invited to participate in the consultation process.

Māori and Pacific Island business development is a strategy enabling economic independence and wellbeing for these communities. A career or knowledge of accounting will contribute positively to enabling success for Māori and Pacific businesses. Māori and Pacific consultation began feedback from Unitec's Directors of Māori and Pacific Success and grew to include a range of stakeholders from various organisations including small businesses and NGOs. Consultation with Māori and Pacific Island communities was also aimed at understanding how greater participation in the programme could be encouraged. Small numbers of Māori and Pacific learners has been identified as a weakness in the existing MAP(PA) programme. The need to enhance our teaching and learning engagement strategies to support student success was also a focus of the consultation. Lastly, the consultation process was also used to identify any gaps in the assessment structure and course content.

Another key priority stakeholder group is international students, who are a key stakeholder of the existing MAP(PA). The views of this group were captured via consultation with the existing student body, many of whom were international students or from migrant communities. Additionally, recent graduates have also been consulted on the current MAP(PA) and the proposed MPA.

### 7.2.2 Consultation processes

The consultation process was carried out over a period of six months and employed several methods including one-on-one, face-to-face interviews, face-to-face group sessions, online surveys, group discussions, documentary analysis and telephone conversations.

The internal consultation process was conducted in large and small group discussion sessions facilitated by the programme development team, using programme documentation and presentations. Breakout groups were used to ensure participant views were recorded and analysed. Unitec staff were also invited to take part in the online survey as another mechanism for capturing feedback.

Consultation with students included a face to face group session that commenced with an outlined of the proposed MPA programme, followed by a written survey to record feedback on specific questions.

External consultation began in August 2019 with face-to-face interviews, group sessions and an online survey. Potential participants were invited from Unitec's industry database. Those who agreed to participate received a consultation pack outlining the information programme. These participants were also sent an online survey, structured to collect feedback on the programme material outlined in the consultation pack. A unique identifier was used in the survey to help classify respondents and to avoid duplication of responses.

The two professional bodies – CPA Australia and CAANZ – were consulted at different stages in the process regarding programme content, to ensure accreditation compliance. Both organisations advised that given Unitec's history of successful delivery of programmes in this field, this would be considered an application for a new programme by an existing provider, as such no accreditation visit is required and a paper evaluation would suffice. At the end of the development, relevant documentation was sent to these professional bodies to complete the accreditation process.

The overall consultation process was iterative, with different stages of the programme development presented to respondents for feedback and further modification. A summary of the iterative process is outlined in Appendix 5 Timeline for MPA Consultation. A full log of the consultation of the programme

is included as Appendix 6 MPA Consultation Log.

### **7.2.3 Stakeholders' feedback and response**

The feedback on the proposed MPA programme has been extensive and iterative. The key themes from feedback, and their impact on the development of the programme are summarised below.

#### **Programme Structure**

Respondents both external and internal were generally supportive of the proposed programme structure and while some (students) felt a shorter 12-month programme would be desirable, the majority felt that the content coverage required more time. Although some respondents supported a 24-month programme, the 18-month option was felt to be an appropriate length for the proposed programme.

External stakeholders particularly supported the internship components and the use of case studies to give the programme a more realistic business context.

External and internal respondents supported the proposed content coverage but also suggested that the Business Law and the Business Environment and economics course be separated into two courses. As an outcome of this feedback, the business finance and financial accounting course in the first semester has been separated – this is a variation from how these topics are currently delivered in the MAP-PA. Furthermore, the law and economics course have been separated into two courses and expanded to accommodate additional topics in law considered important by respondents through the consultation process (including estate planning). The economics paper will also include additional components of the New Zealand business environment including mātauranga Māori and the the Treaty of Waitangi.

Internal stakeholders, including existing students, suggested a review of the Research Question course (currently offered as a separate course in the MAP(PA)) so it is better aligned with the research project. Content relating to research methods has now been incorporated into the capstone research project and/ or business report course.

#### **Graduate profile**

The graduate profile was supported by external stakeholders who felt the broad set of attributes identified were appropriate for graduates of this programme.

#### **Programme delivery**

Respondents supported the variety of delivery mechanisms proposed and emphasised the importance of case studies, internships and practical exercises and face to face class room sessions. The suggestions support the original delivery design of the programme and as a result few changes were made to this aspect of the programme.

## **Applied Focus**

External stakeholders supported the applied focus of the programme and suggested it added value to the qualification and the quality of the graduates. The applied focus was identified as a point of difference for the proposed MPA and addressed the feedback that the qualification should not focus on theory but practical application.

## **Assessments**

The proposed assessment structure was felt to be appropriate with external stakeholders supporting more controlled assessments and student respondents favouring no final exam. Some students expressed a preference for group work while others supported the consolidation of smaller assessments into fewer but larger assessments. This feedback came from current MAP(PA) students who do not have a final exam but undertake internal assessment both in controlled and non-controlled environments.

## **Content**

Respondents felt the content of each of the courses was extensive and comprehensively covered the relevant subject areas. Some suggested less emphasis on some subjects such as Auditing and Accounting Information Systems as these were not typically the activities associated with smaller CA firms. In response to the feedback, relevant courses in the programme will include topics such as Estate Planning for Small Family Businesses and Taxation of Small Business. The topics covered in Auditing and AIS will continue as these are part of the professional accreditation requirement. Ethics and Business Analytics will be covered across several courses to provide better contextual setting.

