Te Whakaaetanga me te Uiuitanga | Programme Acceptability and Consultation

Programme of Study:
New Zealand Certificate in Business (Accounting Support Services) (Level 4)

Leading to the award of:
2455 New Zealand Certificate in Business (Accounting Support Services) (Level 4)

Te Pūkenga

Ngā Ihirangi | Contents

1 New Zealand Certificate in Business (Accounting Support Services) (Level 4)

1.1 Te Tūhono Kawenga Hōtaka | A Unified Portfolio of Programmes

Te Pūkenga aims to develop a unified, sustainable, public network of regionally accessible vocational education programmes that have our ākonga (students) at the centre. This application for programme approval and accreditation forms part of the development of a national network of provision requiring partnerships and cooperation with co-responsibilities for programme delivery. This is consistent with Te Pūkenga academic delivery innovation strategic direction, which is aimed at establishing a coherent portfolio of programmes that will support ākonga, employers and industry to make informed decisions about future study and employment and achieve a sustainable network of ongoing delivery.

In order to develop a coherent portfolio of programmes that supports the above strategic direction, a unification process has been established that is aimed at achieving a future state of (in the main) one programme per qualification that supports and allows for a range of delivery modes, namely blended, distance and work-based learning. Currently, Te Pūkenga needs to work within the parameters of Programmes of Industry Training reporting via the ITR and Programmes of Study reporting via the SDR (as integrated NZ Programmes / Skills Standards and an integrated TEC reporting system are not yet available). The unified programme of study presented here unifies on-campus, blended and distance approaches, reported through the current SDR.

The unification process has been designed to employ a collaborative approach to redevelopment that will ensure that programme design meets the criteria set by Te Pūkenga Charter and our commitments under Te Pae Tawhiti, our Te Tiriti o Waitangi Excellence Framework, and Te Rito, our Ākonga at the Centre research project and reports. This approach also fulfills the expectations of the emerging Whiria Te Pūkenga (Mātauranga Māori Framework) and Te Pūkenga Ako Framework (Learning and Teaching Framework).

One of Te Pūkenga educational priorities is a relentless focus on equity and ensuring participation. Therefore, equity is integrated and embedded into Te Pūkenga operating model blueprint and business case. Te Pūkenga is also committed to putting ākonga at the centre of all we do, and working towards equity and success for ākonga of all genders, ethnicities, cultures and abilities, as outlined in our Equity and Ākonga Success Strategy.

In 2020, Te Pūkenga commissioned the Ākonga at the Centre research project to gain insights from ākonga (and those that supported them) on the barriers and enablers to their success across the current learner journey. The project applied Te Tiriti o Waitangi inspired principles of excellence and used Critical Bicultural and Human Centred Design methodologies as a new and innovative approach for the public sector. The research led to three Te Rito reports, focusing on Māori, Pacific and Disabled ākonga, respectively. Te Rito framework builds towards our Equity Outcomes framework, its purpose being to guide Te Pūkenga in its response to the unique needs of all ākonga, with a priority focus on Māori, Pacific and Disabled ākonga.

In accordance with Te Tiriti o Waitangi, Te Pūkenga is focused on ensuring our services work well and respond with excellence to the needs of Māori ākonga and their whānau, and to the aspirations of iwi and Māori communities throughout Aotearoa New Zealand. This objective comes from our Charter, our legislative mandate, and from the will of our Council, and is supported by the opportunities outlined in Te Rito Report Part One. In working to achieve this objective, we know it is not Māori ākonga or communities that need to change to fit with us; rather it is our responsibility to ensure our services improve for the betterment of Māori.

In terms of the needs of Pacific ākonga, Te Rito Report Part Two indicated a range of opportunities to be taken up by Te Pūkenga. These range from targeted support for the wellbeing of Pacific learners to empowering and bringing effect to Pacific hopes and dreams for intergenerational development and prosperity. Te Pūkenga is committed to ensuring all Pacific ākonga and kaimahi feel that they belong, that their voices are heard, that the use of Pacific languages is normalised and that their cultures are valued.

