UNDERGRADUATE PROSPECTUS

ACCOUNTING AND COMMERICAL LAW
WELLINGTON SCHOOL OF BUSINESS AND GOVERNMENT

2020

Know your Mind?
Decide for yourself.
IMPORTANT DATES

January 20  Admission and enrolment documentation deadline for new students
January 20  Wellington Anniversary (University closed)
February 6  Waitangi Day (University closed)

March 2     Trimester 1 begins
April 10    Mid-Trimester break begins
April 10    Good Friday (University closed)
April 13    Easter Monday (University closed)
April 14    University closed
April 27    Anzac Day observed (University closed)
April 28    Trimester 1 resumes
May 12 - 15 Graduation
June 1      Queen’s Birthday (University closed)
June 12     Examinations begin
June 27     Examinations end
June 29     Mid-year break begins

July 6      Trimester 2 begins
August 17   Mid-trimester break begins
August 31   Trimester 2 resumes
October 16  Examinations begin
October 26  Labour Day (University Closed)
November 7  Examinations end

December 9 – 11 Graduation
December 18  Last day of teaching 2020
# CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Important Dates</td>
<td>1</td>
</tr>
<tr>
<td>Welcome to the School of Accounting and Commercial Law</td>
<td>4</td>
</tr>
<tr>
<td>Staff Contacts</td>
<td>5</td>
</tr>
<tr>
<td>SACL Undergraduate Programmes</td>
<td>7</td>
</tr>
<tr>
<td>The Accounting Profession</td>
<td>7</td>
</tr>
<tr>
<td>Course Materials</td>
<td>7</td>
</tr>
<tr>
<td>Course Readings</td>
<td>7</td>
</tr>
<tr>
<td>Course Outlines</td>
<td>7</td>
</tr>
<tr>
<td>Class Formats</td>
<td>7</td>
</tr>
<tr>
<td>Lectures</td>
<td>7</td>
</tr>
<tr>
<td>Tutorials</td>
<td>7</td>
</tr>
<tr>
<td>Seminars</td>
<td>8</td>
</tr>
<tr>
<td>Exams</td>
<td>8</td>
</tr>
<tr>
<td>Official School Communications</td>
<td>8</td>
</tr>
<tr>
<td>Course Information Index</td>
<td>8</td>
</tr>
<tr>
<td>Scholarships and Prizes</td>
<td>9</td>
</tr>
<tr>
<td>Scholarships</td>
<td>9</td>
</tr>
<tr>
<td>Awards of Excellence</td>
<td>9</td>
</tr>
<tr>
<td>Prizes</td>
<td>9</td>
</tr>
<tr>
<td>The Bachelor of Commerce</td>
<td>10</td>
</tr>
<tr>
<td>Non-SACL BCom CORE (100-LEVEL) courses</td>
<td>11</td>
</tr>
<tr>
<td>Graduate Certificate and Diploma in Commerce</td>
<td>12</td>
</tr>
<tr>
<td>Studying Accounting</td>
<td>13</td>
</tr>
<tr>
<td>BCom Degree with Accounting Major</td>
<td>14</td>
</tr>
<tr>
<td>Course Planning for your BCom Accounting Major</td>
<td>15</td>
</tr>
<tr>
<td>A Second Major</td>
<td>16</td>
</tr>
<tr>
<td>Accounting Minor</td>
<td>16</td>
</tr>
<tr>
<td>Undergraduate Accounting Courses</td>
<td>17</td>
</tr>
<tr>
<td>Accounting Courses not Offered in 2020</td>
<td>18</td>
</tr>
<tr>
<td>Non-SACL Courses Relating to the Accounting Major</td>
<td>19</td>
</tr>
<tr>
<td>Graduate Diploma in Commerce - Accounting Specialisation</td>
<td>19</td>
</tr>
<tr>
<td>Postgraduate Study in Accounting</td>
<td>20</td>
</tr>
<tr>
<td>BCom Honours</td>
<td>20</td>
</tr>
<tr>
<td>Studying Commercial Law</td>
<td>21</td>
</tr>
<tr>
<td>BCom Degree with Commercial Law Major</td>
<td>21</td>
</tr>
<tr>
<td>Course Planning for your BCom Commercial Law Major</td>
<td>22</td>
</tr>
<tr>
<td>A Second Major</td>
<td>23</td>
</tr>
<tr>
<td>A Triple Major</td>
<td>23</td>
</tr>
<tr>
<td>Commercial Law Minor</td>
<td>23</td>
</tr>
<tr>
<td>Undergraduate Commercial Law Courses</td>
<td>24</td>
</tr>
<tr>
<td>Commercial Law Courses not Offered in 2020</td>
<td>25</td>
</tr>
<tr>
<td>Graduate Diploma in Commerce – Commercial Law Specialisation</td>
<td>26</td>
</tr>
<tr>
<td>Postgraduate Study in Commercial Law</td>
<td>26</td>
</tr>
<tr>
<td>Studying Taxation</td>
<td>27</td>
</tr>
</tbody>
</table>
BCom Degree with Taxation Major .............................................................. 27
  Course Planning for your BCom Taxation Major ........................................ 27
Taxation Minor ....................................................................................... 28
Undergraduate Taxation Courses .............................................................. 29
  Taxation Courses not Offered in 2020 ....................................................... 29
Graduate Diploma in Commerce – Taxation Specialisation ..................... 30
Postgraduate Study in Taxation ................................................................. 30
The Accounting Profession ......................................................................... 31
  Course Planning to meet the Accounting Professional Bodies academic requirements .... 32
Chartered Accountants Australia and New Zealand .................................... 32
CPA Australia .......................................................................................... 34
Association of Certified Chartered Accountants (ACCA). .......................... 34
The Chartered Institute of Management Accountants (CIMA), UK ............... 35
Other Professional Organisations .............................................................. 35
The Chartered Institute of Public Finance & Accounting (CIPFA). ................. 35
The Institute of Internal Auditors New Zealand ........................................... 36
Chartered Financial Analyst (CFA) Institute ................................................. 36
General Information ................................................................................ 37
  Academic Restrictions ............................................................................ 37
  Academic Advice .................................................................................. 37
  myDegree ............................................................................................. 37
  Changes of Course ................................................................................. 37
  Compensation Passes ............................................................................ 38
  Mandatory Course Requirements .......................................................... 38
  Part-time Study ..................................................................................... 38
  Reconsiderations .................................................................................. 39
  Student Services .................................................................................. 39
  Victoria Abroad .................................................................................... 39
Where to get Help .................................................................................... 40
  Commerce Students Association............................................................ 42
    Victoria University of Wellington Commerce Students' Society (Viccom) .......... 42
    Beta Alpha PSI (Victoria Chapter) ........................................................... 42
    BIC (Business Investment Club) ......................................................... 42
    Ngā Tāura Umanga—Māori Commerce ................................................. 43
Leadership Programmes ........................................................................ 43
    Victoria International Leadership Programme ................................ .... 43
    Victoria Plus Programme .................................................................... 44
Careers .................................................................................................... 44
  Careers and Employment ............................................................... 44
WELCOME TO THE SCHOOL OF ACCOUNTING AND COMMERCIAL LAW

Welcome to the School of Accounting and Commercial Law. In this prospectus you will find details of our undergraduate degrees and course offerings and the accounting professional requirements. If you are thinking of studying to become an accountant there is a description of what this entails. Don't hesitate to contact us with any enquiries you may have.

The School of Accounting & Commercial Law is part of the Victoria Business School (VBS) at Victoria University of Wellington. The School is one of the foremost centres in Australasia for research in Accounting, Commercial Law and Taxation. Many of its staff are accountants and lawyers, and as such it is a "professional" school.

Members of the School are actively engaged in research in areas such as accounting, taxation, sustainability, intellectual property, employment law and various aspects of corporate governance. The Centre for Accounting, Governance and Taxation Research (CAGTR) promotes the School's research activity.

Our mission is to pursue and share knowledge of accounting, taxation and commercial law within a dynamic and inclusive learning environment while actively engaging our stakeholders and the wider community.

In pursuing our mission, we actively engage in:
- the pursuit of excellence in accounting, commercial law and taxation,
- the promotion of diversity,
- local and international collaboration, recognising our unique location in the capital city of New Zealand,
- involvement with our students, graduates, the professions, government, industry and the community.

In doing this, the School maintains excellent relationships with the accounting and legal professions and business and government communities. The current staff continues the School's long tradition of involvement with the business community and financial markets through their work with the accounting and legal profession and regulatory boards. A number of our staff have held senior positions in accounting firms, government organisations and policy-making bodies. Many are called upon to provide expert advice on complex business disputes and problems and to give submissions and commentary on various aspects of the law, taxation and accounting policies affecting business.

The business school’s degree programmes are accredited by AACSB (Association to Advance Collegiate Schools of Business) in both Business and Accounting. To realise accounting accreditation, the School had to satisfy not only the 21 AACSB quality standards for Business, but also an additional set of 15 standards that are specific to the discipline and profession of Accounting. The Victoria Business School is the first in New Zealand to have obtained accreditation from AACSB in both Business and Accounting and less than 1% of business schools worldwide hold this distinguished hallmark of excellence.

Associah Professor Carolyn Fowler
Head of School
The School of Accounting and Commercial Law (SACL)
Te Kura Kaute, Ture Tauhokohoko

Programme: Undergraduate Programme
Location: Rutherford House, Level 5 and 7, Inquiries: Level 5
Phone: 04-463 5383 or 5775
Fax: 04-463 5076
Email: sacl-undergrad@vuw.ac.nz
Website: www.victoria.ac.nz/sacl

STAFF CONTACTS

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Room (RH)</th>
<th>Tel.</th>
</tr>
</thead>
<tbody>
<tr>
<td>A/Professor Carolyn Fowler</td>
<td>Head of School</td>
<td>510</td>
<td>6506</td>
</tr>
<tr>
<td>Mr Christopher Cripps</td>
<td>Deputy Head of School, Director, Honours and</td>
<td></td>
<td>507</td>
</tr>
<tr>
<td></td>
<td>Masters Programmes and MPA Programme</td>
<td></td>
<td>5757</td>
</tr>
<tr>
<td>Ms Marita Lotz</td>
<td>School Manager</td>
<td></td>
<td>510</td>
</tr>
<tr>
<td>Ms Jane Perry</td>
<td>Senior Administrator</td>
<td></td>
<td>505</td>
</tr>
<tr>
<td>Ms Rebekah Sage</td>
<td>Senior Administrator (MPA)</td>
<td></td>
<td>504</td>
</tr>
<tr>
<td>Mr Campbell Orchard</td>
<td>Administrator</td>
<td></td>
<td>502</td>
</tr>
<tr>
<td>Ms Lee Vassiliadis</td>
<td>Administrator</td>
<td></td>
<td>502</td>
</tr>
<tr>
<td>Mr Anna Burnett</td>
<td>Administrator – Chair in Public Finance</td>
<td></td>
<td>510</td>
</tr>
<tr>
<td>Dr Nazila Alinaghi</td>
<td>Research Fellow – Chair in Public Finance</td>
<td></td>
<td>719</td>
</tr>
<tr>
<td>Ms Nora Munkhuv</td>
<td>Research Assistant</td>
<td></td>
<td>510</td>
</tr>
</tbody>
</table>

