

# Faculty of Commerce

## The Degree of Bachelor of Commerce (BCom)

See also General Course and Examinations Regulations.

for that degree relating to the course.

The Degree of Bachelor of Commerce

Note: Such regulations include prerequisites, combinations of subjects and practical work.

is awarded with a major in: Accounting; Business Economics; Economics; Finance; Human Resource Management\*; Information Systems; International Business\*; Management\*; Operations and Supply Chain Management\*; Marketing\*; Strategy and Entrepreneurship\*; Taxation and Accounting.

Admission to the Programme

Standard of Entry and Approvals Required for Admission to the Programme

All students must satisfy Regulation A of the Admission Regulations.

### 4. Direct Entry into 200-level Courses

Note: Details of majoring requirements are given in Schedules A and B for this degree.

Subject to the approval of the Dean of Commerce, a student who has achieved a sufficient standard

in a subject or subjects in the National Certificate of Educational Achievement (NCEA) or other

comparable examination may be enrolled in one or more courses listed in the Schedule at 200-level

without having passed the appropriate prerequisite for that course provided that:

(b) Structure: To qualify for the degree of Bachelor of Commerce:

i. a candidate must pass courses having a minimum total value of 360 points; and

a. at least 255 points must be from courses listed in Schedule C to the Regulations for the degree of Bachelor of Commerce

b. at least 75 of these 255 points must be from Schedule A to the Regulations for the degree of Bachelor of Commerce

c. up to 105 points (the balance of the 360) may be for courses from any degree of the University. These courses will be subject to the Regulations for the other degree.

(a) if the candidate is credited with the course, he or she shall not thereafter be credited with any prerequisite of that course, and

(b) if the candidate fails the course but in the opinion of the examiners attains the standard for a pass in another course at 100 or 200-level, he or she may be credited with a pass in such

course or courses as the Dean of Commerce shall decide.

Note: Before being recommended by the Dean for admission under this regulation a candidate shall take such tests as the Dean may require.

Transfers of Credit and Exemptions

ii. within the structure outlined in clause b(i) a candidate must pass courses to the value of:

a. At least 225 points must be for courses above 100-level.

b. At least 90 points must be for courses at 300-level.

### 5. Credit for Study for Other Qualifications

The Dean of Commerce may grant credit towards the degree from any tertiary or other qualification

where the content and standard of such study are considered appropriate to the degree. Credit

may be specified or unspecified, and will be at an appropriate level. Credit from a completed degree

will not exceed a maximum of 120 points. Credit from an incomplete degree, diploma or other tertiary

qualification will not exceed 240 points.

## 2. Requirements upon Courses from Other Degrees

A candidate must also satisfy the requirements for a Major as listed in Schedule B

A candidate exercising an option of enrolling in a course which is from the Schedule for another degree shall comply with the pertinent regulations





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**300-level**

Required: At least 60 points from 300-level INFO courses. Note: Students may substitute COSC 332 or COSC 362 for any 15-point INFO course.

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**International Business\***

\* Subject to UNZ CUAP approval due December 2015

Students intending to complete the BCom majoring in International Business must be credited with the five compulsory core courses and the following:

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**100-level**

Required: (MKTG 100 or MATH 101 or MATH 102) and ECON 104; and 30 points in a single subject selected from (FREN, CHIN, SPAN, JAPA, GRMN, RUSS).

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**200-level**

Required: ECON 222, FINC 201 and MGMT 221; and 15 points from FINC 203, MGMT 228, MKTG 201, MKTG 204.

Note: Students intending to proceed to the BCom(Hons) or MCom degree in Finance must have passed ECON 213.

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**300-level**

Required: FINC 344, MGMT 332 and (MGMT 344 or MGMT 320); and 15 points of FINC 301, MGMT 324, MKTG 301, MKTG 305, MKTG 309, MKTG 314.

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Students intending to major in International Business should carefully examine the prerequisites and other details of the courses in the Course Catalogue section to ensure that they plan an appropriate pathway to the 200-level and 300-level courses they wish to take.

**Management\***

\* Subject to UNZ CUAP approval due December 2015

Students intending to complete the BCom majoring in Management must be credited with the five compulsory core courses and the following:

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**100-level**

Required: (MGMT 170 or MSCI 101) and MKTG 100.

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**200-level**

Required: MGMT 206, MGMT 207; and 30 points from MGMT 208, MGMT 221, MGMT 230, MGMT 270, MGMT 281, MKTG 201.