## **Employment and demand for the programme**

Respondents felt that there was a strong demand for the programme and believed it supported future employment in the Accounting and Business contexts. Employment pathways were varied but the structure leading to the designation of being a Chartered Accountant supported future employability and business success. The internship component and applied focus of the programme was supported by respondents who felt that these were strong aspects of the programme and supported future employability.

## **7.3 On-going consultation**

The Accounting industry and profession is perpetually changing with the expansion of global transactions, e-commerce and artificial intelligence. Consultation with the sector and business community will be ongoing to ensure that the programme embraces changes in the market, technology and the regulatory framework. Consultation will be in the form of ongoing student surveys, conferences and research in accounting, teaching staffs' membership of professional accrediting bodies and attendance at seminars, external moderation of courses and the annual monitor's formal evaluation of the programme. Ongoing consultation also includes engagement with the School's Industry Advisory

Committee (section 9.5.2) as well as alumni from the discipline.

Particular attention will be given to encouraging greater participation and success for Māori and Pacific students and their communities to ensure cultural and indigenous values continue to be captured as part of the graduate profile and in the delivery of the programme.

As part of the design of the programme, identifying and collecting metrics to inform a robust evaluation framework will be part of the ongoing consultation and improvement process.

## 8 RESOURCES

### 8.2 Staffing

#### 8.1.1 Relevant policies

##### 8.1.1.1 Staff recruitment, selection and appointment

Unitec's policy on *Recruitment, Selection and Appointment of Staff* sets out the guiding principles and processes to recruit and select the best possible candidate for employment.

The policy aligns Unitec's recruitment process with current New Zealand employment legislation, requirements of the *State Sector Act (1988)* and its obligations under various collective employment agreements.

##### 8.1.1.2 Senior academic staff appointments and promotion:

Unitec recognises and rewards academic accomplishments that further its strategy and vision. In line with this commitment, Unitec appoints academic staff at a level that recognises their achievements and provides staff with the opportunity to be promoted. Such actions are taken in accordance with Unitec's *Senior Academic Staff Appointments and Promotion Policy*.

##### 8.1.1.3 Academic staff development

Unitec's *Vision for a Decade* identifies that one of its primary strategic initiatives is to "ensure that the quality of teaching and learning at Unitec is continuously enhanced, by: promoting currency and excellence in teaching practice through mandatory educational development for all academic staff, with appropriate incentives [sic]". To achieve this strategic initiative, the *Academic Staff Development Policy* outlines the requirements for academic staff in terms of enhancing the quality of their teaching throughout their time at Unitec.

##### 8.1.1.4 Performance and development management

Performance and development on an individual level is recognised by Unitec as being vital to the achievements of both organisational and personal goals and objectives. The *Performance and Development Management Policy* sets out the objectives, structure, processes, and procedures governing Unitec's performance and development management system. Unitec policies and practice generate professional development plans for all staff involved with programme teaching. These developments include capability in blended learning, and mātauranga Māori.

The School of Applied Business is committed to Unitec-wide Development Priorities as outlined in Manaakitia Te Rito, Unitec's Renewal Strategy 2019-2022 (Appendix 1.4). In particular, Priority 1 focuses on improving the success of all learners, achieving parity for Māori, Pacific and Under 25s, enhancing international success, and serving the educational needs of the West, Central and North Auckland communities. To support the achievement of this goal, all Unitec staff are required to undertake professional development relating to the achievement of parity for Māori and Pacific learners.

In particular, academic staff in the School of Applied Business are required to undertake professional development in the form of two teacher capability 'badges'; one of which must relate to supporting the achievement of parity for Māori and Pacific learners.

Badges (alternatively called digital credentials) are an alternative to traditional certificates as a way of providing recognition for achievements or competencies. Each badge completed represents a level of capability, based on the evidence provided and a robust assessment. In late 2019 the entire School undertook the Living Te Noho Kotahitanga workshop and all academic staff have completed this badge. In February 2020 the entire school undertook a Moodle Standards badge while the Introduction to Te Reo badge is scheduled for delivery in March 2020.



The requirement for academic staff to undertake professional development is embedded in the Performance Partnering process at Unitec. Each year staff are required to develop a personal ADEP plan that aligns to the School's operational plan. Priorities and goals are set with each staff member in consultation with line managers and progress is monitored on a regular basis and formally reviewed annually. Professional development at Unitec follows a 70:20:10 model – Staff are encouraged to identify opportunities for formal learning (10%), to learn from others (20%) through engagement in the workplace and to demonstrate how they are applying that learning back in the workplace (70%). Academic staff in disciplines such as Accounting may also be required to participate in Continuing professional development (CPD). CPD plays an important role in maintaining the professional competency of academics and ensures staff can build skills and knowledge as their careers progress.