Accounting, Commercial Law and Taxation

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Room (RH)</th>
<th>Tel.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professor Ian Ball</td>
<td>Professor of Practice – Public Financial Management</td>
<td>713</td>
<td></td>
</tr>
<tr>
<td>Dr Jonathan Barrett</td>
<td></td>
<td></td>
<td>701</td>
</tr>
<tr>
<td>Professor Rachel Baskerville</td>
<td></td>
<td>510</td>
<td>6951</td>
</tr>
<tr>
<td>A/Professor Samuel Becher</td>
<td></td>
<td>714</td>
<td>6787</td>
</tr>
<tr>
<td>Professor Judy Brown</td>
<td></td>
<td>705</td>
<td>7054</td>
</tr>
<tr>
<td>Dr Thanh Binh Bui</td>
<td></td>
<td>722</td>
<td>6679</td>
</tr>
<tr>
<td>Travis Christensen</td>
<td></td>
<td>510</td>
<td>8538</td>
</tr>
<tr>
<td>A/Professor Susan Corbett</td>
<td></td>
<td>510</td>
<td>5480</td>
</tr>
<tr>
<td>A/Professor Carolyn Cordery</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professor John Creedy</td>
<td></td>
<td>720</td>
<td>7422</td>
</tr>
<tr>
<td>Dr Hamish Dempster</td>
<td></td>
<td></td>
<td>721</td>
</tr>
<tr>
<td>Professor Jesse Dillard</td>
<td>Adjunct Professor</td>
<td></td>
<td>714</td>
</tr>
<tr>
<td>Professor Ian Eggleton</td>
<td></td>
<td></td>
<td>705</td>
</tr>
<tr>
<td>Dr Michael Fraser</td>
<td></td>
<td>723</td>
<td>6951</td>
</tr>
<tr>
<td>Professor Norman Gemmell</td>
<td>Chair in Public Finance</td>
<td>719</td>
<td>5843</td>
</tr>
<tr>
<td>Dr Sendirella George</td>
<td></td>
<td>706</td>
<td>8202</td>
</tr>
<tr>
<td>Professor Trevor Hopper</td>
<td>Adjunct Professor</td>
<td></td>
<td>715</td>
</tr>
<tr>
<td>Dr Ainul Islam</td>
<td>Director, Undergraduate Programmes</td>
<td>715</td>
<td>6107</td>
</tr>
<tr>
<td>Ms Trish Keeper</td>
<td></td>
<td>710</td>
<td>5203</td>
</tr>
<tr>
<td>Dr Jessica Lai</td>
<td></td>
<td>706</td>
<td>9651</td>
</tr>
<tr>
<td>A/Professor Martien Lubberink</td>
<td></td>
<td>702</td>
<td>5968</td>
</tr>
<tr>
<td>Ms Katie Makale</td>
<td></td>
<td>712</td>
<td>5776</td>
</tr>
<tr>
<td>Dr Clare Markham</td>
<td></td>
<td>510</td>
<td>6960</td>
</tr>
<tr>
<td>Professor Lisa Marriott</td>
<td></td>
<td>707</td>
<td>5938</td>
</tr>
<tr>
<td>Mr Jamy Mohaimen</td>
<td></td>
<td>510</td>
<td>8093</td>
</tr>
<tr>
<td>Dr Yinka Moses</td>
<td></td>
<td>510</td>
<td>7168</td>
</tr>
<tr>
<td>Dr Justin Nguyen</td>
<td></td>
<td>510</td>
<td>5758</td>
</tr>
<tr>
<td>Dr Amanda Reilly</td>
<td></td>
<td>716</td>
<td>6958</td>
</tr>
<tr>
<td>Dr ATM Tariquzzaman</td>
<td></td>
<td>708</td>
<td>6709</td>
</tr>
<tr>
<td>Ms Caroline Thirsk</td>
<td></td>
<td>510</td>
<td>7503</td>
</tr>
<tr>
<td>Dr Thu Phuong Truong</td>
<td></td>
<td>722</td>
<td>8961</td>
</tr>
<tr>
<td>A/Professor Andrew Smith</td>
<td>Director, Postgraduate Programmes</td>
<td>703</td>
<td>6707</td>
</tr>
<tr>
<td>Ms Dimitria Vounatsos</td>
<td></td>
<td>510</td>
<td>8948</td>
</tr>
<tr>
<td>Dr Benjamin Walker</td>
<td></td>
<td>709</td>
<td>5779</td>
</tr>
<tr>
<td>Professor Roger Willett</td>
<td></td>
<td>728</td>
<td>6762</td>
</tr>
<tr>
<td>Professor Tony van Zijl</td>
<td></td>
<td>704</td>
<td>5329</td>
</tr>
</tbody>
</table>
Honorary Staff
Emeritus Professor Roger Hopkins 510 5364
Emeritus Professor Don Trow 510 5364
Emeritus Professor Whatarangi Winiata 510 5364
Adjunct Professor John Shewan 510 5364

For further information on staff, including their research interest and teaching areas, see the SACL website: [www.wgtn.ac.nz/sacl/staff/](http://www.wgtn.ac.nz/sacl/staff/)

Student liaison contact
The liaison person for students with disabilities is Trish Keeper.
The liaison person for international students is Christopher Cripps.
The liaison person for Māori and Pasifika students is Jane Perry and Rachel Baskerville.
SACL UNDERGRADUATE PROGRAMMES

The School of Accounting and Commercial Law (SACL) at Victoria is responsible for teaching accounting as part of both the Bachelor of Commerce (BCom) core and the Accounting (ACCY) major. The School teaches commercial law as part of both the BCom core and the Commercial Law (COML) major. In addition, the School offers a major in Taxation (TAXN).

SACL also offers graduate certificates and diplomas. These are the Graduate Certificate in Commerce, and the Graduate Diploma in Commerce with specialisations in Accounting, Commercial Law and Taxation. This prospectus provides information on the three BCom majors and these graduate certificates and diplomas.

The Accounting Profession
SACL has accreditation arrangements with New Zealand and international accounting professional bodies, to provide courses that allow our students to meet their academic requirements. Further information on these accounting professional bodies and their academic requirements can be found in the Accounting Profession section beginning on page 31.

COURSE MATERIALS

Course Readings
Textbooks may either be bought from VicBooks (Student Hub or Pipitea Campus) or from other bookshops or directly online if an e-book. Course materials are also available from Vic Books in the Easterfield Building. Course coordinators will tell you which outlet has the reading material for their course.

Course Outlines
At the beginning of each course students will have access to a course outline. This contains all necessary information about the course including the number of class meetings, their types and times, booklists, recommended readings, assignments, tests and examinations and mandatory course requirements (minimum class work for the course).

CLASS FORMATS

Lectures
Each course usually includes weekly lectures at which new material is presented. In addition, courses usually include discussion and reinforcement sessions, such as tutorials, workshops, seminars, or audio-visual classes. At the Kelburn campus, lectures starting before 1 p.m. start on the hour and last 50 minutes (or 1 hour 50 minutes); lectures from 1 p.m. start 10 minutes after the hour and finish on the hour. At the Pipitea campus, lectures starting before 12.30 p.m. start on the half-hour and last 50 minutes (or 1 hour 50 minutes); lectures from 12.30 p.m. start 10 minutes after the half-hour and finish on the half-hour.

Tutorials
These generally last 50 minutes and involve small groups of students meeting with a staff member, or tutor. Tutorials provide the opportunity to discuss course content, course work and readings, to exchange ideas and become acquainted with other course members.
Seminars
A seminar is a class discussion group that centres on set readings or on courses prepared and presented by students.

EXAMS
Please note that students enrolled in courses that have a final examination are expected to be available in the relevant examination period. In 2020, these are 12 June – 27 June and 16 October – 07 November (for trimesters 1 and 2). Exam timetables are normally published after the mid-term break.

OFFICIAL SCHOOL COMMUNICATIONS
Official notices of the School are usually posted on Blackboard. We may also communicate with you via your ITS email account.

COURSE INFORMATION INDEX

<table>
<thead>
<tr>
<th>Course code</th>
<th>Title</th>
<th>Points value</th>
<th>Trimester</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCY 231</td>
<td>FINANCIAL ACCOUNTING</td>
<td>15 POINTS</td>
<td>[1/3]</td>
</tr>
</tbody>
</table>

Included in this prospectus are courses directly related to studying accounting, commercial law or taxation, showing these details:

- course code, title, points value, period taught (see note below);
- timetable including course reference number (CRN). Note: [Pip] = Courses will be held on the Pipitea campus; [Kel] = Courses will be held at the Kelburn campus;
- limitations on entry (LE means a Limited entry course);
- (P) = Prerequisites (courses you need to have passed first);
- (C) = Corequisites (courses you need to either pass beforehand or enrol in simultaneously);
- (D) = Double-labellings (courses that are taught under more than one label);
- (X) = Restrictions (you may not enrol in a course if you have passed any of those listed as restricted against it).

Note:

1. BCom courses have capacity limits and will be closed once the assigned room capacity has been reached (if a larger room cannot be found).
2. In each course entry below, the period offered is indicated at the end of the title line: 1/3 means the first trimester, while 2/3 refers to the second trimester. Some courses may also be offered in the third trimester (3/3, the summer of 2020/2021). More details are normally available in June.
3. Any of the courses listed in this prospectus may be cancelled by the Faculty as a result of insufficient resources or inadequate student demand, or if other unforeseen circumstances arise.
4. Courses are listed in numerical order within alphabetical sequence of subjects.
SCHOLARSHIPS AND PRIZES

Scholarships
There are scholarships for which SACL undergraduate students may be eligible. Students should check out the University's Prizes and Scholarships database, accessible via: http://www.wgtn.ac.nz/home/admisenrol/payments/scholarships/default.aspx

Awards of Excellence
Awards for Excellence are made each December by the School of Accounting and Commercial Law. The awards will be given to students who have achieved superior academic results in their Accounting, Commercial Law or Taxation courses. To be eligible, students must have enrolled in at least two Accounting, Commercial Law or Taxation courses in the previous twelve months, and not be a previous winner of the award. Recipients of the awards will receive a certificate and be invited to a special function to recognise their outstanding achievement.

Prizes
Many of the SACL courses have a prize for the best student in that particular course. CPA Australia also sponsors a prize for the most outstanding 3rd year student majoring in Accounting.

A list of the current prizes is available from the SACL website: www.wgtn.ac.nz/sacl/study/scholarships.aspx
THE BACHELOR OF COMMERCE

The Bachelor of Commerce (BCom – renamed from BCA in 2013) programme is designed to equip students for a successful future in today’s exciting commercial environment. It provides a strong foundation of the essentials required for work in all areas of public administration and private business, while enabling you to focus the degree on your interests and career plans.

The Bachelor of Commerce (BCom) requires:

1. A total of 360 points to complete the degree (3 years equivalent full-time study).
   - At least 180 points must be above 100-level (courses numbered 200-399);
   - At least 75 points must be at 300-level, including 45 points from the BCom schedule; and
   - At least 210 points must be from the BCom schedule.

2. The completion of seven compulsory core 100-level courses consisting of:
   1. ACCY 111 or ACCY 130*
   2. ECON 130
   3. INFO 101
   4. MARK 101
   5. MGMT 101
   6. QUAN 102 (or STAT 193)
   7. FCOM 111 (or COML 203 plus PUBL 113/201).