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**300-level**

Required: MGMT 301, and either (MGMT 344 and 30 points of 300-level courses from MGMT or MKTG) or (MGMT 320 and 15 points of 300-level



ACCT 311	Financial Accounting Theory	15	S1	P: ACCT 211 or ACIS 211 R: AFIS 301, ACIS 311, AFIS 311, AFIS 501.
ACCT 312	Advanced Financial Accounting	15	S2	P: ACCT 211 or ACIS 211 R: ACIS 312, AFIS 301, AFIS 312, AFIS 501.
ACCT 316	Public Management and Governance	15	NO	P: Any 75 points from (ACCT, ECON, EURA, EURO, FINC, INFO, MGMT, MKTG, POLS, ACIS, AFIS, LAWS 206). At least 45 of these points must be at 200-level. R: ACIS 316, AFIS 316, AFIS 516, POLS 316 EQ: ACIS 316, and AFIS 316
ACCT 332	Advanced Management Accounting	15	S2	P: (1) ACCT 222 or ACIS 222; and (2) ACCT 103 or ACIS 103 R: ACIS 332, AFIS 332, AFIS 322, AFIS 522
ACCT 340	Social and Environmental Reporting	15	S1	P: (1) 30 points (two papers) from the following 100-level courses: ACCT 102 (or ACIS 102), ACCT 103 (or ACIS 103, AFIS 122, AFIS 188), ECON 105, MGMT 101 or POLS 103; (2) At least 30 points (two papers) at the 200-level. Students without part (1) of this pre-requisite but with 30 points in other appropriate courses (e.g. in science or technology) may enter the course with the permission of the Head of Department. R: ACIS 340, AFIS 340
ACCT 341	Public Accounting and Finance	15	S2	P: (1) 30 points from ACCT 102, ACIS 102, ACCT 103, ACIS 103, ECON 105, MGMT 100, MGMT 101, POLS 103; and (2) 30 points at 200-level or above in any subject. Students without part (1) of this prerequisite but with 30 points in other appropriate courses (e.g. in science or technology) may enter the course with the permission of the Head of Department. R: ACIS 341, AFIS 341
ACCT 342	Contemporary Issues in Management Accounting	15	NO	P: (1) ACCT 222 or ACIS 222; and (2) ACCT 103 or ACIS 103 R: ACIS 342, AFIS 322, AFIS 342, AFIS 522.
ACCT 346	Auditing	15	S1	P: (1) INFO 123 or ACIS 123; and (2) ACCT 211 or ACIS 211. R: ACIS 346, AFIS 306, AFIS 346, AFIS 506. RP: INFO 243 or ACIS 243.
ACCT 356	Advanced Auditing	15	S2	P: ACCT 346 or ACIS 346 R: ACIS 356, AFIS 306, AFIS 356, AFIS 506.
ACCT 358	Advanced Issues in Taxation	15	S1	P: (1) ACCT 152 or ACIS 152, or LAWS 101; and (2) ACCT 254 or ACIS 254 or LAWS 326 or LAWS 352 or LAWS 394 or LAWS 395 R: ACIS 358, ACIS 354
ACCT 359	Further Issues in Advanced Taxation	15	S2	P: ACCT 358 or ACIS 358 R: ACIS 359, ACIS 354 EQ: ACIS 359
ACCT 365	Special Topic	15	NO	P: Subject to approval of the Head of Department. R: AFIS 365
ACCT 367	Special Topic	15	NO	P: Subject to approval of the Head of Department. R: AFIS 367
ACCT 368	Special Topic	15	NO	P: Subject to approval of the Head of Department. R: AFIS 368
ACCT 369	Special Topic	15	NO	P: Subject to approval of the Head of Department. R: AFIS 369

ACCT 390	Accounting Internship	15	S1 S2	P: (1) At least 60 points in 200 level ACCT courses (2) Subject to Head of Department Approval R: ACCT 364, ECON 390, FINC 390, MKTG 390, INFO 390
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## Computer Science 225









## Information Systems

Note: In the past many courses below were prefixed with ACCT or AFIS or ACIS. From 2011, the prefix was changed to INFO and all the courses changed to either 15 points or 30 points.