The School also holds weekly meetings or workshops throughout the year and these are used as a forum to engage with and professionally develop staff. The workshops in particular are designed to build skills and competencies in areas identified for development, including teaching and learning, research and ethics, student success, and working with priority group students. Staff are also encouraged to join the various workshops and development opportunities run by Te Puna Ako and other Unitec departments.

### 8.1.2 Programme staffing

The Master of Professional Accounting will be delivered by academic staff within the School of Applied Business. In addition, students will be supported by support staff comprised of work-place supervisors, tutors, and administrative / support personnel. Table 7 below outlines current staff capability within the School that will be drawn on for the delivery of the MPA. Full CVs for the staff members are included at Appendix 7 MPA Staff CVs.

**Table 7: Programme teaching staff**

Name	Qualifications	Teaching responsibilities	Research Interests
Ahesha Perera	<ul style="list-style-type: none"> <li>• PhD (Accounting), Lincoln University, New Zealand</li> <li>• MSc (Management / Accounting), University of Sri Jayewardenepura, Sri Lanka</li> <li>• BCom, University of Kelaniya, Sri Lanka</li> </ul>	Financial Accounting Auditing	Human resources / Human capital
Joanne Long	<ul style="list-style-type: none"> <li>• LLB (Hons), University of East Anglia, England</li> <li>• LLM (Hons), University of Cambridge, England</li> </ul>	Commercial Law	Law and Practice
Saman Bandara	<ul style="list-style-type: none"> <li>• Reading for PhD in Accounting at University of Canterbury, New Zealand (3rd year)</li> <li>• MBA in Finance, University of Colombo, Sri Lanka</li> <li>• BBM(Special) Degree in Accountancy, University of Kelaniya, Sri Lanka</li> </ul>	Financial Accounting Auditing	Financial accounting and reporting
James Stewart	<ul style="list-style-type: none"> <li>• MCom (Hons) Economics, University of Auckland</li> <li>• DipTchg, Teacher's Training College Auckland.</li> <li>• BCom Economics, University of Auckland</li> </ul>	Economics Business Finance and Economics Research Project	Fisheries economics
Weihua (Winnie) Ye	<ul style="list-style-type: none"> <li>• BAcc, Massey University, Auckland</li> <li>• BEngg, National University of Defense Technology, Hunan, China</li> </ul>	Taxation	

Elizabeth Rainsbury	<ul style="list-style-type: none"> <li>• PhD (Accounting), University of Auckland</li> <li>• MMS, University of Waikato</li> <li>• BMS (Hons), University of Waikato</li> </ul>	Programme Manager	Financial reporting
James Prescott	<ul style="list-style-type: none"> <li>• PhD (Accounting), Auckland University of Technology</li> <li>• MCom (Hons), University of Auckland</li> <li>• BComm, University of Auckland</li> <li>• Certificate in Tertiary Teaching, Auckland University of Technology</li> <li>• COP in Research Methods, Auckland University of Technology</li> <li>• CPA</li> </ul>	Financial Accounting Management Accounting Accounting Information Systems Business Finance Research Project	Small Business, Business and Culture, Pacific Island Business
Linda Harold	<ul style="list-style-type: none"> <li>• MMS (University of Waikato)</li> <li>• Dip Tchg</li> </ul>	Financial Accounting	Financial Reporting

## 8.3 Library services

All students have access to [Unitec's physical and online libraries](#), which support the teaching, learning, and research needs of the Unitec community, through its collection and resources and its librarians, including dedicated postgraduate librarians.

### 8.3.1 Facilities

Unitec Library includes two physical libraries, as well as the online library. Each library provides access to individual and group study spaces, photocopiers, scanners, desktop computers and laptops.

- **Te Puna Library** (Mt Albert) houses central library services and provides collections and services for a wide range of subjects. As part of a cutting-edge student hub, there are a wide variety of individual and group study areas, a teaching space, computers and laptops, and student printing services.
- **The Waitākere Library** (Waitākere) provides collections and services for subjects taught at this campus, including health, medical imaging, nursing, and social practice. This library provides study spaces, computers and laptops, and student printing services.

### 8.3.2 Collection

The print collection is made up of over 100,000 books and 252 current journal subscriptions; the online collection provides access to over 300,000 e-books and full-text electronic journals.

The library's website provides access to:

- the library catalogue;
- bibliographic and full-text databases;
- information on research methods and guidance;
- subject pages for each specific subject area taught at Unitec, which directs students to find the most relevant databases and websites easily;
- the *Study Toolbox*, an area of the website which supports assignment writing and study skills; and
- the *Unitec Research Bank*, an online open access digital repository for Unitec-produced research and theses.

Links to databases and/or specific articles can be embedded into Moodle™ courses or other learning

platforms; all electronic resources the library subscribes to can be accessed by staff and students using their PeopleSoft login.

### 8.2.3 Professional Accounting collection

See Appendix 8 MPA Library Impact Statement

## 8.3 Information management systems

[Information Technology \(IT\)](#) offers a range of technology services and support to all staff and students of Unitec. All Unitec students have access to a range of computers, more commonly found in library commons and social commons areas. Students can connect to free Wi-Fi hotspots on campus using their own wireless devices. The IT Help Desk assists students with Troubleshooting, Training and computer orientation support materials on the IT website, Computer login support and connecting personal devices to Unitec systems, Moodle login support, My Portal support and Wireless assistance.