   Pages 11 and 12 provide more detail on the NON-SACL BCom core 100-level courses.

   * Students not planning to advance in accounting or taxation should take ACCY 130 rather than ACCY 111.

3. The completion of at least one major. Double majors are possible for students who satisfy the requirements of more than one subject area. However, no 300-level can be counted towards more than one major subject.

   The majors offered by the School are:
   - Accounting
   - Commercial Law
   - Taxation

You should include as many core courses as possible in your first-year programme, together with any courses required for advancement in your chosen major subject areas. FCOM 111 must be taken in the first year, as it has a compulsory writing component and sets the basic context for the degree.

For more detailed information on the BCom, please see the Victoria Business School (VBS) website: http://www.wgtn.ac.nz/vbs
### NON-SACL BCom CORE (100-LEVEL) COURSES

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Units</th>
<th>CRN</th>
<th>Days</th>
<th>Timings</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 130</td>
<td>Microeconomic Principles</td>
<td>15</td>
<td>1/3</td>
<td>Wed, Thu</td>
<td>2-3pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2/3</td>
<td>Mon, Wed, Fri</td>
<td>10-12</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ECON 113</td>
<td>Microeconomic Principles</td>
<td>15</td>
<td>1/3</td>
<td>Wed, Thu</td>
<td>1-2pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2/3</td>
<td>Mon, Wed, Fri</td>
<td>1-2pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

An introduction to economic principles and their application to issues facing households, businesses and government in the New Zealand economy and the international economic environment.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Units</th>
<th>CRN</th>
<th>Days</th>
<th>Timings</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCOM 111</td>
<td>Government, Law and Business</td>
<td>15</td>
<td>1/3</td>
<td>Wed, Fri</td>
<td>1-2pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2/3</td>
<td>Wed, Fri</td>
<td>2-3pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3/3</td>
<td>Mon, Wed, Fri</td>
<td>10-11</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This course sets the context for the BCom degree acquainting students with the legal and governmental environment that New Zealand firms operate in.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Units</th>
<th>CRN</th>
<th>Days</th>
<th>Timings</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>INFO 101</td>
<td>Foundations of Information Systems</td>
<td>15</td>
<td>1/3</td>
<td>Mon, Thu</td>
<td>9-10</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2/3</td>
<td>Mon, Thu</td>
<td>4-5pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

An examination of the role of information systems in the business operations, managerial decision-making and strategy of modern organisations. The course introduces the fundamental concepts of computer-based information systems acquisition and use.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Units</th>
<th>CRN</th>
<th>Days</th>
<th>Timings</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>MARK 101</td>
<td>Principles of Marketing</td>
<td>15</td>
<td>1/3</td>
<td>Tue</td>
<td>4-5pm</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2/3</td>
<td>Tue, Fri</td>
<td>11-12</td>
<td>Kelburn</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3/3</td>
<td>[Distance (NZ)]</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

An introduction to the study of marketing and its role in developing a strategic customer/client focus within commercial, public sector and not-for-profit organisations.

**Note:** Summer CRN 19872 is offered by distance mode and students are expected to be on campus for the final examination in February 2020.
MGMT 101  Introduction to Management  15 points  [1/3][2/3]

Timetable:
- 1/3 • CRN 8508 • (L1) Wed, Thu 1-2pm [Kelburn]
- 1/3 • CRN 16019 • (L4) Wed, Thu 3-4pm [Kelburn]
- 2/3 • CRN 10048 • (L2) Wed, Fri 1-2pm [Kelburn]
- 2/3 • CRN 10049 • (L3) Wed, Fri 12-1pm [Kelburn]

This introductory course in management offers a broad perspective on modern management in the business, public and voluntary sectors, and examines key issues likely to face managers in the near future.

QUAN 102  Statistics for Business  15 points  [1/3][2/3][3/3]

Timetable:
- 1/3 • CRN 1482 • (L1) Wed, Thu 1-2pm [Kelburn]
- 1/3 • CRN 4501 • (L2) tba [Kelburn]
- 2/3 • CRN 5010 • (L3) Mon, Wed 10-11 [Kelburn]
- 2/3 • CRN 16016 • (L5) tba [Kelburn]
- 3/3 • CRN 7212 • (L4) Mon, Tue, Thu 3-5pm [Kelburn]
- 3/3 • CRN 32186 • (L8) tba [Kelburn]

An introduction to techniques useful in business research or practice. Topics include sampling, graphs and diagrams, measures of location and dispersion, correlation and simple regression, probability, estimation and hypothesis testing.

GRADUATE CERTIFICATE AND DIPLOMA IN COMMERCE

The Graduate Certificate and Graduate Diploma in Commerce are a convenient qualification for students who wish to undertake a limited amount of study in an area of commerce at an advanced undergraduate level.

The Graduate Certificate in Commerce (GCertCom) is equivalent to one trimester of full-time study, though it will usually be taken part time, and is nested within the Graduate Diploma in Commerce.

The courses selected for the Certificate must total at least 60 points from commerce courses at 200 level or above, including at least 45 points at 300 level or above. A specialisation will be awarded if the courses all come from a particular commerce subject area, for example accounting, commercial law or taxation. Alternatively, a Certificate consisting of coherent course of study in several areas may be completed without a specialisation.

The Graduate Diploma in Commerce (GDipCom) is equivalent to two trimesters of full-time study, although it may take longer depending on the sequencing of the courses chosen and the possible need to take prerequisites first.

The courses selected for the Diploma must total at least 120 points from courses at 200 level or above, including at least 75 points at 300 level or above. Your course of study can follow a specialisation within a commerce subject area, for example accounting, commercial law or taxation as set out on pages 15, 23 or 28, or you may choose your own combination of courses as long as it is approved by the Associate Dean (Students) as a coherent programme of study.

Both programmes are open to graduates, although students near the end of their degree may take some courses for the Certificate or Diploma providing they complete the degree before completing the Certificate or Diploma.
STUDYING ACCOUNTING

Accounting is often referred to as the language of business, and is a vital aspect of business throughout the world—from securing finance for a new business, helping the business prepare fair and accurate reports of profit and business activity and advising on how best to manage revenue and costs, to listing on the share market. As firms and financial markets become global, accounting and accounting qualifications have become even more international. Accounting is also a fundamental element in helping government and not-for-profit sectors deliver their goods and services.

To succeed in accounting you need to be comfortable with numbers, but you also need to be able to communicate—written and interpersonal skills are just as important as numeracy. No previous study of accounting is expected, however preparing for any profession, including accounting, is never going to be without challenge. The hard work will be well rewarded, financially and otherwise, as you progress in your career.

Undergraduate courses offered by the School of Accounting and Commercial Law cover the key topics in accounting practice and academic research; they are designed to foster critical thinking and develop a sound base for life-long learning. At Victoria, you will not be exposed to endless repetitive calculations or bookkeeping exercises. We teach in a manner that focuses on the ideas behind accounting, which will help you develop valuable skills.

The school offers you a choice between two accounting courses as your compulsory first-year core accounting subject for the Bachelor of Commerce (BCom) degree. ACCY 111 (Accounting) covers an understanding of the principles and practices of bookkeeping. It also cover the preparation, use and analysis of internal and external accounting information and is required if you intend to major in accounting and/or taxation. ACCY 115 covers introductory financial management and accounting for for-profit, public sector and not-for-profit entities. The other course, ACCY 130 (Accounting for Decision Making), provides an introduction to accounting for students not intending to continue with an accounting or taxation major. This course covers the use and social impact of accounting information, both within organisations and in external reporting.

From there, Victoria accounting courses offer expertise in all aspects of accounting starting with key knowledge areas required by accountants in today’s business environment: financial and management accounting, auditing, and accounting information systems. Other areas of advanced study in accounting can include financial statement analysis, public sector accounting and critical perspectives in accounting.

Employment prospects for graduates in accounting are wide ranging. All organisations of moderate and larger size require the services of an accountant or chartered accountant. Positions requiring a thorough knowledge of accounting include auditors, business analysts, business planners, cost accountants, financial controllers, financial accountants, financial planners, and management accountants.

The business school’s degree programmes are accredited by AACSB (Association to Advance Collegiate Schools of Business) in both Business and Accounting. To realise accounting accreditation, the School had to satisfy not only the 21 AACSB quality standards for Business, but also an additional set of 15 standards that are specific to the discipline and profession of Accounting. The Victoria Business School is the first in New Zealand to have obtained accreditation from AACSB in both Business and Accounting and less than 1% of business schools worldwide hold this distinguished hallmark of excellence.

Students electing to study accounting should complete a BCom majoring in accounting. For those wanting to become professional/chartered accountants, Victoria’s BCom degree in accounting is currently accredited by four professional accounting bodies:
• Chartered Accountants Australia and New Zealand (formerly the New Zealand Institute of Chartered Accountants (NZICA)).
• CPA Australia.
• Chartered Institute of Management Accountants (CIMA), UK.
• Association of Certified Chartered Accountants (ACCA).

Further information regarding study at Victoria to meet the academic requirements of the accounting professional bodies can be found in this prospectus on pages 32 to 36 or on the SACL website: www.wgtn.ac.nz/sacl

BCOM DEGREE WITH ACCOUNTING MAJOR

This section covers the requirements for the BCom (ACCY major) degree. Details regarding the more extensive requirements of professional accounting bodies are found on pages 32 to 36.

Students considering a career in accounting are strongly recommended to read the section on the accounting profession in this prospectus.

As well as complying with the BCom core and points requirements on page 10, the requirements for an Accounting Major are as follows:

1. FINA 101 (OR FINA 201 OR FINA 211);
2. ACCY 223, ACCY 225, ACCY 231, COML 203, COML 204, TAXN 201; and
3. ACCY 302, ACCY 308, ACCY 330.

ACCY 111 and ACCY 115 are required pre-requisites for all 200-level ACCY courses.

If you started your degree prior to 2009 and are not sure what is required to complete your BCA (BCom), please contact the Faculty of Commerce Student Administration Office.

Choosing between ACCY111 and ACCY130

The major difference between ACCY 111 and ACCY 130 is that ACCY 130 provides an introduction to accounting for students not intending to continue with an accounting or taxation major, while ACCY 111 is intended for those wishing to undertake further study in accounting and/or taxation. Therefore,

• ACCY 111 covers an understanding of the principles and practices of bookkeeping and has a focus on concepts applicable to the preparation of accounting information as well as on the use of that information.
• ACCY 130 has a focus on the use of accounting information.

Students will be exempted from ACCY 111 course if they have achieved merit or excellence in all three of the NCEA level 3 standards: 91406 (Company financial statement preparation), and 91408 (Management accounting to inform decision-making). Those students who are exempted ACCY 111 as a prerequisite for ACCY 115 may use ACCY 115 to meet the BCom core requirement.

Students who have passed ACCY 130 with a B+ grade or better will be permitted to enrol in ACCY 115 course without passing ACCY 111 as long as they demonstrate competency in book-keeping by passing a book-keeping module (e-learning).
Students who have achieved a B+ grade in AS and A level Accounting in the Cambridge International Examination will be exempted from ACCY 111 course.