Course Code	Course Title	Pts	2016	P/C/R/PP/EO
INFO 123	Information Systems and Technology	15	S1 S2	R: ACIS 123, AFIS 123, AFIS 124
INFO 125	Introduction to Programming with Databases	15	S1	R: ACIS 125, AFIS 125
INFO 213	Object-Oriented Systems Development	15	S1	P: 30 points from INFO 123, ACIS 123, INFO 125, ACIS 125, COSC 121, COSC 122 R: ACIS 213 and AFIS 213 after 1996.
INFO 223	Business Systems Analysis	15	S2	P: (1) 15 points from (INFO 123, INFO 125, COSC 121, COSC 122) (2) An additional 15 points from the Commerce Schedule. R: INFO 203, ACIS 203, AFIS 203, AFIS 223
INFO 243	Accounting Information Systems	15	S2	P: (1) ACCT 103 or ACIS 103; and (2) INFO 123 or ACIS 123 R: ACIS 243, AFIS 243
	15			15 <span style="float: right;">15</span>

Award Regulations

INFO 390	Information Systems Internship	15	S1 S2	P: (1) 45 points at 200 level from INFO (can substitute 15 points at 200 level INFO for 15 points at 200 level COSC or SENG) (2) An additional 15 points at 200 level (3) Subject to Head of Department Approval R: INFO 362, INFO 330, ACCT 390, ECON 390, FINC 390, MKTG 390
INFO 393	Information Systems Project Management	15	S2	P: 1) 15 points at 200-level from INFO; and (2) an additional 15 points at 200 level from the Commerce Schedule or SENG R: INFO 313, ACIS 313, AFIS 313, MSCI 322, MSCI 324, MGMT 372, MSCI 372

Law

Course Code	Course Title	Pts	2016	P/C/R/RP/EQ
LAWS 355	European Union Law	15	S1	P: (i) LAWS 101; and (ii) LAWS 110 C: LAWS 202-LAWS 206. Students enrolled in other degrees, who do not have the above prerequisites and corequisites, but have completed appropriate courses in another discipline, may apply to the Head of Department for a waiver. R: EURO 311, EURA 311

Management

Course Code	Course Title	Pts	2016	P/C/R/RP/EQ

Award Regulations



MGMT 373	Quality Management	15	S2	P: (1) MGMT 270 or MSCI 270; and (2) MGMT 271 or MSCI 271 R: MSCI 323, MSCI 373 EQ: MSCI 373
MGMT 390	Management Internship	15	S1 S2	P: (1) 60 points at 200-level or above in MGMT; and (2) Subject to Head of Department Approval R: ARTS 395, ECON 390, FINC 390, MKTG 390, ACCT 364, INFO 390

## Management Science

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Award Regulations

MKTG 204	Consumer Behaviour	15	SU1 S2	P: Any 30 points in ACCT, COMS, ECON, INFO, MGMT, MKTG, MSCI, PSYC or SOCI R: MGMT 204 EQ: MGMT 204
MKTG 205	Services Marketing and Management	15	S2	P: (1) MKTG 100; and (2) ECON 104; and (3) STAT 101; and (4) A further 15 points in MGMT or MSCI R: MGMT 317; MKTG 313
MKTG 230	Business, Society and the Environment	15	S2	P: (1) 60 points from ACCT, ECON, INFO, MGMT, MKTG, MSCI, PSYC, SOCI; or (2) 60 points from Science R: MGMT 230 EQ: MGMT 230
MKTG 305	Strategic Marketing	15	S2	P: (1) MKTG 201; and (2) MKTG 202; and (3) MKTG 204 R: MGMT 316; MKTG 301 EQ: MKTG 301
MKTG 307	Advertising and Promotion Management	15	S1	P: (1) MKTG 201; and (2) MKTG 202; and (3) MKTG 204 R: MGMT 318; MKTG 303
MKTG 309	International Marketing	15	S1	P: At least 30 points of 200-level courses in MKTG R: MGMT 316
MKTG 310	Customer Experience	15	S2	P: (1) MKTG 201; and (2) MKTG 202; and (3) MKTG 204 R: MGMT 310 EQ: MGMT 310
MKTG 311	Retail Marketing	15	S1	P: (1) MKTG 201; and (2) MKTG 202; and (3) MKTG 204 R: MGMT 311 EQ: MGMT 311
MKTG 314	Tourism Marketing and Management	15	S1	P: Any 45 points 200-level ECON, MGMT, MKTG, MSCI, POLS, PSYC, SOCI, GEOG or other social science approved by the Head of Department R: MGMT 340 EQ: MGMT 340
MKTG 315	Marketing for Behavioural Change	15	S2	P: Any 45 points 200-level or above in COMS, MGMT, MKTG, PSYC or SOCI R: MGMT 341 EQ: MGMT 341
MKTG 390	Marketing Internship	15	S1 S2	P: (1) MKTG 201 and MKTG 202 (2) Subject to Head of Department Approval R: ECON 390, FINC 390, ARTS 395, ACCT 324, INFO 390

## Mathematics and Statistics

These subjects are not available as a major for the BCom, but the courses can be counted towards the degree. A maximum of 60 points in Mathematics and Statistics at 100 and 200-level may be included in the 255 points required for courses in this Schedule. The 60 points at 300-level in a single subject, required in terms of Regulation 1b(iii)(d), may not include Mathematics and Statistics.