Unitec is also a member of Eduroam, an international roaming service developed for the international research and education community. Eduroam enables visitors from Eduroam partners free access to Unitec's Eduroam wireless network and Unitec students and staff can also access wireless networks at Eduroam partners in New Zealand and overseas.

Unitec's Free4U Computing offers free introductory self-directed courses for the community. These courses give students the opportunity to develop computer skills and offer a great introduction to the most common Microsoft applications.

Unitec's [Electronic Devices and Systems Policy](#) explains student responsibilities for using their electronic devices and systems, to make sure information technology use at Unitec is as secure and risk-free as possible, while still allowing people access to software and devices.

## 8.4 Student guidance and support

Unitec provides a number of [learner guidance, support systems, and facilities](#).

### 8.4.1 Student experience team

The Student Experience Team is comprised of four student support services detailed below.

#### 8.4.1.1 Learning and achievement

The **Access4Success Disability Service** works in partnership with students with disabilities to identify strengths and potential barriers to learning and participation at Unitec. They provide resources including note-takers; NZ Sign Language interpreters; digital recorders; reader/writers for exams; processing of exam accommodation requests such as extra time and/or separate rooms; and Access Co-ordinators who can advocate on behalf of students and liaise with academic staff and other internal and external support networks.

**Academic Development Lecturers** (General, Māori, and Pacific) provide academic support to students in Te Puna (the centralised student hub), Puukenga, and the Pacific Centre. This team provides services to students to strengthen a wide range of academic study skills, including:

- academic writing;
- language development;

- maths calculations and statistics;
- physics and chemistry;
- referencing;
- critical thinking;
- time management;
- spelling and punctuation; and
- specialised post-graduate skills.

Services can be accessed via: self-help resources on the Study tool box, small group and/or one-to-one appointments in person or via Skype™, e-mail, or phone, scheduled workshops, and workshops- on-demand.

#### **8.4.1.2 Student development**

The **Career Development Team** provides a service to help students develop good employability skills, become job-ready, and develop the skills needed to effectively manage their careers. These services are available while students' study (to help them take advantage of opportunities throughout the study year), when they graduate, and as they transition into employment.

They run workshops throughout the year on topics including CV development, interview preparation, and personal brand, and also provide one-to-one career guidance appointments.

To supplement these services, a range of career resources are available online for students via the career's website, Moodle™, and social media platforms.

#### **8.4.1.3 Student well-being**

Multi-faith **Chaplaincy Services** provide spiritual reflection, prayer, and personal support.

**Confidential support and counselling services** support learners with concerns about their study and/or personal matters. Accessed through the Mt Albert campus at Te Puna Waiora or at the Waitākere campus by appointment.

The **Student Health Centre** provides access to affordable and comprehensive health, well-being, and medical services for learners, accessed through the Mt Albert campus at Te Puna Waiora.

**Student Support Advisers** are a key connection point for students to the range of support services available to them. They are available for social support and pastoral care for students managing the demands of study alongside other commitments. This team has responsibility for the delivery of the Youth Guarantee programme and also administer financial support to students in the form of hardship assistance, scholarships, and study grants.

#### **8.4.1.4 Student engagement**

These services cover:

- Unitec scholarships and awards;
- the Student Complaints Resolution;
- the Graduation Team; and
- co-ordination of Student Advocacy Services delivered through Kāhui Tū Kaha.

Unitec promotes and supports positive and pro-active student engagement through student clubs, societies, and sports groups, as well as Experience NZ activities tailored to International students.

In addition, Unitec funds student-led initiatives and Student Job Search Services via the Unitec Student Council.

An independent student advocacy service is provided by Kāhui Tū Kaha, a Ngati Whatua organisation that provides mental health/social support services in the Auckland region. Student advocates provide a safe place for Unitec students to discuss and find resolution to any concerns, complaints, or issues that are impacting their studies.

#### **8.4.2 Māori student services**

Provided for Māori students, these services promote and maintain an awareness of Unitec's Māori Strategy and Te Noho Kotahitanga. The services provided are embedded in Unitec's Student Experience Services and are delivered from the Te Puna Student Centre, Puukenga building, and Te Noho Kotahitanga Marae. Services include:

- providing general information;
- academic learning support, including one-to-one, small-group, and workshop sessions;
- specific social and cultural support for Māori learners and their whānau;
- study space, computer support, and kai space;
- course advice for new and prospective learners;
- enrolment advice for new learners;
- the Whai Ake Māori mentoring programme;
- assistance with the acknowledgement of prior learning applications;
- financial advice, including assistance with student loans and allowances, and Māori
- grants and scholarships; and
- advocacy services and administration (including advice and referrals to all Unitec support services).

The Māori Student Services team works closely with Unitec's Practice Pathway Networks and other operational support services. While Māori Student Services are particularly oriented toward Māori, the philosophy is integrated into

the wider Student Experience service provision strategy.

#### **8.4.3 Pacific Centre**

This centre provides a number of services at Unitec, including:

- a Pacific Orientation for first-year Pacific learners;
- a Fanau Evening that encourages learners to bring their families onto campus to meet staff and learn more about their family member's course of study;
- an end-of-year celebratory dinner for graduates and their families; and

- computers and study spaces which can be used by learners for self-directed study and learning.