Students who have passed Unit 3: Finance and Accounts under the International Baccalaureate (IB) Diploma Programme with a 5 point or better grade and will be permitted to enrol in ACCY 115 without passing ACCY 111 as long as they demonstrate competency in bookkeeping by passing a bookkeeping module (e-learning). The bookkeeping test will be administered by the School.

*Note that* - Those students who are exempted ACCY 111 as a prerequisite for ACCY 115 may use ACCY 115 to meet the BCom core requirement.

Please contact the School of Accounting and Commercial Law, Director of Undergraduate Programmes for further information.

**Course Planning for your BCom Accounting Major**

The following is a possible course of study for students intending to complete the Accounting Major. You may complete your study in any order. However, you should include as many core courses as possible in your first-year programme, together with any courses required for advancement in your chosen major subject areas. This study plan does not guarantee the completion of the BCom degree: students must complete the correct number of points at 100-, 200-, and 300-level, and ensure they include 210 points from the BCom schedule.

*Students wishing to be members of an accounting professional body* need to do ECON 141, and FINA 211 (or FINA 201) instead of FINA 101*. In addition, COML 301 and TAXN 301 are required. See pages 31 to 36 for further information on the requirements of the professional accounting bodies and a possible course of study.
The following are either compulsory or elective courses for other subject majors in the current BCom degree:

- ACCY 231 is required for the Taxation major;
- ACCY 231 is an option for Finance major; and
- ACCY 306 is an option for the Finance major

**A Second Major**

In your BCom, it is possible to do two majors within the usual 24-course degree. The Accounting Major is a good complement for a Commercial Law or Taxation major. Furthermore, with one additional course (25-course degree), it is possible to complete a **triple major** in Accounting, Taxation and Commercial Law.

**ACCOUNTING MINOR**

It is possible to complete an Accounting minor in addition to your non-accounting majors. This consists of 60 points from ACCY at 200-level or above, including at least 15 points at 300-level.
UNDERGRADUATE ACCOUNTING COURSES

100-LEVEL COURSES

ACCY 111  Accounting  15 points [1/3][2/3]
Timetable: 1/3 • CRN 6603 • (L1) Mon, Wed, Fri 3-4pm [Kelburn]
            2/3 • CRN 6605 • Mon, Wed 9-10 [Kelburn], Fri 9-10 [Kelburn]

The preparation, use and analysis of internal and external accounting information.

ACCY 115  Accounting  15 points [1/3][2/3]
           (P) ACCY 111 or approved levels of achievement in NCEA Level 3 Accounting.
           (X) the pair (ACCY 001, 111) in 2016 or earlier
Timetable: 1/3 • CRN 29015 • Wed 10-11 [Kelburn], Fri 10-11 [Kelburn]
            2/3 • CRN 29016 • Wed 1-2pm [Kelburn], Fri 1-2pm [Kelburn]

Financial and management accounting for students intending to advance in accounting and taxation. The course covers introductory accounting for for-profit, public sector and not-for-profit entities.

ACCY 130  Accounting for Decision Making  15 points [1/3][2/3]
           (X) ACCY 111, 115
Timetable: 1/3 • CRN 23001 • Wed, Fri 11-12 [Kelburn]
            2/3 • CRN 23002 • (L2) Tue, Thu 9-10 [Kelburn]
            2/3 • CRN 23003 • (L3) Tue, Thu 10-11 [Kelburn]

An introduction to accounting for students not intending to advance in accounting or taxation. The course covers the use and social impact of accounting information, both within organisations and in external reporting.

200-LEVEL COURSES

ACCY 223  Management Accounting  15 points [1/3][2/3]
           (P) ACCY 115, ECON 130
Timetable: 1/3 • CRN 15970 • Mon 11.30-12.30 [Pipitea], Thu 11.30-12.30 [Pipitea]
            2/3 • CRN 204 • Wed, Fri 3.30-4.30pm [Pipitea]

The theory and practice of cost and management accounting.

ACCY 225  Introduction to Accounting Systems  15 points [1/3][2/3]
           (P) ACCY 115, INFO 101
Timetable: 1/3 • CRN 18776 • Tue, Thu 4.30-5.30pm [Pipitea]
            2/3 • CRN 15281 • Mon, Wed 10.30-11.30 [Pipitea]

An introduction to the study of accounting systems and the role of accountants in this environment.
**ACCY 231** Financial Accounting  15 points  [1/3][3/3]

(P) ACCY 115, (X) ACCY 221, 222

Timetable: 1/3 • CRN 13069 • Wed, Fri 8.30-9.30 [Pipitea]  
3/3 • CRN 13070 • Mon, Wed 12.30-1.30pm [Pipitea]

A preparer's perspective on particular areas of financial reporting, including current New Zealand GAAP and recognition of revenue, assets and liabilities.

### 300-LEVEL COURSES

**ACCY 302** Advanced Management Accounting  15 points  [1/3][2/3]

(P) ACCY 223

Timetable: 1/3 • CRN 15422 • Mon, Thu 1.30-2.30pm [Pipitea]  
2/3 • CRN 213 • Mon 1.30-2.30pm [Pipitea], Tue 1.30-2.30pm [Pipitea]

An in-depth analysis of selected topics in cost and management accounting.

**ACCY 306** Financial Statement Analysis  15 points  [2/3]

(P) ACCY 231 (or 221), FINA/MOFI 201 or FINA 211

Timetable: 2/3 • CRN 220 • Tue 11.30-1.30pm [Pipitea]

A critical examination of accounting and finance concepts as applied to financial statements of firms, focusing on the interests of equity investors. The course will also consider the value of financial statement analysis to capital markets and communities.

**ACCY 308** Advanced Financial Accounting  15 points  [1/3][2/3]

(P) ACCY 231

Timetable: 1/3 • CRN 15424 • Tue, Fri 12.30-1.30pm [Pipitea]  
2/3 • CRN 224 • Mon, Wed 4.30-5.30pm [Pipitea]

Current issues in financial accounting and reporting; alternative measurement bases from accounting and economics; the traditional framework of financial statements and other means of reporting.

**ACCY 330** Auditing  15 points  [1/3][2/3]

(P) ACCY 231, COML 204; (X) ACCY 232, ACCY 303 before 2011

Timetable: 1/3 • CRN 18308 • Wed 11.30-1.30pm [Pipitea]  
2/3 • CRN 19736 • Mon, Wed 11.30-12.30 [Pipitea]

Concepts and practice of auditing.

### ACCOUNTING COURSES NOT OFFERED IN 2020

- ACCY 303: Fraud Auditing
- ACCY 307: Government Accounting and Finance
- ACCY 309: International Accounting Topic
- ACCY 314: Accounting and Society
- ACCY 317: Accounting Information Systems
- ACCY 320: Special Topic
- ACCY 321: Special Topic
NON-SACL COURSES RELATING TO THE ACCOUNTING MAJOR

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Points</th>
<th>Timetable</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 141</td>
<td>Macroeconomic Principles</td>
<td>15</td>
<td>1/3 • CRN 27005 • Tue, Thu 12-1pm [Kelburn]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2/3 • CRN 27008 • Tue, Thu 12-1pm [Kelburn]</td>
</tr>
</tbody>
</table>

An introduction to macroeconomics, including fiscal and monetary policies, the international sector, and analysis of income-expenditure, IS-LM and aggregate demand-aggregate supply models.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Points</th>
<th>Timetable</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 101</td>
<td>Finance for Business</td>
<td>15</td>
<td>2/3 • CRN 18307 • Tue, Thu 2-3pm [Kelburn]</td>
</tr>
</tbody>
</table>

An introduction to the principles of finance and their application to issues facing businesses and individual investors. Extensive use will be made of spreadsheets.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Points</th>
<th>Timetable</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINA 211</td>
<td>Corporate Finance for Accounting and Business</td>
<td>15</td>
<td>1/3 • CRN 27048 • Tue, Thu 9.30-10.30 [Pipitea]</td>
</tr>
</tbody>
</table>

An introduction to the fundamental concepts in corporate finance for accounting and business. Topics include net present value, alternative investment rules, capital budgeting, capital structure and long-term financing.

Note: FINA 211 has been developed for students wanting to complete an accounting major (including 200-level finance) and/or meet the accounting professional body requirements.

Students intending to complete a FINA or ECON major must do FINA 201 instead.

GRADUATE DIPLOMA IN COMMERCE - ACCOUNTING SPECIALISATION

If you have already completed a Commerce or other relevant degree and want to embark on a new area in Commerce, then a good option may be to enrol in the Graduate Diploma in Commerce (GDipCom).

The Accounting Specialisation consists of the following courses:

1. ACCY 223, ACCY 231; one of (ACCY 225, COML 204, TAXN 201);
2. Two courses from (ACCY 302, 308, 330) and one further ACCY 300-level course; and
3. Two approved 300-level courses.

Note:

- COML 204 requires a previous pass in COML 203 or 35 LAWS points, so the Diploma may require more than 120 points unless those courses have been passed previously.
- Prerequisites and co-requisites for the courses must be met. Please check this academic prospectus for information on when courses are offered and their prerequisites.
- Extra papers are required if you are completing this Diploma to meet the academic requirements of the professional accounting bodies that Victoria is accredited to. Please contact the School of Accounting and Commercial Law for further information.
POSTGRADUATE STUDY IN ACCOUNTING

The School of Accounting and Commercial Law offers a number of postgraduate programmes in Accounting, including Honours, Master’s and PhD study. BCom Honours is the entry-level postgraduate qualification.

BCom Honours

Graduate level study requires much more intensive and creative endeavour than undergraduate study. You will benefit from smaller classes and closer contact with the staff and fellow students. Graduates with superior analytical skills are in demand in the business, academic and public sectors.

The Honours degree in Accounting is a one-year, full-time programme for graduates with a BCA or BCom in Accounting (or equivalent). The Honours programme is a research-based degree in which you will develop the ability to conduct rigorous independent research and explore conceptual and theoretical issues within the accounting discipline.

The Honours programme, through its focus on research, develops the following skills:

- critical assessment and analysis of current research in accounting;
- conducting research and constructing arguments;
- communication, both written and oral; and
- independent study and time management.

Students who complete a full year of Honours study will be able to count this year as one of the three years of professional experience required by Chartered Accountants Australia and New Zealand (formerly the New Zealand Institute of Chartered Accountants (NZICA)) for membership of the College of Chartered Accountants.

Entry into the BCom(Hons) in Accounting programme normally requires a BCA or BCom in Accounting (or equivalent). Students with consistent undergraduate grades of B or better in compulsory 300-level ACCY courses are well placed for consideration.

However, as entry decisions are made on a case-by-case basis; the most important criteria for entry are an enthusiasm for the programme, a demonstrable ability to think critically, a confidence with written and oral communication, and a curiosity and an eagerness to question ideas and practices. An interview will form part of the selection process.

For more information on the Honours programme, contact the School’s Honours Programme Director.
STUDYING COMMERCIAL LAW

The law impacts on all business activity. Whether dealing with customers, suppliers or employees, or protecting the physical and intellectual assets of your business, it is essential that business people have some knowledge of the appropriate legal issues. An understanding of commercial law and its operation will aid both those who make business decisions and those who advise others on business decisions.

Commercial law:

- enables students to read, interpret and understand laws relevant to business made by Parliament and decisions by the courts on the application of those laws;
- equips students with the tools to recognise the legal implications of business activities; and
- provides students with an understanding of the policies that drive legal developments within a commercial context.