## Commerce Graduate and Postgraduate Qualifications Time Limit Schedule

A candidate for the BCom(Hons) degree or the MCom degree shall normally be enrolled as a full-time candidate.

- (1) A candidate may be enrolled part-time with the approval of the Dean of Commerce.
- (2)

Note: Any extension to maximum time limits must be approved by the Dean of Commerce.

It should be noted that unless a different date is formally approved by the Academic Board, enrolment is considered to commence on 1 March.


Award Regulations





fails three or more Group A courses or fails a Group A course more than once will not be permitted to proceed with the diploma. A candidate who repeats a course may be awarded only a pass or fail grade.

### **7. GradDipBA with Distinction**

The Graduate Diploma in Business Administration may be awarded with Distinction.

### **8. Transfer from MBA**

A candidate for the Degree of Master of Business Administration who has satisfied all requirements for the diploma may apply to withdraw from the degree and be awarded the diploma.

### **9. Term Dates and Dates for Enrolment and Withdrawal**

The first term for the diploma starts on the second Monday in February.

The final date for enrolment in the Graduate Diploma in Business Administration courses is the second Friday of the MBA term. Candidates who discontinue by this date receive a refund of fees.

The final date for discontinuation from Graduate



Bachelor of Science with Honours, Master of Science, Master of Commerce, Bachelor of Arts with Honours, Master of Arts.

- (f) A candidate who has presented the coursework component of a Master of Commerce degree that includes a thesis but who has not submitted his or her thesis, may apply to the Academic Board for the award of the Bachelor of Commerce with Honours degree, provided that the coursework passed for the Master of Commerce degree satisfies the requirements for the Bachelor of Commerce with Honours degree in that subject.
- (g) No candidate may enrol for the degree in a subject for a second time, having previously presented himself or herself for examination in that subject at BCom(Hons) or MCom level, except that if a candidate's performance in a course has been seriously impaired by illness or other circumstances, the Academic Board may permit the candidate to repeat the examination for that course one further time, at which he or she shall be eligible for the award of Honours.
- (h) A candidate who having commenced study for the degree withdraws from all or part of the course without completing the assessment requirements may not re-enrol without the permission of the Academic Board.
- (i) A candidate may qualify for the award of a second or subsequent BCom(Hons) degree

(consecutive honours) by passing a complete BCom(Hons) programme in a second subject.

- (j) The programme of study must have a minimum of 120 points (1.0 EFTS).

#### 4. Subjects and their Prerequisites for the Degree

The subjects for the degree and their prerequisites are given in the Schedule to these Regulations.

#### 5. Class of Honours

There shall be three classes of Honours: First Class Honours, Second Class Honours and Third Class Honours. Second Class Honours shall be awarded in two divisions: Division 1 and Division 2.

#### 6. Combined Honours Degree

With permission of each of the Heads of Department concerned, a candidate may complete the degree of Bachelor of Commerce with Honours in two subjects (combined Honours). A student wishing to complete a combined BCom(Hons) degree must satisfy the course requirements for entry to Honours in each subject, take Honours-level courses totalling at least 60 points (0.5 EFTS) in each subject, with a total points value no less than the minimum allowed for a BCom(Hons) degree in either subject. Included in these courses must be a research paper that normally would reflect the combined nature of the degree.

## Schedule to the Regulations for the Degree of Bachelor of Commerce with Honours

For full course information, go to [www.canterbury.ac.nz/courses](http://www.canterbury.ac.nz/courses)

### Accounting

Courses totalling 1.00 EFTS (or 120-points) will include ACCT 614, ACCT 680, and 60 points selected from (ACCT 601-679). Up to 30 points may be selected from any other Honours level qualification as approved by the Head of the Department of Accounting and Information Systems. The research project undertaken to fulfil the requirements for ACCT 680 must have a significant component related to the subject of Accounting.

Normally a grade average of B+ or better is required in ACCT 300-level prerequisite courses or other 300-level courses which the Head of the Department of Accounting and Information Systems approves or considers relevant.

P: 60 points in Accounting at 300-level, plus 30 points at 300-level in courses which the Head of

the Department of Accounting and Information Systems considers relevant.

### Economics

ECON 680 and six courses or their equivalent from ECON 601-679. Normally a grade average of B+ or better is required in 300-level Economics prerequisite courses. Enrolment in any combination of courses is subject to the approval of the Head of Department. Some second semester courses may have a first semester course as a prerequisite. Candidates can normally attempt each course on o er only once. All full-time candidates shall normally take ECON 680 and three other courses or their equivalent in each semester.