In terms of the needs of Disabled ākonga, Te Rito Report Part Three indicated the need for Te Pūkenga to provide appropriate impairment-related learning support for Disabled ākonga to achieve their academic potential and to resolve barriers to learning. The research also indicated the need for mental wellbeing support, the reduction of financial barriers, a focus on the development of digital literacy skills and ensuring access to the physical learning environment. Te Pūkenga has developed a national strategic disability action plan, which incorporates the Enabling Good Lives principles. The National Strategic Disability Action Plan implements the Accessibility Charter across Aotearoa New Zealand and supports consistent data collection on Disabled ākonga, and training. The plan provides a unified national strategy across Te Pūkenga and was developed with ākonga and kaimahi (staff). The plan provides a comprehensive road map towards a vocational system that hears the voices of Disabled ākonga and what they need to succeed.

The unified programme presented here contributes to the ability of Te Pūkenga to offer a coherent portfolio of programmes that responds to the needs of ākonga, industries, iwi, hapū, hapori, Māori communities and Pacific communities. This also begins to take us towards addressing some of the inequities that exist for priority ākonga.

1.2   Te Huanui Whakawhanake i te Hōtaka | Development Approach

The New Zealand Certificate in Business (Accounting Support Services) (Level 4) qualification was updated, with Version 2 of the qualification published in July 2020. The last date for assessments to take place for Version 1 of this qualification is 31 December 2023. Therefore, rather than each network partner dedicating time and resource to develop programmes of study for the new version individually, a single unified programme was developed based on the existing programmes to meet the requirements of the updated qualification.

The programme of study presented here is based on a collaborative design process across the following Te Pūkenga network partners:

- Eastern Institute of Technology Ltd (EIT)
- Manukau Institute of Technology Ltd (MIT)

The collaborative design process was supported by two groups: (i) a Steering Group with representation from every relevant network partner, i.e., every network partner delivering programmes of study in the broad discipline area of Business; and (ii) a Working Group tasked specifically with the unification of this programme of study. The Workforce Development Council was included in the Steering Group membership, and has thus been engaged in the unification process. The functions of the Steering Group were defined in a mutually agreed Terms of Reference, and included the following:

- oversight of the development of a single unified programme for each qualification Te Pūkenga delivers in the discipline area
- leading engagement with regional internal and external partners (including (i) relevant regional industry, including Māori and Pacific employers; (ii) communities at a local level, including hapū and iwi, and Pacific communities; (iii) Te Pūkenga kaimahi; and (iv) ākonga)
- steering programme unification work and providing advice and support to Working Groups

The Working Group of members from the collaborating Te Pūkenga network partners listed above based the unified programme on the two already existing programmes of EIT and MIT, after evaluating them according to the following criteria:

- Version changes or accreditation/regulatory body changes have already been made.
- The programme was developed in close partnership with industry, hapū, iwi and Pacific communities.
- The programme was updated within the past three years.
- Minor updates to the programme will allow it to align with Te Pūkenga Charter.
- The programme already enables multiple modes of delivery.
- Te Tiriti o Waitangi is evident across the programme.
- The programme is ākonga-centred and allows a focus on under-served ākonga (Māori, Pacific, Disabled) and adult and second-chance ākonga).
- Minor updates to the programme will enable it to align with industry and community needs and allow regional flexibility.
- The programme addresses identified future needs of ākonga, industry and community.

1.3 Te Whakawhitinga ki te Tūhono Kawenga Hōtaka | Transition to the Unified Programme

As is clear from the above, the unification of this programme of study was achieved by means of *transition* to a single unified programme, developed on the basis of existing approved programme offerings that were informed by regional/local needs. Thus, programme content and delivery are contextualised, and provide relevant pathways to meet the needs of those local communities.