The School offers a range of courses in commercial law that can substantially broaden your understanding of the other areas of commerce that you are focusing on in your study. These include contracts, which are an essential element of every business transaction, the laws underpinning various options for structuring your business or company, the law relating to employment and human resource management, legal issues for e-Commerce, and marketing law and consumer law.

FCOM 111 addresses key elements of New Zealand’s constitutional and governmental arrangements and their impact on the New Zealand business environment. It considers the policy and law-making processes and the operation of the legal system, especially of commercial law, and how these meet the evolving needs of society. It illustrates key concepts of the course through a variety of case studies of business ethics, climate change, globalisation and the future fiscal situation. COML 203 (Legal Environment of Business) is designed to give an overview of the legal system and the nature of law, and covers such topics as the New Zealand legal framework, and legal issues concerning the business community including contracts, torts, and negligence. COML 203 provides students with the appropriate background and skills to enter other commercial law papers. Advanced courses in Commercial Law include contract law, company and partnership law, consumer and competition law, labour law, and marketing law. Students wishing to major in Commercial Law, Accounting or Taxation or meet the accounting professional body commercial law requirements should begin with FCOM 111 and COML 203.

Positions in the commercial sector which often require a thorough knowledge of commercial law, include public and corporate accountants, auditors, company secretaries, directors/managers, consultants and financial advisers.

BCOM DEGREE WITH COMMERCIAL LAW MAJOR

As well as complying with the BCom core and points requirements on page 10, the requirements for a Commercial Law Major are as follows:

1. COML 203, COML 204;
2. One course from TAXN 201, COML 205, or COML 206;
3. COML 310; and
4. Either (i) two courses from COML 300-399, or (ii) one course from COML 300-399, and one further course from TAXN 300-399.
If you started your degree prior to 2009 and are not sure what is required to complete your BCA (or BCom), please contact the Student and Academic Services at Victoria Business School.

The commercial law major should ideally be taken in combination with a major from another subject. In addition to Accounting, popular subjects to combine with Commercial Law include E-Commerce, Marketing, Management, Finance, Public Policy, Taxation, or Human Resource Management and Industrial Relations.

Commercial Law is part of the Accounting and Taxation majors and the academic requirements of the accounting professional bodies.

The following are either the compulsory or elective courses for other subject majors in the BCom degree:

- COML 203 and COML 204 are required for the Accounting major;
- COML 203 and COML 204 are required for the Taxation major;
- COML 302 is an option for the HR Management and Industrial Relations major;
- COML 306 is an option for the International Business major;
- COML 308 is an option for the Marketing major.

**Course Planning for your BCom Commercial Law Major**

The following is a possible course of study for students intending to complete the Commercial Law Major. You may complete your study in any order. However, you should include as many core courses as possible in your first-year programme. This study plan does not guarantee the completion of the BCom degree: students must complete the correct number of points at 100-, 200-, and 300-level, and ensure they include 210 points from the BCom schedule.
**A Second Major**

As stated above, many other popular combinations and majors include Commercial Law. The BCom prospectus provides information on the BCom majors available. In your BCom, it is possible to do two majors within the usual 24-course degree. The Commercial Law Major is a good complement for an Accounting or Taxation major.

The following is an example of a Commercial Law and Accounting Double Major.

<table>
<thead>
<tr>
<th>1st year</th>
<th>2nd year</th>
<th>3rd year</th>
</tr>
</thead>
<tbody>
<tr>
<td>FCOM 111</td>
<td>ANY</td>
<td>ACCY 308</td>
</tr>
<tr>
<td>ECON 130</td>
<td>ACCY 231</td>
<td>COML 300</td>
</tr>
<tr>
<td>ACCY 111</td>
<td>ACCY 223</td>
<td>TAXN 300</td>
</tr>
<tr>
<td>QUAN 102</td>
<td>COML 203</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ANY</td>
</tr>
</tbody>
</table>

**NOTE*: If you wish to meet the academic requirements of the accounting professional bodies you need to substitute FINA 101 with FINA 211 (or FINA 201), and also complete ECON 141. Please see page 32 for a sample plan.

**A Triple Major**

Please note that by including three taxation (TAXN) 300-level courses along with three Commercial Law (COML) 300-level courses, a *triple major* in Taxation, Accounting and Commercial Law can be completed.

**COMMERCIAL LAW MINOR**

It is possible to complete a Commercial Law minor in addition to your non-commercial law majors. This consists of 60 points from COML at 200-level or above, including at least 15 points at 300-level.
UNDERGRADUATE COMMERCIAL LAW COURSES

100-LEVEL COURSES

COML 111 Law for Business 15 points [3/3]
(P) FCOM 111; (X) two of LAWS 121-123
Timetable: 3/3 • CRN 9659 • Thu 1.30-3.30pm [Pipitea]

A general introduction to the legal issues encountered in small and start-up businesses. A wide variety of legal issues will be covered in this context, including the business structure, contract law, consumer law, the law relating to property, including intellectual property and dispute resolution and business failure.

200-LEVEL COURSES

COML 203 Legal Environment of Business 15 points [1/3][2/3]
(P) FCOM 111; (X) two of LAWS 121-123
Timetable: 1/3 • CRN 6748 • Wed, Fri 9.30-10.30 [Pipitea]
2/3 • CRN 896 • Tue, Thu 4.30-5.30pm [Pipitea]

An overview of the legal system and the legislative process with an emphasis on their impact on the business environment, including elements of contract, administrative law and the law of organisations.

COML 204 Law of Organisations 15 points [1/3][2/3]
(P) COML 203 or 35 LAWS pts; (X) COML 303, LAWS 360, 361
Timetable: 1/3 • CRN 18159 • Tue, Thu 2.30-3.30pm [Pipitea]
2/3 • CRN 19764 • Mon, Wed 2.30-3.30pm [Pipitea]

An examination of the law of business organisations.

COML 205 Consumer Law 15 points [2/3]
(P) COML 203 or 35 LAWS pts
Timetable: 2/3 • CRN 18309 • Mon 10.30-12.30 [Pipitea]

The law relating to consumers.

300-LEVEL COURSES

COML 302 The Law of Work 15 points [1/3]
(P) (COML 111, 15 200-level BCom pts) or COML 203 or 30 LAWS pts;
(X) LAWS 355
Timetable: 1/3 • CRN 902 • Wed, Fri 8.30-9.30 [Pipitea]

The law governing the relationship between employees and employers; collective bargaining and organisations of workers in New Zealand; and selected areas of international and comparative Labour Law.

COML 306 Law of International Business 15 points [2/3]
(P) (COML 111, 15 200-level BCom pts) or COML 203 or 30 LAWS pts;
(X) LAWS 354 (1995 or after)
Timetable: 2/3 • CRN 910 • Wed, Fri 9.30-10.30 [Pipitea]
This course examines the law and practice affecting international business, including New Zealand's multilateral trading relationships, the law affecting international commercial transactions including international sales, methods of doing business abroad and the international protection of intellectual property rights.

**COML 308 Marketing Law**
15 points [2/3]

(P) (COML 111, 15 200-level BCom pts) or COML 203 or 30 LAWS pts

Timetable: 2/3 • CRN 6734 • Tue, Fri 2.30-3.30pm [Pipitea]

This course examines selected legal issues affecting the marketing of a new product, from its inception and development to its promotion and distribution. To a lesser extent, legal issues affecting the marketing of a new service are also considered.

**COML 309 Banking Law and Regulation in New Zealand**
15 points [1/3]

(P) (COML 111, 15 200-level BCom pts) or COML 203 or 30 LAWS pts; (X) LAWS 352 (1995 or after)

Timetable: 1/3 • CRN 9006 • Tue, Thu 10.30-11.30 [Pipitea]

Selected areas from the law of banking, including bank-customer relationship, negotiable instruments, liability of paying and collecting banks, debit/credit/smart cards, electronic payments, securities for bank lending, letters of credit, and the Reserve Bank and its functions.

**COML 310 Business Contracts**
15 points [1/3][2/3]

(P) COML 203 or 35 LAWS pts; (X) COML 305, LAWS 211

Timetable: 1/3 • CRN 18310 • Mon, Thu 1.30-2.30pm [Pipitea]
2/3 • CRN 19737 • Mon, Thu 9.30-10.30 [Pipitea]

The law relating to business contracts.

**COML 312 Intellectual Property and Business Innovation**
15 points [1/3]

(P) COML 203 or 30 LAWS pts or 15 approved 200-level pts; (X) COML 321 (2017-2019), LAWS 353

Timetable: 1/3 • CRN 32037 • Mon, Wed 11.30-12.30 [Pipitea], [Pipitea]

This course provides students with an understanding of intellectual property laws that are essential tools for success in an innovation-based business. The course includes lectures on the patent system, trade secrets, copyright, registered designs, trade marks and intellectual property management for business.

**COML 320 SPECIAL TOPIC: Law Decision-Making, Public Health**
15 points [2/3]

(P) 60 200-level pts

Timetable: 2/3 • CRN 15515 • Tue 9.30-10.30 [Pipitea], Thu 10.30-12.30 [Pipitea]

This course focuses on decision-making, policy and public health from a legal perspective.

**COMMERCIAL LAW COURSES NOT OFFERED IN 2020**

- COML 206: Special Topic
- COML 304: Competition Law
- COML 322: Approved Personal Course of Study
GRADUATE DIPLOMA IN COMMERCE – COMMERCIAL LAW SPECIALISATION

If you have already completed a Commerce or other degree and want to embark on a new area in Commerce, then a good option may be to enrol in the Graduate Diploma in Commerce (GDipCom).

The Commercial Law Specialisation consists of the following courses:

1. COML 203, COML 204,
2. One of course from TAXN 201, COML 205, or COML 206 (not available in 2018);
3. COML 310;
4. Two further courses from COML 300-399; or one further course from COML 300-399, and one further course from TAXN 300-399.
5. Two approved 300-level courses

Prerequisites and co-requisites for these courses must be met. If you have already passed one or more of the courses required for a specialisation, you may substitute an approved course of equal or greater value if necessary to meet the total points requirements; for approval please contact the SACL Director of Undergraduate Programmes.

POSTGRADUATE STUDY IN COMMERCIAL LAW

While there is no dedicated Commercial Law Honours programme, it is possible to add Commercial Law Honours courses to any of the BCom (Hons) programmes.

The School of Accounting and Commercial Law also offers the Master of Commerce and the PhD programmes for advanced level postgraduate study in Commercial Law.

For more information on Postgraduate Study see the school website: www.wgtn.ac.nz/sacl.
STUDYING TAXATION

The impact of taxation is a key aspect of financial and corporate decision-making. No person or business wants to pay more tax than they are legally obliged to. However, the tax system also plays an important role in ensuring a fair and decent society, through the distributional components of the system. An understanding of tax is therefore a vital component of a commerce degree, especially in accounting.

Through their work with many of the pillars of the New Zealand tax system (the Treasury, Inland Revenue and the courts) and their internationally recognised research, tax academics are able to offer a range of up-to-date taxation courses that will broaden your understanding of domestic and international taxation.

A Taxation major or minor covers areas such as New Zealand personal and corporate income tax systems, GST regimes, international tax law, double tax treaties, tax policy development and tax administration practices.