P: (1) ECON 206 or ECON 325; and

- (2) ECON 213 or STAT 202 or STAT 213; and
- (3) ECON 203 or (ECON 207 and ECON 208); and
- (4) 60 points in ECON 300-level courses, including at least 15 points from ECON 321, 324, 326 (or equivalent as approved by the Head of Department).

# The Degree of Master of Applied Finance and Economics (MAFE)

See also General Course and Examination Regulations.

## 1. Qualifications Required to Enrol in the Degree

Every candidate for the Degree of Master of Applied Finance and Economics, before enrolling in the course of study for this degree, shall have:

- (a)
  - i. qualified for a degree in a New Zealand university or
  - ii. been approved as a candidate for the degree by the Dean of Commerce, and
- (b)
  - i. ECON 202 or ECON 207 or an equivalent Intermediate Microeconomics course.
  - ii. FINC 201 or an equivalent Business Finance course.
  - iii. MATH 102 or an equivalent introductory course containing calculus.
  - iv. STAT 101 or an equivalent statistics course containing estimation and hypothesis testing.

No candidate shall enrol in this degree if he or she has already qualified for the award of an Honours degree or higher in Economics.

Note: Relevance and standard of undergraduate studies are the main criteria for approval.

## 2. Course of Study

To qualify for the Master of Applied Finance and Economics a student must satisfactorily pass:

- (a) FIEC 675; and
- (b) 135 additional points selected from:
  - i. 60 points from ECON 601-669, including at least 30 points from ECON 620-669; and
  - ii. 60 points from FINC 601-669, including at least 30 points from FINC 620-669; and
  - iii. FIEC 601 or, at the discretion of the Head of Department of Economics and Finance, an additional 15 points from ECON 601-669 or a total of 20 points from ECON 601-669 and FINC 601-669.
- ii. 2.
- a)d









the Dean of Commerce.

## 2. Structure and Requirements of the Degree

To qualify for the degree a candidate must pass:

- (a) 0.375 EFTS (or 45 points) of courses listed in Group A of the schedule to the degree; and
- (b) 0.375 EFTS (or 45 points) of courses listed in Group B of the schedule to the degree; and
- (c) 0.375 EFTS (or 45 points) comprised of MBAZ 604 plus 30 points from courses listed in Group C of the schedule to the degree.
- (d) 0.375 EFTS (or 45 points) of courses listed in Group D of the schedule to the degree.

## 3. Credit Based Upon Previous Studies

A candidate, on the basis of previous studies, may be exempt from courses in the Schedule to the Regulations for the Degree of Master of Business Information Systems and will replace these courses with other appropriate postgraduate courses as approved by the Head of Department.

## 4. Repeating of Courses

A candidate is permitted to repeat a maximum of two courses. MBIS 691 and MBIS 680 cannot be repeated.

## 5. Approval of Course of Study

The personal course of study of a candidate shall be approved by the Dean of Commerce. The structure of the MBIS programme is closely prescribed. A candidate may, with the approval of the Dean, replace up to 0.125 EFTS (or 15 points) in courses from Group B and up to 0.125 EFTS (or 15 points) from Group C of the schedule to the degree with courses prescribed for another subject at an equivalent level.

## 6. Time Limits

A candidate shall complete the programme of study in accordance with the time limits set out in the Commerce Graduate and Postgraduate Qualifications Time Limit Schedule starting from the date of first enrolment for the Master of Business Information Systems.

## 7. MBIS with Distinction

The degree may be awarded with Distinction.

## 8. Award of PGDipBIS instead of MBIS

A candidate for the degree who has satisfied all requirements for the Postgraduate Diploma in Business Information Systems may apply to withdraw from the degree and be awarded the diploma.

# Schedule to the Regulations for the Degree of Master of Business Information Systems

For full course information, go to [www.canterbury.ac.nz/courses](http://www.canterbury.ac.nz/courses)

## Group A

## Group C

Course Code	Course Title	EFTS	2016	P/C/R/PP/EQ
MBAZ 601	Managerial Accounting	0.1250	T1	P: Subject to approval of the Director of Postgraduate Management Development R: MBUS 611, MBAD 601
MBAZ 602	Business Economics	0.1250	T1	P: Subject to approval of the Director of Postgraduate Management Development R: MBAD 604, MBUS 614
MBAZ 604	Business Research Methods	0.1250	T2	P: Subject to approval of the Director of Postgraduate Management Development R: MBUS 642, MBAD 679
MBUS 650	Business Strategy	0.1250	T3	P: Subject to approval of the Director Postgraduate Management Development R: MBUS 624, MBAD 631, MBAD 632

15 points from another relevant subject at NQF Level 8 or higher, subject to approval by the relevant Head of Department and the Dean.