The Pacific Centre works closely with the Student Experience team and, in particular, the Pacific Academic Development Lecturers and Student Support Advisors. Both teams can be made available at the Pacific Centre if required.

#### 8.4.4 International

Unitec's International office has a 'one-stop-shop' model that includes:

- marketing and recruitment of international learners;
- developing and maintaining institutional partner and agent relationships;
- running a student-exchange programme;
- handling enquiries and assessing applications for entry;
- setting international tuition fees;
- processing student visas and, where applicable, post-study work visas;
- advising on insurance; and
- running a bi-annual international orientation.

This team is also a signatory to the Education (Pastoral Care of International Students) Code of Practice

#### 8.4.5 Student Central

**Student Central** shop fronts are located across both Unitec campuses and are there to assist prospective and current learners with their enquiries – from first enquiry to graduation and beyond. Each centre issues ID cards; cashiering facilities are available at the Mt Albert campus.

## 9 SELF-ASSESSMENT, EXTERNAL EVALUATION, AND REVIEW

### 9.1 Academic and programme management

Unitec has an Academic Board and a number of other Academic Governance Committees (AGCs) which oversee all its programmes. This model follows guidance from the Tertiary Education Commission. The AGCs compose a structured system of rangatiratanga and kaitiakitanga which gives governance and oversight of matters related to academic quality and research at Unitec. A list of the AGCs and the way they work together is shown in the Organisational Chart of Unitec Academic Governance Committees (Appendix 1.11).

Together, these committees are responsible for setting the academic direction for Unitec, maintaining educational performance; ensuring effective quality management systems, supporting continuous improvement in learning, teaching, and research; and student outcomes including success, retention, and academic progression. Oversight and ensuring an effective QMS is an important role of the Academic Board. There is also a strategic element that includes setting Unitec's academic directions.

The Master of Professional Accounting programme sits within the School of Applied Business; the programme is led by an Academic Programme Manager, who reports to the Head of School. The two key AGCs directly relating to the programme include the Programme Academic Quality Committee (PAQC) and the Quality Alignment Board (QAB).

The programme is governed by the Applied Business Programme Academic Quality Committee (PAQC). The Applied Business PAQC includes all diploma, undergraduate and postgraduate programmes within the school. The PAQC focuses on monitoring and improving student support and achievement, maintaining quality assurance processes, improving teaching learning and assessment and ensuring that programme design and delivery are meeting stakeholder needs. Membership of this committee includes the Head of School, Academic Programme Managers, academic staff and student representatives.

PAQCs report to Te Poari Whai Kounga | Quality Alignment Board (QAB). The QAB has delegated authority from Academic Board for oversight and improvements to academic quality systems. A key role is an oversight of the PAQCs to identify areas of good practice and academic issues that need to be addressed through the review of Programme Evaluation Plans (PEPs) and external monitoring of programmes. Members of the QAB include the Directors of Research and Priority Student Success areas, the Student President, two Heads of School, one senior academic from each School and the Manager of Te Korowai Kahurangi – Academic Quality (TKK).

Other committees key to the MPA are the Unitec Research Committee (providing thought leadership in the research aspect of Unitec's core purpose, operating through the Conduct of Research Policy, overseeing the research strategy and policy) and the Post Graduate Research and Scholarship Committee (responsible for overseeing the institute's postgraduate Level 9 and 10 quality systems).

### 9.2 Programme changes

Programme changes and improvements at Unitec are formally approved by the Portfolio Rōpu | Programme Improvement Committee, which monitors and reviews all new and ongoing developments of the academic portfolio. Such approval is based on stakeholder support for change, as well as considerations of the impact on other programmes, broader Unitec practices, and on Unitec's

responsibilities to external agencies. Institutional support areas such as, Te Puna Ako, Te Korowai Kahurangi, Kaihautū, and other relevant external stakeholders often feed into the programme improvements or change process.

## 9.3 Evaluation and review

Effective evaluation is integral to ensuring what we deliver is as good as it can be, and aligned to stakeholder needs. [Āta-kōrero](#) : Evaluative Conversation (Appendix 1.12) is the process used as careful deliberation and reflective conversation is integral to evaluation.

### 9.3.1 Course Evaluation and Planning

Course Evaluation and Planning (CEP) is an active reflective and continuous improvement process that begins before a course is taught, continues through its delivery, and is completed at its end as lecturers note what lessons in design, teaching, student engagement and learning have been discovered and what changes will benefit a course into the future. The CEP offers a more formal way for lecturers, as the Kaitiaki (guardian) of the knowledge that is taught in a course, to record evaluation and improvements, which can be discussed with their Academic Programme Manager (APM) and programme team at the Āta-kōrero: Evaluative Conversation and feed valuable information into the teaching team's understanding of the programme overall.