BCOM DEGREE WITH TAXATION MAJOR

As well as complying with the BCom core and points requirements on page 10 the requirements for a Taxation Major are as follows:

1. TAXN 201;
2. ACCY 231, COML 203, COML 204; and
3. TAXN 301 and two further courses from TAXN 300-399.

Taxation is part of the Accounting and Commercial Law majors and the academic requirements of the accounting professional bodies.

The following are either compulsory or elective courses for other subject majors in the BCom degree:

- TAXN 201 is required for the Accounting major.
- TAXN 201 is an option for the Commercial Law major.
- TAXN 300 – 399 is an option for the Commercial Law major.

Course Planning for your BCom Taxation Major

The following is a possible course of study for students intending to complete the Taxation Major. You may complete your study in any order. However, you should include as many core courses as possible in your first-year programme, together with any courses required for advancement in your chosen major subject areas.

This study plan does not guarantee the completion of the BCom degree: students must complete the correct number of points at 100-, 200-, and 300-level, and ensure they include 210 points from the BCom schedule.
As stated above, the Taxation major is a good complement to the Accounting and/or Commercial Law majors. The following is an example of a Taxation and Accounting Double Major that also meets the accounting professional body requirements (2017 onwards).

Additionally, by including two further commercial law (COML) 300-level courses, a triple major can be completed.

**TAXATION MINOR**

It is possible to complete a Taxation minor in addition to your non-taxation majors. This consists of 60 points from TAXN at 200-level or above, including at least 15 points at 300-level.
UNDERGRADUATE TAXATION COURSES

200-LEVEL COURSES

**TAXN 201**  Introduction to Taxation  15 points  [1/3][3/3]
(P) ACCY 115

Timetable:
1/3 • CRN 18157 • Tue, Thu 3.30-4.30pm [Pipitea]
3/3 • CRN 18193 • Mon, Wed 10.30-11.30 [Pipitea]

An introduction to the theory and application of domestic and international taxation.

300-LEVEL COURSES

**TAXN 301**  Advanced Domestic Taxation  15 points  [1/3][2/3]
(P) TAXN 201, COML 204; (X) ACCY 305

Timetable:
1/3 • CRN 18158 • Wed, Fri 1.30-2.30pm [Pipitea]
2/3 • CRN 19738 • Tue, Thu 3.30-4.30pm [Pipitea]

An in-depth examination of the principles and practice of entity taxation in New Zealand.

**TAXN 303**  International Taxation 1  15 points  [1/3]
(P) TAXN 201; (X) ACCY 316.

Timetable:
1/3 • CRN 18163 • Mon 10.30-11.30 [Pipitea], Wed 10.30-11.30 [Pipitea]

An introduction to the taxation of cross-border transactions in New Zealand.

**TAXN 305**  Tax Policy  15 points  [2/3]
(P) TAXN 301

Timetable:
2/3 • CRN 18161 • Wed 9.30-11.30 [Pipitea], Fri 9.30-10.30 [Pipitea]

The theory and application of tax policy

TAXATION COURSES NOT OFFERED IN 2020

TAXN 302: Advanced Indirect Taxation
TAXN 304: International Taxation 2
TAXN 306: Tax Administration
TAXN 320: Special Topic
GRADUATE DIPLOMA IN COMMERCE – TAXATION SPECIALISATION

If you have already completed a Commerce or other degree and want to embark on a new area in Commerce, then a good option may be to enrol in the Graduate Diploma in Commerce (GDipCom).

The Taxation Specialisation consists of:

1. TAXN 201;
2. COML 204, and one further approved 200-level COML or ACCY course;
3. TAXN 301, and two further courses from TAXN 300-399; and
4. Two approved 300-level courses.

Prerequisites and co-requisites for these courses must also be met. Note this specialisation could require as much as 135 points unless one of the 200-level courses has been passed previously for another qualification. Therefore, it may take more than one-year (full-time) to complete.

POSTGRADUATE STUDY IN TAXATION

While there is no dedicated Taxation Honours programme, it is possible to add Taxation Honours courses to any of the BCom(Hons) programmes.

The School of Accounting and Commercial Law also offers the Master of Commerce, and the PhD programmes for advanced level postgraduate study in Taxation.

For more information see the school website: www.wgtn.ac.nz/sacl.
THE ACCOUNTING PROFESSION

Accounting, like other professions such as law and medicine, has professional bodies that regulate members’ behaviour, promote issues relevant to the profession and determine the entry requirements for membership of their organisations.

The School of Accounting and Commercial Law (SACL) maintains excellent relationships with the accounting and legal professions and business and government communities. Specifically, SACL has accreditation arrangements with New Zealand and international accounting professional bodies, to provide courses that allow our students to meet their academic requirements.

The accounting professional bodies to which Victoria are accredited to are:

- Chartered Accountants Australia and New Zealand (previously New Zealand Institute of Chartered Accountants (NZICA)). Website: www.charteredaccountantsanz.com
- CPA Australia. Website: www.cpaaustralia.com.au
- Chartered Institute of Management Accountants (CIMA), UK. Website: www.cimaglobal.com
- Association of Certified Chartered Accountants (ACCA). Website: www.accaglobal.com

Each professional body has different requirements that must be met before full membership of the body can be obtained. These requirements cover three areas:

- Academic or university study (both length of study and papers required to be taken);
- Professional study; and
- Professional experience.

To meet the academic requirements of these professional bodies, you should complete a BCom degree (with a major in Accounting). From 2017, you also need to include specific courses in your degree. In addition to the BCom core courses the following are required:

- ECON 141, ACCY 001 up to 2016 or ACCY 115;
- ACCY 223, ACCY 225, ACCY 231, COML 203, COML 204, TAXN 201, FINA 201 or FINA 211**;
- ACCY 302, ACCY 308, ACCY 330, TAXN 301.

* From 2017, QUAN 111 is only required if you are planning to do FINA 201.
** FINA 211 is recommended for those students not completing an ECON or FINA major.

The information below details the academic requirements to become a professional accountant for each of these four accounting professional bodies.
Course Planning to meet the Accounting Professional Bodies academic requirements

The following is a possible course of study for students intending to complete the academic requirements for any of the above accounting professional bodies as part of their BCom in Accounting (2017 onwards). You may complete your study in any order you wish.

Chartered Accountants Australia and New Zealand (previously New Zealand Institute of Chartered Accountants)

Chartered Accountants Australia and New Zealand is made up of over 100,000 diverse, talented and financially astute professionals who utilise their skills every day to make a difference for business the world over.

In 2013 members of the Institute of Chartered Accountants Australia and the New Zealand Institute of Chartered Accountants voted in favour of creating Chartered Accountants Australia and New Zealand and, in July 2014, the two professional bodies joined forces to form a new professional body in response to the unique challenges and opportunities of today’s commercial environment.

The CA qualification is highly regarded, and Chartered Accountants aspire to the highest professional and ethical standards. Chartered Accountants are multi-skilled professionals. Their work involves a range of business activities, including giving advice, strategic planning, negotiating deals, management and providing financial information to support business decisions, as well as preparing financial reports, auditing and providing tax advice.

To become a member of the College of Chartered Accountants you will need to complete the academic requirements, followed by three years of practical experience and complete the professional competency programme.

- For more information on the practical experience, professional competence and academic requirements, go to the following website: www.charteredaccountantsanz.com
Meeting the Academic Requirements

The academic requirements for the Chartered Accountants (CA) College have been reviewed several times since 2007.

Students who began their accounting study before 2009 should contact Chartered Accountants Australia and New Zealand and request an assessment of their academic record (Assessment of Study). This is free for those with a New Zealand academic record. They will check your qualifications and give you a letter stating what you need to do to meet their academic requirements (if anything).

Note: Beginning studies is defined as having passed a degree level course in accounting (e.g. ACCY 111).

Chartered Accountants Australia and New Zealand’s academic requirements can also be satisfied by completing the Master of Professional Accounting (MPA) programme (http://www.wgtn.ac.nz/sacl/study/mpa).

2017 CA College Academic Requirements

Under the 2017 CAANZ Academic Policy, the academic requirements for the CA College are:

1. Completion of three-year, full-time equivalent degree level study. This is 360 points at Victoria University

2. Completion of a recognised Bachelor’s Degree

3. Completion of the following papers
   - Accounting – ACCY 111 and ACCY 115
   - Economics - ECON 141
   - Quantitative methods- QUAN 102
   - Commercial and corporate law - COML 203 and COML 204
   - Information systems - ACCY 225
   - Financial accounting –ACCY 231 and ACCY 308
   - Management accounting - ACCY 223 and ACCY 302
   - Auditing - ACCY 330
   - Taxation - TAXN 201 and TAXN 301
   - Finance - FINA 211 or FINA 201*

In addition to the above courses, the following 6 core BCom courses are required:
   - FCOM 111 ECON 130, INFO 101, MARK 101, MGMT 101 and QUAN 102

* QUAN 111 is only required if you are planning to do FINA 201.

Compulsory Commercial Law topics and LAWS courses

For those studying towards an LLB degree, specific LAWS courses can be used instead of the COML courses.
   - COML 203 or LAWS 121
     (Note: to obtain an exemption from COML 203 for course prerequisite requirements; you must pass two of LAWS 121-123)
   - COML 204 or LAWS 360
CPA Australia

With a membership of more than 160,000 finance, accounting and business professionals across the globe, and a 25,000 strong student base, CPA Australia is one of the largest accounting bodies in the world. CPA Australia has branches and divisions around the world including New Zealand, Australia, London, China and in a number of other countries throughout Asia.

For further details about CPA Australia, see their website www.cpaaustralia.com.au.

Meeting the CPA Australia Academic Requirements

To meet the accreditation requirements for CPA Australia at Victoria University of Wellington requires a three-year Bachelor’s degree including passes in the following courses.

<table>
<thead>
<tr>
<th>For students who commenced study from 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCY 001 or ACCY 115</td>
</tr>
<tr>
<td>ACCY 111</td>
</tr>
<tr>
<td>ACCY 223 and ACCY 302</td>
</tr>
<tr>
<td>ACCY 231 and ACCY 308</td>
</tr>
<tr>
<td>TAXN 201 and TAXN 301</td>
</tr>
<tr>
<td>ACCY 330</td>
</tr>
<tr>
<td>ACCY 225</td>
</tr>
<tr>
<td>COML 203 and COML 204</td>
</tr>
<tr>
<td>FINA 201 or FINA 211</td>
</tr>
<tr>
<td>ECON 130 and ECON 141</td>
</tr>
<tr>
<td>QUAN 102 (Students, who commenced study before 2017, will have to complete QUAN 111 as well.)</td>
</tr>
</tbody>
</table>

For more information on the professional competence and academic requirements, go to the following website: http://www.cpaaustralia.com.au

CPA Australia’s academic requirements can also be satisfied by completing the Master of Professional Accounting (MPA) programme (http://www.wgtn.ac.nz/sacl/study/mpa).

Association of Certified Chartered Accountants (ACCA).

ACCA is the global body for professional accountants with nearly 500,000 members and students in 170 countries and 82 offices around the world. Its members are employed in industry, financial services, the public sector and in public practice.

Our accreditation for ACCA requires a BCA or BCom degree with a Major in Accounting; specified courses are required to be included in the course of study.