## Group D

Course Code	Course Title	EFTS	2016	P/C/R/PP/EQ
MBIS 680	Research Project	0.3750	A	P: Subject to approval of the Head of Department

## The Degree of Master of Business Management (MBM)

See also General Course and Examination Regulations.

### 1. Qualifications Required to Enrol in the Degree

Every candidate for the Degree of Master of Business Management, before enrolling in the course of study for this degree, shall have:

- qualified for a New Zealand university degree with at least a B grade average in 300-level courses, or equivalent, or been admitted ad eundem statum as the holder of such a degree; and
- been approved as a candidate for the degree by the Dean of Commerce.

Applicants must demonstrate a high proficiency in English. Applicants who speak English as a second language will be required to produce evidence that their ability to communicate in English is of an adequate standard. This may include TOEFL, or other tests, interview, or comprehension tests in order to ensure that an applicant will be able to communicate and participate fully in the course.

Note: An IELTS score of at least 6.5 (with no section lower than 6.0); or a TOEFL internet-based score of at least 90 with no section lower than 20, is required of applicants who speak English as a second language.

### 2. Degree Requirements

To qualify for the degree a candidate must

- pass courses totalling 1.000 EFTS that are listed in Group A of the schedule to the degree; and
- pass courses totalling 0.125 EFTS that are listed in Group B of the schedule to the degree; and
- pass courses totalling 0.375 EFTS that are listed in Group C of the schedule to the degree.

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### **5. Repeating of Courses**

A candidate is permitted to repeat a maximum of two courses. No Group C course can be repeated.

### **6. Approval of Course of Study**

The personal course of study of a candidate shall be approved by the Dean of Commerce. The structure of the MBM programme is closely prescribed. A candidate may, with the approval of the Dean, replace up to 0.125 EFTS (or 15 points) in courses from Group B of the schedule to the degree with courses prescribed for another subject at an equivalent level.

### **7. Time Limits**

A candidate shall complete the programme of study in accordance with the time limits set out

in the Commerce Graduate and Postgraduate Qualifications Time Limit Schedule starting from the

MBUS 651	Business Development and Entrepreneurship	0.1250	T3	P: Subject to approval of the Director Postgraduate Management Development R: MBUS 635, MBAD 654
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### Group C

Course Code	Course Title	EFTS	2016	P/C/R/RP/EQ
MBAZ 680	Research Project	0.3750	A	P: Subject to approval of the Director of Postgraduate Management Development
MBAZ 681	Internship	0.3750	A	P: Subject to approval of the Director of Postgraduate Management Development

## The Degree of Master of Commerce (MCom)

See also General Course and Examination Regulations.

### 1. Qualifications Required to Enrol in the Degree

Every candidate for the Degree of Master of Commerce in a given subject, before enrolling in a course of study for this degree, shall have:

- been approved as a candidate for the degree by the Dean of Commerce and either:
- qualified for a degree of this university or been admitted ad eundem statum as a holder of such a degree, and satisfied the prerequisites for the subject as specified in the schedule to these regulations and for such other courses as the Heads of Departments concerned may require.

No candidate shall enrol for Part I of the degree in any subject for the degree in which he or she has already qualified for the award of one of the following degrees: Bachelor of Science with Honours, Master of Science, Bachelor of Arts with Honours, Master of Arts, Bachelor of Commerce with Honours.

Note: Relevance and standard of undergraduate studies are the main criteria for approval.

### 2. Structure and the Requirements of the Degree

The candidate must complete courses totalling a minimum of 1.5 EFTS (180 points) including a dissertation or thesis, unless the candidate qualifies under Regulation 6 for the MCom by thesis only (1.0 EFTS; 120 points). A dissertation is equivalent to courses totalling 0.5 EFTS (60 points). A thesis is equivalent to courses totalling 0.75 EFTS (90 points) or 1.0 EFTS (120 points). The candidate must also fulfil the specific requirements of his/her chosen major. See the Schedule to the Regulations for the Degree of Master of Commerce.

### 3. Examination for the Degree

An examination for the degree shall comprise such combination of courses and other written work as may be prescribed for the subject offered.

No candidate for the degree shall graduate who has failed more than one of the courses offered.

### 4. Courses from Other Majors

A candidate may, with the approval of the Heads of departments concerned, replace up to 0.50 EFTS (60 points) in courses prescribed for the major with courses prescribed in another major or majors for a Master's degree or at an equivalent level for an Honours degree. Specific limits on the replacement of courses prescribed for the major may be specified in the Schedule to the Regulations for the Degree of Master of Commerce. If these specific limits differ from the limits given in Regulation 5, then the more restrictive of the two shall apply.