### 9.3.2 Programme Evaluation Plans

Every year Unitec undertakes a Programme Evaluation and Planning (PEP) process which evaluates the extent to which programmes are meeting their intended purposes, using the NZQA's Key Evaluation Questions (KEQs) as a framework for evaluation. The expectation is that programme teams will gather together in a facilitated Āta-kōrero: Evaluative Conversation, where they review the results of the programme. It is important that all teaching staff are familiar with the how students are achieving, how the programme is meeting the needs of students and stakeholders and what actions are being taken in the form of SMART goals to improve the programme.

### 9.3.3 Degree monitoring

All Unitec degrees and postgraduate programmes are subject to annual, external, independent monitoring in accordance with NZQA requirements. Monitors have qualifications and experience that enable them to relate the needs and expectations of external academic and employer stakeholders to ensure the ongoing quality and relevance of programmes. Inviting their evaluative insight helps embed the principle of Whakaritenga (legitimacy). The feedback from the monitoring process adds into the Āta-kōrero: Evaluative conversations.

Individual monitors:

- are demonstrably independent of Unitec and of programme staff;
- have current discipline/practice knowledge, strategy/management capability, and proven research/ investigation skills;
- understand the roles and expectations of the ITP sector; and



- are familiar with the global trends in tertiary education and in business/community development.

For the MPA, a monitor will be appointed by NZQA at the time of approval.

#### 9.3.4 Programme review

All programmes at Unitec are subject to an independent review every five years. Programme review is an important component of the self-assessment, evaluation, and improvement process and recognises that stakeholders are critical to the success of Unitec graduates and programmes. A Programme Review is the result of self-assessment and stakeholder feedback, with the aim to ensure that the programmes are relevant, current and fit for purpose and identify opportunities for development and improvement that will meet the needs of all stakeholders.

Stakeholders who contribute to the review process include students, graduates, teachers, researchers, and professional staff.

Three major phases occur in the programme review process:

- Āta-kōrero facilitation with the school and TKK to analyse programme
- A stakeholder engagement event
- Self-assessment report is written by the school in collaboration with TKK.

The MPA will be subject to programme review on a cycle designed to meet Unitec's and NZQA's requirements.

### 9.4 Audits and reviews by standard-setting bodies

As the two professional bodies for accounting, CPA Australia and CAANZ assess the quality of tertiary programmes and whether they satisfy the academic requirements for entry into the profession. They require all accredited programs to apply for re-accreditation every five years. In order to be re-accredited by the professional bodies, the programme must meet the accreditation standards and criteria current at the time. The MPA has been submitted for accreditation to these professional bodies, and re-accreditation will be sought on the five-yearly cycle.

### 9.5 Student evaluation

Student evaluation is a critical component of learners' coherent educational experience and is a critical part of Unitec's evaluative questioning processes.

#### 9.5.1 Student Course Evaluation Surveys

Student course evaluation surveys are a key requirement for self-evaluation and an enabler to improve course and programme delivery. The principle of Ngākau mahaki is practiced through the survey, creating space for students to speak of their experiences and current needs in regards to teaching and learning, enabling staff to prepare for students who follow. The survey is designed to provide a robust and consistent approach of measuring course performance across all of Unitec. The survey questions were informed by NZQA's Key Evaluative Questions and Tertiary Education Indicators.

Through the course survey, students are asked to provide feedback on course structure, content, assessment, teaching and practice (if applicable) through an online survey sent directly by an email to students. There is a 3-week period for student responses to be received. Teachers inform students about the survey in class, on Moodle pages as well as in other class communications. Individual class results are reported back to teachers. A summary of course feedback is provided to students along with proposed course improvements the next time the course is delivered. A summary of the results and actions are also summarised by lectures in the CEP. Class, course, programme and school-level results are available to Head of Schools and Academic Programme Leaders and academic staff through EPI reports provided by TKK Insights. The information is used in CEP and PEP reports and as part of the Āta-kōrero Evaluative Conversation process.

### **9.5.2 Interim Course Evaluation**

The School of Applied Business has an interim course evaluation in week 3 or 4 of each semester, to monitor how courses are going. Staff can use a survey instrument that has been prepared using Google docs or use an evaluation tool of their choice. The feedback is summarised and communicated to the students along with any actions. APMs review the course summary feedback to identify if there are any issues.

## **9.6 Stakeholder engagement and feedback**

Periodically, Unitec conducts surveys of students, graduates, employers, and staff. Findings are reported to the Executive Leadership Team and relevant Boards and Committees, and disseminated to staff members.

Surveys of students and graduates feed into the PEP data prepared by TKK which is evaluated by programme teams in the Āta-kōrero conversations that form part of the Programme Evaluation Planning. Pulse surveys of staff inform the executive leadership and Heads of Schools. The results are discussed with staff in staff meetings. Programme-related findings are evaluated and used to determine improvement actions, which are recorded and tracked through the PEP.

Institutional support for programme development and improvement come from a number of institutional services. These services are also stakeholders in that they help ensure institutional commitments are honoured. For example, Te Puna Ako supports the development of teacher practice; Kaihautū support the embedding of mātauranga Māori; and Te Korowai Kahurangi provides advice on quality and other process matters.

### **9.6.1 Graduate Surveys**

Graduate Surveys are conducted to collect information about graduate destination in terms of employment and further study, and the relevance of Unitec programmes to their employment. This provides important information on KEQ 2 of the PEP on how well do programmes meet stakeholder needs.