For further information about ACCA, see their website www.accaglobal.com

For students who will graduate between 2013 and 2019, to obtain an exemption from the fundamental level courses (F1-F4) requires the completion of a BCA or BCom degree with a
Major in Accounting. Exemptions are also available for the other fundamental level courses (F5-F9). These are:

- ACCY 223 and ACCY 302 (F5)
- TAXN 201 and TAXN 301 (F6)
- ACCY 231 and ACCY 308 (F7)
- ACCY 330 (F8)
- FINA 211 or FINA 201 (F9)

ACCA’s academic requirements can also be satisfied by completing the Master of Professional Accounting (MPA) programme (http://www.victoria.ac.nz/sacl/study/mpa).

The Chartered Institute of Management Accountants (CIMA), UK

CIMA, founded in 1919, is a leading membership body that offers an internationally recognised professional qualification in management accounting, which focuses on accounting for business. For further information about CIMA, see their website www.cimaglobal.com

Our recent accreditation for CIMA (UK), for students who will graduate between 2013 and 2014, requires a BCA or BCom degree with a Major in Accounting; specified courses are required to be included in the course of study.

To obtain an exemption from the CIMA-Certificate in Business Accounting, the following courses need to be taken

- ACCY 001, ACCY 111, ACCY 223, ACCY 225, and ACCY 231
- ECON 130 and ECON 140
- COML 203 and COML 204

To obtain an exemption from the operations level of the CIMA-Diploma in Management Accounting, the following additional papers need to be completed:

- FCOM 111, MGMT 101 and MARK 101
- ACCY 302 and ACCY 308
- TAXN 201 and TAXN 301

OTHER PROFESSIONAL ORGANISATIONS

The Chartered Institute of Public Finance & Accounting (CIPFA)

The CIPFA is the only professional accountancy body in the world exclusively dedicated to people in public finance. Globally, CIPFA shows the way in public finance by standing up for sound public financial management and good governance.

The CIPFA provide a Professional Accountancy Qualification (CIPFA PQ), International Public Financial Management (IPFM) qualifications, as well as a CIPFA Diploma and CIPFA Certificate in International Public Sector Accounting Standards (IPSAS).

The CIPFA Professional Accountancy Qualification provides the full range of skills and competences required for a successful finance career in public services and therefore CIPFA PQ is the foundation for a career in public finance.
The CIPFA International Public Financial Management qualifications reflect the evolving environment and challenges faced in managing public finances effectively around the world. The CIPFA diploma in IPSAS qualification is for people already working in leadership positions. These qualifications are taught by the CIPFA Education and Training Centre as well as other places of learning around the world.

More information on CIPFA can be found at: https://www.cipfa.org/

Please note that the SACL Bachelor of Commerce and Master of Professional Accounting programmes are currently not accredited by the CIPFA.

The Institute of Internal Auditors New Zealand

Internal audit is an appraisal function performed within and for an organisation. Internal audit professionals are widely recognised, respected, trusted and valued as the leading providers of assurance and advice on risk management, internal control and governance for the benefit of organisations and their stakeholders. Internal auditors’ activities are guided primarily by the organisation (who is their employer), with an influence from their professional body, the Institute of Internal Auditors New Zealand (IIA NZ).

The IIA NZ is a member-led organisation that draws on the skills and knowledge of members in the private and public sectors across the country. To become a member of the Institute of Internal Auditors New Zealand (IIA NZ), you do not have to be a chartered accountant.

For further information about the IIA NZ, see their website: https://www.iianz.org.nz/

Chartered Financial Analyst (CFA) Institute

The CFA Institute is the premier global association and its members are all investment management professionals seeking investment management-related education, knowledge, professional development, connection, or inspiration.

The core investment management professionals are those individuals that are primarily involved in activities related to the investment decision-making process - generally portfolio managers, financial advisors, and research analysts on both the buy and sell side. The core investment management industry is comprised of firms primarily engaged in asset management such as mutual funds, hedge funds, private equity, real estate investment, investment research and ratings, and investment advisory services; wealth management; and fiduciary asset ownership such as pension funds, endowments, and sovereign wealth funds.

For more information about the CFA, go to the following website: https://www.cfainstitute.org/

Please note that the SACL Bachelor of Commerce and Master of Professional Accounting programmes are not accredited by the CFA Institute.
GENERAL INFORMATION

Academic Restrictions

A BCom or BTM student who has failed a course twice needs the approval of the Commerce Associate Dean (Students) to enrol for it again. Third attempts are granted only with good cause, and permission may be subject to a reduction in study load to allow extra time to be devoted to the course concerned.

Apply in writing, setting out the reasons why you think your previous attempts were unsuccessful and indicating changes in your personal circumstances that suggest you will do better next time. Include in the letter your full name, student number, postal and e-mail addresses, and a contact telephone number. (If your reasons relate to sensitive personal matters that you do not wish to set down in a letter, you should make an appointment to discuss the situation.)

Students who have performed unsatisfactorily over two consecutive trimesters may be restricted to a reduced workload until their performance improves. In addition, anyone who obtains all E grades in a single trimester may have their enrolment for the following trimester cancelled unless they can show that they did in fact engage significantly with their studies. Contact the Associate Dean (Students) if you want to discuss having a restriction or disenrolment removed.

Academic Advice

For general advice concerning your BCom or BTM, go to the Student and Academic Services (SAS) Reception Counter on the Ground Floor of Rutherford House or to level two Murphy Building on the Kelburn campus. The staff there will either deal with your problem or refer you to the relevant person.

myDegree

If your question is about the progress of your degree, you can often find the answers you need on myDegree. myDegree is an online degree tool that shows you the progress of your degree and majors/minors—which requirements have been completed, which are in progress and which are yet to be started. You can access myDegree through myTools.

Changes of Course

If you wish to make any changes to your initial enrolment, you may be able to do so online. Otherwise, pick up a change of course form from the Murphy or Rutherford House Reception Counter. That form can be used for a wide variety of changes, including addition of (or withdrawal from) a course, change of address/degree/major, or complete withdrawal from the university. Before being processed the form requires your signature plus the date (just below the Declaration statement).

If wishing to add a Commerce course, first check the prerequisites. Prerequisites are there to indicate appropriate preparation for the course, and you may not add a course unless you have either passed the prerequisite(s) or will do so before the course starts (or the School has waived the prerequisite). You should also check the restrictions: enrolment in a course for which you have already passed a course listed as a restriction is prohibited, unless you are given special permission by the Associate Dean (Students). Approval to add a course after classes start may be denied if there is insufficient room, or if the Associate Dean (Students) considers that you have missed too much of the course.
Note: If you have been accepted into a course but you fail the prerequisite, then your status in that course will automatically be changed to DE (= Declined Entry), unless the School informs the SAS Office that the prerequisite has been waived.

Withdrawals from an undergraduate commerce course do not require a signature from the course coordinator. Just put a line through the course you are dropping, sign the form and hand it in at the Murphy or Rutherford House Reception Counter. Do make sure though that you are not dropping a prerequisite for a course you want to take later on, or losing full-time status, which may cause visa difficulties for international students or result in the loss of a student loan. You may withdraw without penalty during the first two weeks of a first or second trimester course, but after that you will not receive a full refund of tuition fees.

It is not usually possible to withdraw from a course after the ¾ point (see the date shown in the course outline). However, if you had been making satisfactory progress in a course until forced to abandon it by medical or other personal circumstances, then the Associate Dean (Students) may permit you to withdraw late. Fill in a late withdrawal application at the Counter, supplying supporting evidence of your situation. Just dropping out without withdrawing officially means a fail grade which could disadvantage you later (see Academic Restrictions).

Compensation Passes

The Associate Dean (Students) deals with this matter at the end of each trimester. Students for a BCom or BTM degree, or the GDipCom, who are one course short, having failed that with a D or K grade in their final year, may be offered a compensation pass if they have a B-average or better either in the rest of that year’s courses (having passed at least 90 points that year) or over the whole degree.

Normally a compensation pass will not be given for any course needed to meet the minimum 300-level requirements for a degree or diploma, or the 300-level requirements of a BCom major. If you think you qualify and want to make sure that you will be considered, contact the SAS Office.

Mandatory Course Requirements

To pass a course you must obtain a course mark of at least 50%. Many courses have additional requirements that must be met; these may involve obtaining a minimum mark in a test or examination, or carrying out some specific tasks, like attending a minimum number of tutorials. Failure to meet any of these will mean you fail the course, even if your course mark is 50% or more (in that case you get a K grade, still a fail). Mandatory requirements will be spelled out, along with other important information, in the course outline circulated to students in the first two weeks of lectures. It is your responsibility to access a copy of the course outline and read it thoroughly.

Part-time Study

If you are planning to study part-time, take our advice and begin slowly! Do not rush in and try to do too much in your first trimester. It is better to start with a modest load and increase that only if comfortable passes are obtained. Studying part-time is not easy – jobs have a way of becoming more demanding just when that essay or test is coming up, and many part-time students will have other commitments which are likely to impede their academic progress. In addition, part-time study leaves few opportunities for significant participation in the life of the University.
Reconsiderations

If you consider that the mark (or grade) awarded for any particular item of work in a course is unfair, then you should consult the course coordinator without delay, explaining the basis for your concern. The coordinator should respond to any points raised with reference to the marking scheme used for that item, but is not required to re-mark the work unless that is stated in the course outline.

Student Services

Student Services provides a range of services to ALL students to help you make the most of your time at university. Contact the following services for assistance directly or visit the website https://www.wgtn.ac.nz/students/support to find out more. Many of these services are available at all campuses. Choose the location which suits you best by visiting the website above for contact details. For example:

- Accommodation
- Career and Employment Counselling
- Disability Services (DS)
- Financial Support and Advice
- Health Services
- Student Learning Support
- Māori/Pasifika student support
- Student Union (VUWSA)
- Student disputes resolution
- IT services
- Library

Victoria Abroad

As a Victoria University student you have the chance to complete part of your Victoria degree at a world-class institution overseas while paying domestic fees. Victoria has exchange agreements with a number of universities in other countries, including Canada, Germany, France, Italy, Japan, the Netherlands, Poland, Singapore, Sweden and the United States. Under these agreements it is possible to spend up to a year overseas taking courses that will be credited to your degree. (Note that 300-level courses for any BCom major should normally be taken at Victoria unless authorisation is given by the School and approved by the Associate Dean (Students) or Faculty Manager.)