### 5. Candidates with a Bachelor's degree with Honours in an approved subject

A candidate who has qualified for the award of a Bachelor's degree with Honours, or the equivalent, in a relevant major may, subject to approval of the Head of Department and Dean of Commerce, complete an MCom degree in the same major by submission of a 1.0 EFTS (120 point) thesis of that subject and, if prescribed, an oral examination.

### 6. Dissertation and Thesis Requirements

The following conditions shall apply to the preparation and presentation of a thesis:

- The presentation of the thesis shall conform to the requirements of the General Course and Examination Regulations, Part L, and shall be submitted in accordance with this regulation.
- The thesis shall describe the work done by the candidate in an investigation in a subject approved by the Head of Department. The

investigation shall be carried out by the candidate under the direct supervision of a university teacher.

- iii. The candidate shall submit the dissertation or thesis by the date specified by the relevant Head of Department or the Dean of Commerce. A dissertation shall be submitted to the relevant Head of Department, whereas a thesis shall be submitted to the Postgraduate Office.
- iv. A dissertation shall be assessed by two internal examiners and one of the examiners may be the candidate's supervisor. A thesis shall be assessed by one internal examiner, who cannot be the candidate's supervisor, and one external examiner.
- v. Examiners should take into account the following when recommending a grade for a dissertation or thesis. For both a dissertation and a thesis, examiners should consider the extent to which the candidate has (1) demonstrated higher level in-depth knowledge and understanding of contemporary thought and developments within his/her specific research area; (2) evaluated the implications of his/her research findings for the wider body of relevant academic literature; (3) shown a sound understanding of ethical practice; and (4) synthesised academic literature and communicated research findings in a manner consistent with academics working in his/her chosen discipline. In addition, academic departments may provide examiners with

guidelines on the grading of a dissertation or thesis that are specific to (1) the candidate's chosen discipline and (2) the EFTS (points) value of the dissertation or thesis.

## 7. Time Limits

203 or (ECON 207 and ECON 208); and (4) 60 points from 300-level Economics courses, including at least 15 points from ECON 321, ECON 324, ECON 326.

Alternatively, a candidate may apply to enter with a Graduate Diploma in Economics or a Graduate Diploma in Science, normally including ECON 321, ECON 324, ECON 326. Normally a grade average of B+ or better is required in ECON 300-level prerequisite courses.

### Finance

(1) courses totalling 1.00 EFTS (120 points) selected from FINC 601-679; and (2) a dissertation or thesis totalling at least 0.50 EFTS (or 60 points), selected from FINC 691-699. Enrolment in any combination of courses is subject to the approval of the Head of the Department of Economics and Finance. Candidates can normally attempt each course on only once. Alternatively, FINC 695 if a candidate qualifies to enrol in a MCom under Regulation 5.

P: Equivalent to either: a BSc or BCom with major in Finance, including (1) ECON 202, (ECON 213 or any 30 points from STAT 200-level courses), FINC 205, FINC 331; and (2) at least a B+ average in 300-level FINC courses.

Or: a bachelors degree in a subject other than Finance, but including: (1) (ECON 213 or any 30 points from STAT 200-level courses), FINC 331 plus an additional 30 points of 300-level Finance; and (2) At least A- average in 300-level FINC courses.

### Information Systems

(1) INFO 614; (2) courses totalling 0.50 EFTS (60 points) selected from INFO 601-679 (excluding INFO614) and COSC 401-459; and (3) a thesis totalling at least 0.75 EFTS (90 points), selected from INFO 690-699. Enrolment in 400-level COSC courses is subject to approval of the Head of the Department of Computer Science and Software Engineering. Courses totalling up to 0.25 EFTS (30 points) may be selected from any other Honours level qualifications as approved by the Head of the Department of Accounting and Information Systems. Alternatively, INFO 690 if a candidate qualifies to enrol in a MCom under Regulation 5.

P: Equivalent to 60 points in Information Systems at 300-level, plus 30 points at 300-level in courses which the Head of the Department of Accounting and Information Systems considers relevant.

Normally a grade average of B+ or better is required in INFO 300-level prerequisite courses or other

300-level courses which the Head of the Department of Accounting and Information Systems approves or considers relevant.

### Management\*

\* Subject to UNZ CUAP approval due December 2015 MGMT 620, MGMT 694, and 60 points from (MGMT 610-619 and MGMT 640-649). Under special circumstances, up to 15 points may be replaced by other graduate courses subject to the approval of the Head of Department. Alternatively, MGMT 695 if a candidate qualifies to enrol in a MCom under Regulation 5.