The Surveys occur twice a year, soon after the graduation ceremonies in April and September. Results of Graduate Surveys are shared with staff, reported at relevant Boards and Committees. The results are displayed in a Graduate Surveys Dashboard and form part of the performance data reviewed by

programmes as part of the Āta-kōrero process.

### 9.6.2 Advisory group

In keeping with Unitec's institutional Guidelines for Industry Advisory Committees, the Applied Business School has an established Industry Advisory Committee (IAC). Comprised of a number of stakeholder representatives, this group has a key role in ensuring that programmes in the School are developed in accordance with the needs of relevant industries and key stakeholder groups.

In 2019, the Industry Advisory committee met two times to provide input into programme developments within the School. Going forward, the IAC will meet twice a year as required by advisory committees, and will focus on their key function of providing input to ensure programmes are up to date and meet the needs of employers and stakeholders. The current membership of the School of Applied Business Industry Advisory Committee is listed on the table below.

*Table 8: School of Applied Business Industry Advisory Committee*

Name	Title/Organisation	Stakeholder Representation
Andrew Lister	Operations & Change Manager – Foodstuffs	Operations
Chris Grimshaw	Operations Manager – Measure & Draw	Operations
Navjot Gulati	Sales & Marketing Analyst – Methven	Operations
Kirsten Jones	People & Culture – Competenz NZ	People and HR
Justin Durocher	Auckland Council	People and HR
Sylvie Thrush Marsh	Chief HRO – MyHR	People and HR
Forsythe Thompson	Digital Marketing	Digital Marketing
Richard Conway	CEO – SEO Author, Digi Entrepreneur	Digital Marketing
Angela Farrelly	Strategy, Brand, Digital	Digital Marketing
Wendy Thompson	Social Media Marketing CEO	Digital Marketing
Peter Hall	Consumer Marketing Head – IAG	Marketing
William Johnston	Accounting (CA) – Jacal	Accounting
Stuart Bilbrough	Accounting – Tamaki Health	Accounting
Gordon Tian	Accounting	Accounting
Jeremy Greenbrook-Held	Data Analysis Mgr – NZ companies Office, MBIE	Data Analytics
Nishanta Medagoda	AI and ML Engineer – insite.ai	Data Analytics
Dr Andrew Robertson	Group Lead, Customer Insight & Evaluation – IRD	Data Analytics
Paulo Gottgroy	Senior Manager, Data Sciences – Air New Zealand	Data Analytics

## 10 RESEARCH

### 10.1 Research strategy

Research at Unitec is applied, practical, collaborative and industry-based. It gives staff and students the opportunity to be creative and innovative, while making positive and powerful changes in industries and communities. Research at Unitec refers to a wide variety of activities conducted by both staff and students. This activity involves the:

- generation of new knowledge;
- application of existing knowledge in novel or useful ways; and
- the integration of knowledge through inter-disciplinary work.

Research activity may be undertaken as:

- researcher-driven academic research;
- research funded by external stakeholders in the form of grants or projects;
- postgraduate or undergraduate student research projects; and
- other research where the outcome is either quality assured publication, performance or exhibition.

Unitec's research strategy has been developed in the context of the New Zealand Government's *Tertiary Education Strategy 2014-2019*, which places a particular emphasis on partnership with industry and producing research outputs that have greater "relevance...to industry and wider society"<sup>6</sup>. As outlined in the *Unitec Research and Enterprise Strategy 2015-2020*, the strategy focuses on two main aims, which are informed by six key actions. The School of Applied Business Research Strategy is informed by this key institutional document.

All staff teaching on a degree are required to be research active, and the School of Applied Business is currently meeting this requirement. Please see Appendix 9 School of Applied Business Research Strategy 2020.

#### 10.1.1 Tūāpapa Rangahau / Research and Enterprise Office

Unitec's Tūāpapa Rangahau/Research and Enterprise Office (REO) combines the management and administration of staff and student research at Unitec, under the leadership of the Dean of Research and Enterprise. The activities of the unit focus on the following main areas:

- **Connecting Researchers:** Research partners work with the Dean Research and Enterprise to support Schools, and to provide specialist expertise across the institute in private and public sector partnerships, contracts and funding as well as Māori research and research performance/management.
- **Research Outputs and PBRF:** This includes collecting and reporting of all Unitec's research related activity and research outputs, and managing Unitec's Performance Based Research Fund (PBRF) activities.
- **Project Management, Research Administrators and Support:** Tūāpapa Rangahau assists staff to deliver on their externally funded research and consultancy contracts by providing information

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<sup>6</sup> 2 Ministry of Education, Ministry of Business, Innovation and Employment (2014, p.17). Tertiary Education Strategy: 2014-2019. Wellington, New Zealand: Ministry of Education, Ministry of Business, Innovation and Employment

and assistance with, for example, hiring research assistants, procurement, invoicing etc.