Vic OE students are expected to meet their own travel/living expenses, but are eligible for StudyLink loans and allowances. All exchange students receive a grant from Vic OE and Victoria Business School offers contestable exchange scholarships to help towards expenses. For more information, please visit the website:

www.wgtn.ac.nz/exchange
# WHERE TO GET HELP

<table>
<thead>
<tr>
<th>IF YOU NEED HELP WITH…</th>
<th>You can go to</th>
<th>See link</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Advice</td>
<td>Faculty office</td>
<td><a href="https://www.wgtn.ac.nz/business/current-students/student-and-academic-services-office">https://www.wgtn.ac.nz/business/current-students/student-and-academic-services-office</a></td>
</tr>
<tr>
<td>Aegrotat</td>
<td>Faculty office</td>
<td><a href="https://www.wgtn.ac.nz/students/study/exams/aegrotats">www.wgtn.ac.nz/students/study/exams/aegrotats</a></td>
</tr>
<tr>
<td>Blackboard</td>
<td>Course coordinator</td>
<td><a href="https://www.wgtn.ac.nz/study/programmes-courses/courses">www.wgtn.ac.nz/study/programmes-courses/courses</a></td>
</tr>
<tr>
<td>Course Add/Drop</td>
<td>Faculty office</td>
<td><a href="https://www.wgtn.ac.nz/students/study/course-additions-withdrawals">www.wgtn.ac.nz/students/study/course-additions-withdrawals</a></td>
</tr>
<tr>
<td>Career advice</td>
<td>Careers and Employment Service</td>
<td><a href="https://www.wgtn.ac.nz/st_services/careers/">www.wgtn.ac.nz/st_services/careers/</a></td>
</tr>
<tr>
<td>Degree planning</td>
<td>Faculty office</td>
<td><a href="https://www.wgtn.ac.nz/study/course-planning/degrees-courses">www.wgtn.ac.nz/study/course-planning/degrees-courses</a></td>
</tr>
<tr>
<td></td>
<td>Transfer of Credit</td>
<td><a href="https://www.wgtn.ac.nz/business/current-students/student-and-academic-services-office">https://www.wgtn.ac.nz/business/current-students/student-and-academic-services-office</a></td>
</tr>
<tr>
<td></td>
<td>MyDegree</td>
<td><a href="https://www.wgtn.ac.nz/students/study/mydegree">https://www.wgtn.ac.nz/students/study/mydegree</a></td>
</tr>
<tr>
<td>Disability and Inclusion Advisers</td>
<td>Disability Service</td>
<td><a href="https://www.wgtn.ac.nz/st_services/disability/">www.wgtn.ac.nz/st_services/disability/</a></td>
</tr>
<tr>
<td>Disputes</td>
<td>Student Interest and Conflict Resolution Team</td>
<td><a href="https://www.wgtn.ac.nz/students/support/student-interest-and-conflict-resolution">https://www.wgtn.ac.nz/students/support/student-interest-and-conflict-resolution</a></td>
</tr>
<tr>
<td>Enrolment</td>
<td>Enrolment Team</td>
<td><a href="https://www.wgtn.ac.nz/study/apply-enrol">www.wgtn.ac.nz/study/apply-enrol</a></td>
</tr>
<tr>
<td></td>
<td>Faculty office</td>
<td><a href="https://www.wgtn.ac.nz/business/current-students/student-and-academic-services-office">https://www.wgtn.ac.nz/business/current-students/student-and-academic-services-office</a></td>
</tr>
<tr>
<td>Exams</td>
<td>Exam timetable</td>
<td><a href="https://www.wgtn.ac.nz/students/study/timetables">www.wgtn.ac.nz/students/study/timetables</a></td>
</tr>
<tr>
<td></td>
<td>Administration</td>
<td><a href="https://www.wgtn.ac.nz/students/study/exams">www.wgtn.ac.nz/students/study/exams</a></td>
</tr>
<tr>
<td></td>
<td>Results</td>
<td><a href="https://www.wgtn.ac.nz/students/study/mydegree">https://www.wgtn.ac.nz/students/study/mydegree</a></td>
</tr>
<tr>
<td>Fees</td>
<td>Student Finance</td>
<td><a href="https://www.wgtn.ac.nz/study/student-finance/fees">www.wgtn.ac.nz/study/student-finance/fees</a></td>
</tr>
<tr>
<td>Financial Hardship</td>
<td></td>
<td><a href="https://www.wgtn.ac.nz/students/money">www.wgtn.ac.nz/students/money</a></td>
</tr>
<tr>
<td>Graduation</td>
<td>Faculty office</td>
<td><a href="https://www.wgtn.ac.nz/students/graduation-and-beyond">www.wgtn.ac.nz/students/graduation-and-beyond</a></td>
</tr>
<tr>
<td></td>
<td>Graduation office</td>
<td><a href="https://www.wgtn.ac.nz/students/graduation-and-beyond">www.wgtn.ac.nz/students/graduation-and-beyond</a></td>
</tr>
</tbody>
</table>
| Health & Wellbeing | Mauri Ora | www.wgtn.ac.nz/students/campus/health/wellbeing  
|                    |          | www.wgtn.ac.nz/studenthealth |
| Problems logging into MyVic, Blackboard etc | ITS | https://www.wgtn.ac.nz/its/about/contact-us |
| MyAllocator       | Course Coordinator | https://www.wgtn.ac.nz/?mytools |
| Overseas Exchange/ Study abroad | Victoria International | www.wgtn.ac.nz/exchange/ |
| Printing          | ITS | https://www.wgtn.ac.nz/its/student-services/printing |
| Refugee Students | Room 1010, Level 10, Murphy Building | https://www.wgtn.ac.nz/students/get-involved/communities/refugee-background-students |
| Student ID cards  | Enrolments | https://www.wgtn.ac.nz/study/apply-enrol/student-id |
| Study assistance  | Student Learning | https://www.wgtn.ac.nz/students/support |
| Scholarships      | Scholarships office | https://www.wgtn.ac.nz/scholarships |
| Lecture Timetable |  | https://www.wgtn.ac.nz/students/study/timetables |
| Text books        | Vicbooks | https://www.vicbooksandcafe.co.nz/ |
| Transcripts       | Faculty office | https://www.wgtn.ac.nz/students/graduation-and-beyond/transcripts |
| Visa Issues       | Victoria International | www.wgtn.ac.nz/students/study/enrolment/renewing-visa |
| VUWSA             | VUWSA | https://www.vuwsa.org.nz/ |
| Student Services and Support |  | https://www.wgtn.ac.nz/students/support |
| Managing your money |  | www.wgtn.ac.nz/students/money |
| Getting Involved  |  | www.wgtn.ac.nz/students/get-involved |
COMMERCCE STUDENTS ASSOCIATION

Victoria University of Wellington Commerce Students' Society (Viccom)

The Victoria University of Wellington Commerce Students' Society (VicCom) is a representative group run solely by commerce students, solely for commerce students. Essentially, it is for you, run by people like you.

VicCom has two core functions. The first to advance and promote educational opportunities for commerce students of all majors and at all levels. VicCom present opportunities through exam preparation sessions, guest lectures, career seminars, networking, supporting faculty reviews and study groups.

The other core function is to enhance the Commerce experience - making it more rewarding, dynamic and interesting for students. VicCom serves the interests of students outside of the classroom through social events. In 2013 these included the annual Commerce Ball, a quiz evening, interfaculty sports and orientation BBQ.

Membership to VicCom is free and open to any student enrolled in a course offered by Victoria Business School. For more information about VicCom and upcoming events: www.facebook.com/vuwcss; Twitter (@VUWSS), or visit our webpage https://www.viccom.org.nz

Beta Alpha PSI (Victoria Chapter)

Beta Alpha Psi (BAP) is an international honours society for accounting, finance and information systems students and professionals. It was founded in 1919 and today there are more than 315 chapters worldwide. The objectives of BAP are to recognise scholastic and professional excellence by promoting accounting, finance and information systems, providing students with opportunities for professional development and encouraging ethical, social and public responsibility. Many accounting and finance students join the Victoria University Chapter of BAP.

Examples of events organised by the student executive of the Victoria chapter are mock interviews with professional firms, sessions on how to maximise LinkedIn, Q & A sessions with partners from the ‘Big 4’ accounting firms and seminars on finance and accounting careers in the public sector and not-for-profit organisations. Students also participate in community service events, including collecting for the Mary Hospice and the Cancer Society.

Members also have the opportunity to represent the chapter at international meetings of BAP and to participate in international best practice competitions. In 2017, three students of the chapter attended and participated in the annual meeting of BAP which was held in Anaheim, California.

Website: www.vuwbp.co.nz
Facebook: Beta Alpha Psi Victoria University Chapter; Website: www.facebook.com/vuwbp

BIC (Business Investment Club)

We provide a network, events, and practical support for all students interested in business, entrepreneurship and investment.
We were founded in early 2012 to network all students interested in business, entrepreneurship and investment. Our main goal is to help you kick-start your own small business and investment, share experience among our members and network with successful entrepreneurs and investors at guest speaker events.

BIC will also give you the opportunity to launch your own real-world project (so far we have launched EshopRental.biz, Investment Academy and have three other projects underway), enhance your business skills, learn how to invest your money and meet new friends with similar interests. In the long term we want to create a whole new generation of entrepreneurs and investors and set them on the path to success.

Meetings: SU218, Monday night, usually around 4–5pm (changes each trimester)
Contact: info@bic.org.nz
Website: www.bic.org.nz
Facebook: www.facebook.com/BusinessAndInvestmentClub

Ngā Tāura Umanga—Māori Commerce

Ngā Tāura Umanga is a Māori student group for commerce students.

Ngā Tāura Umanga, the Māori students' Commerce association, play a key role in developing strong relationships between Māori students, staff and alumni. We organise social and networking events, participate in national hui, and have access to scholarships and other information that will encourage and assist you along your path as a Māori in the business world.

Contact: ngatauraumanga@gmail.com

LEADERSHIP PROGRAMMES

Victoria International Leadership Programme

The Victoria International Leadership Programme (VILP) is a free, self-paced, extracurricular programme aimed at enhancing degree study and making participants more globally aware. It is designed to develop your leadership potential, advance your knowledge, build your global competency and enable you to think critically about the leadership challenges in world affairs. It also creates opportunities for international experiences and global connections.

Upon completion of VILP, your participation will be noted on your academic transcript alongside your formal qualifications, and a final certificate awarded.

Participating in VILP will enable you to:
• enhance your knowledge and awareness of other countries and cultures
• learn more about key challenges facing the world
• network with people and organisations in international leadership roles
• join in a global forum of ideas and activities
• take advantage of the international discourse circulating in Wellington, the political and cultural capital of New Zealand.

Contact: vilp@vuw.ac.nz
Website: www.wgtn.ac.nz/students/get-involved/vilp
Victoria Plus Programme

Victoria Plus is the University’s service and leadership development programme. Give back to your community and gain skills that will impress employers.

You’ll be joining a community of more than 500 Victoria Plus students at the University. You can make connections with other students, employers and people in the not-for-profit sector across Wellington.

You’ll have the opportunity to develop leadership, social responsibility and employability skills. By participating you’ll gain valuable experience, broaden your thinking and learning, and reflect on your self-development.

Completion of the Victoria Plus programme is formally acknowledged on your academic transcript. Noting it on your CV will help you stand out in competitive job markets.

Contact: victoriaplus@vuw.ac.nz
Website: www.wgtn.ac.nz/students/get-involved/vic-plus

CAREERS

Careers and Employment

Careers and Employment are here to assist you with the general exploration of career ideas and the career implications of subject choices, to details of specific jobs, employers, or postgraduate courses.

We provide employers with advice on recruitment strategies, advice on how to maintain a profile on campus and assistance with targeting suitably qualified and motivated students and graduates.

We can also assist academic staff to identify graduate destinations, develop a career publication for their subject area, or recruit students and graduates for tutoring or research positions. We can also advertise general staff vacancies and assist with professional career development.

Our resources are available to all current students, graduates, intending students, employers and staff.

Contact: careers-service@vuw.ac.nz
Website: www.wgtn.ac.nz/st_services/careers