P: B+ average or better across 60 points of 300-level courses in MGMT.

### Marketing\*

\* Subject to UNZ CUAP approval due December 2015 MKTG 620, MKTG 694, and 60 points from MKTG 610-619. Under special circumstances, up to 15 points may be replaced by other graduate courses subject to the approval of the Head of Department. Alternatively, MKTG 695 if a candidate qualifies to enrol in a MCom under Regulation 5.

P: B+ average or better across 60 points of 300-level courses in MKTG.

### Taxation

(1) ACCT 614, ACCT 626 and ACCT 634; (2) courses totalling 0.25 EFTS (30 points) selected from ACCT 601-679 (excluding ACCT 614, ACCT 626 and ACCT 634); and (3) a thesis totalling at least 0.75 EFTS (90 points), selected from TAXA 690-699. Courses totalling up to 0.25 EFTS (30 points) may be selected from any other Honours level qualifications as approved by the Head of the Department of Accounting and Information Systems. Alternatively, ACCT690 if a candidate qualifies to enrol in a MCom under Regulation 5.

P: Equivalent to (1) ACCT 254; and (2) 60 points in Accounting or Taxation at 300-level, plus 30 points at 300-level in courses which the Head of the Department of Accounting and Information Systems considers relevant.

Normally a grade average of B+ or better is required in ACCT 300-level prerequisite courses or other 300-level courses which the Head of the Department of Accounting and Information Systems approves or considers relevant.

# The Degree of Master of Professional Accounting (MPA)

See also General Course and Examination Regulations.

## 1. Qualifications Required to Enrol in the Degree

Every candidate for the Degree of Master of Professional Accounting, before enrolling in the course of study for this degree, shall have:

- (a) qualified for a New Zealand university degree with at least a B grade average in 300-level courses, or equivalent, or been admitted ad eundem staturam as the holder of such a degree, and
- (b) been approved as a candidate for the degree by the Dean of Commerce.

Applicants must demonstrate a high proficiency in English. Applicants who speak English as a second language will be required to produce evidence that their ability to communicate in English is of an adequate standard. This may include TOEFL, interview, comprehension tests, or other tests, in order to ensure that an applicant will be able to communicate and participate fully in the course.

Note: An IELTS score of at least 6.5 (with no section lower than 6.0); or a TOEFL internet-based score of at least 90 with no section lower than 20, is required of applicants who speak English as a second language.

## 2. Degree Requirements

To qualify for the degree a candidate must:

- (a) pass courses totalling 1.625 EFTS that are listed in Group A of the schedule to the degree; and
- (b) pass courses totalling 0.375 EFTS that are listed in Group B of the schedule to the degree.

## 3. Structure of the Degree

The degree shall consist of:

- (a) 1.625 EFTS (or 195 points) of courses listed in

- Group A of the schedule to the degree; and
- (b) 0.375 EFTS (or 45 points) of courses listed in Group B of the schedule to the degree.

## 4. Credit Based Upon Previous Studies

A candidate may, on the basis of previous studies, be exempt from courses in the Schedule to the Regulations for the Degree of Master of Professional Accounting and will replace these courses with other appropriate postgraduate courses as approved by the Director of Postgraduate Management Development.

## 5. Repeating of Courses

A candidate is permitted to repeat a maximum of two courses. No Group B course can be repeated.

## 6. Approval of Course of Study

The personal course of study of a candidate shall be approved by the Dean of Commerce.

## 7. Time Limits

A candidate shall complete the programme of study in accordance with the time limits set out in the Commerce Graduate and Postgraduate Qualifications Time Limit Schedule starting from the date of first enrolment for the Master of Professional Accounting.

## 8. MPA with Distinction

The degree may be awarded with Distinction.

## 9. Award of PGDipBus instee Manxm



MBAZ 603	Managerial Finance	0.1250	T2	P: Subject to approval of the Director of Postgraduate Management Development R: MBUS 621, MBAD 611
MBAZ 604	Business Research Methods	0.1250	T2	P: Subject to approval of the Director of Postgraduate Management Development R: MBUS 642, MBAD 679
MBAZ 605	Business Law	0.1250	T4	P: Subject to approval of the Director of Postgraduate Management Development R: MBUS 634, MBAD 658
MPAC 601	Professional Accounting Principles	0.1250	T1	P: Subject to approval of the Director of Postgraduate Management Development
MPAC 602	Advanced Professional Accounting			
	Postgraduate Management Development R: MBUS 642, MBAD 679			

Award Regulations