- **External Grants and Funding:** The Senior Grants Advisor helps staff seek and win external funding for research projects and in consultancy activity. Tūāpapa Rangahau also serve as a point of contact for external stakeholders wishing to engage with Unitec and the expertise of its staff. Tūāpapa Rangahau is responsible for commercialisation activity, technology transfer and the management of intellectual property, and also manage various internal funding schemes that act as a seed fund to support staff research.
- **Research Professional Development:** Tūāpapa Rangahau supports researchers achieving their professional development goals. Researchers are invited to participate in workshops, master classes, writing retreats and a variety of other professional development offerings.
- **Postgraduate Student Research:** This includes the administration and management of several aspects of student research. The unit administers some Postgraduate Scholarships and is responsible for administrative support for the Postgraduate Research and Scholarships Committee.
- **Ethics:** Tūāpapa Rangahau is responsible for administrative support for the Unitec Research Ethics Committee (UREC), an accredited institutional ethics committee.
- **Māori Research at Unitec:** The purpose is to coordinate the development and sustaining of long-term institutional relationships with iwi, the public sector, Government agencies, and Māori/iwi research institutes; to champion increasing external research funding by overseeing the planning and writing of research grants, and the negotiation of externally funded scholarships and grants especially where Māori are the focus; and to support the establishment and operation of externally-funded cross-institutional research projects.
- **Publishing:** Tūāpapa Rangahau runs a peer-reviewed creative commons electronic publishing services in which research are able to publish their work.

## 10.2 Research policies

### 10.2.1 Conduct of research

Unitec staff and learners must adhere to the national and international standards in research and scholarship, such that their activity contributes to the fulfilment of Unitec's objectives and enhances and protects researchers', participants' and Unitec's reputation and standing. These standards are set out in *Unitec's Conduct of Research Policy*.

### 10.2.2 Conduct of student research

*Unitec's Conduct of Student Research Policy* stipulates that learners will be supported, through robust academic processes and a collegial academic environment, to achieve high standards in their research. The policy sets out responsibilities for each of the stages of the student research 'lifecycle', including, but not limited to: supervision; development and approval of research proposals; research presentation; examination; and publication.

The policy is supported by Supervision of Student Research Guidelines, Proposal Approval of Student Research Guidelines and forms plus supervision agreements.

### 10.2.3 Research ethics

Research at Unitec is undertaken in accordance with its Research Ethics Policy. This states that all staff, and students have the responsibility to ensure all research that involves humans as participants complies with this policy and those standards and processes meet ethical requirements. The Unitec Research Ethics committee is responsible for reviewing all staff and student research applications that involve human participants.

## 10.3 Staff research

Research planning for staff at Unitec follows a partnering model; Tūāpapa Rangahau partners, the Head of School, School Research Champions, and Academic Programme Leaders partner with individual staff members to assist with supporting their research and achieving Unitec's research goals. A critical part of the Research Planning process is ensuring that all research eligible staff with time allocations for research have completed an annual Individual Research Plan, and that their main research goals for the year are included in their ADEP so line managers can support their research activity across the year (with assistance from the School Research Champions and others as needed).

The MPA courses will be taught by research-active staff drawn from the accounting discipline at Unitec. All academic staff publish their research in a range of peer-reviewed journals and present at domestic and international conferences; a number of staff act as referees for journals and conference submissions and/or as examiners for Masters' and doctoral theses.

The research profile of the School of Applied Business lies in a range of areas, as outlined in Appendix 9 School of Applied Business Research Strategy 2020; this gives an indication of the breadth of research interests of staff teaching on the proposed programme. A complete list of recent, relevant staff research outputs for staff expected to teach on this programme is included in individual CVs at Appendix 7 Staff CVs. Appendix 10 includes individual staff member Research Plans for the year 2020.

## 10.4 Student research

Students are exposed to research across the MPA programme, and are given opportunities to engage with research more actively.

- During *ACTY9045 Research Project*, students will be introduced to research methods and associated skills. The students will prepare a Research Proposal which will be presented to the class and academic staff. Feedback will be provided to help student improve the research proposal before the commencement of the Research Project, which involves students undertaking applied research in a project focusing on a specific business question. The projects may be generated at organisations where students are employed. Students receive supervision from a staff member with expertise in the research project's topic or area.
- In addition, students are able to present and discuss their research at an annual Unitec Research Symposium.

## 10.5 Research application

Research generated by staff is presented to staff at a Research Seminar on a regular basis. Students enrolled in the Master of Professional Accounting will be invited to the seminars.

## 12 APPENDICES

Appendix 1	Unitec Strategy, Policy and Procedure Documents
	Appendix 1.1
	Appendix 1.2
	Appendix 1.3
	Appendix 1.4
	Appendix 1.5
	Appendix 1.6
	Appendix 1.7
	Appendix 1.8
	Appendix 1.9
	Appendix 1.10
	Appendix 1.11
	Appendix 1.12
	Appendix 1.13
	Appendix 1.14
Appendix 2	MPA Course Descriptors
Appendix 3	Personal Learning Agreement
Appendix 4	MPA External Moderation Plan Draft
Appendix 5	Timeline for MPA Consultation
Appendix 6	MPA Consultation Log
Appendix 7	MPA Teaching Staff CVs
Appendix 8	Library Impact Statement for MPA
Appendix 9	School of Applied Business Research Strategy 2020
Appendix 10	Individual Staff member Research Plans