It should be acknowledged that the selection of a current approved programme as the basis for the unified programme means that aspects of the selected programme will be adopted across the network, such as programme structure, course details, and the ways in which Mātauranga Māori is embedded throughout the programme. A Mātauranga Māori snapshot tool will be applied to this unified programme to identify how contextualised Mātauranga Māori content is evident and what next steps are required to enhance or develop this further.

The unified programme presented here contributes to the ability of Te Pūkenga to offer a coherent portfolio of programmes and takes us a step towards addressing some of the inequities that exist for priority ākonga. Transition arrangements may be required for ākonga who fail to successfully complete courses within the existing programme of any given network partner. To this end, each network partner currently delivering this programme will create its own transition plan based on equivalencies between existing and new courses. Transition pathways will be identified on a case-by-case basis, informed by these course equivalencies, logistics and individual ākonga knowledge gaps. All care will be taken to minimise any ākonga disadvantage by their transition to the new programme, while still maintaining the integrity of the new unified programme.

Appendix 1: Te Hono o te Kahurangi | Qualification Details

Details for the programme of study	NZQA Reference No.	Version No.	Credits	Level
New Zealand Certificate in Business (Accounting Support Services) (Level 4)	XXXXX	1	50	4

which leads to the award of the following qualification

New Zealand Certificate in Business	2455	2	50	4
with strands/majors in Accounting Support Services				

NZSCED	080199 Management and Commerce>Accountancy not elsewhere classified
Qualification developer	Ringa Hora Services Workforce Development Council
Quality assurance body	New Zealand Qualifications Authority
Next review	31/07/2025
Next planned consistency review	2023

Strategic purpose

The purpose of this qualification is to provide Aotearoa New Zealand with people who can carry out a broad range of accounting support services to work in a range of accounting support roles to support a business entity's objectives. Graduates of this qualification will be able to provide accounting support services under broad guidance, in accordance with ngā kaupapa o te Tiriti o Waitangi (the principles of the Treaty of Waitangi), and in a multi-cultural environment.

Graduate profile

Graduates of this qualification will be able to:

1. Operate the accounting cycle and produce and communicate financial information using dedicated accounting software, to support the entity's objectives.
2. Calculate and prepare PAYE, GST, and FBT returns, manage accounts payable and receivable, and prepare payroll and related administration records.
3. Collaborate and contribute to the achievement of team objectives.
4. Behave professionally and ethically and in a socially and culturally responsible manner, and apply personal and interpersonal skills to provide accounting support services for the entity.

Qualification education pathway

- New Zealand Diploma in Business (Level 5) with strands in Accounting, Administration and Technology, Human Resource Management, Leadership and Management, Marketing and Sales, and Project Management [Ref: 2459]
- other relevant industry qualifications at a higher level.

Employment/cultural/community pathway

Graduates of this qualification may be employed in a variety of accounting support roles in business entities. Graduates will also be able to contribute to community groups in volunteer accounting functions.

Professional recognition/accreditation

Other requirements of the qualification (including regulatory body or legislative requirements)

General conditions for programme

Programme delivery and all assessment must be conducted in real business context(s) or based on scenario(s) which must reflect the requirements and practicalities for conducting business in Aotearoa New Zealand.

A *business entity* can be an organisation, or a commercial or other enterprise, not necessarily for profit, a community organisation, and can be a discretely managed business unit within a larger organisation. *Socially and culturally* relates to ngā kaupapa o te Tiriti o Waitangi and multi-culturalism in Aotearoa New Zealand, in the context of this qualification.

Additional guidance and recommendations for programme development can be found on the Ringa Hora website at Business, Professional and Personal Services - Ringa Hora.

Qualification version transition information

Republication information
Version 2 of this qualification was republished to extend the last date for assessment of version 1 of this qualification from 31 December 2022 to 31 December 2023. Please refer to the July 2022 Change Report published at Qualifications and Assessment Standards Approvals for further information.

Version Information
Version 2 of this qualification was published in July 2020 following scheduled review. Please refer to Qualifications and Assessment Standards Approvals for further information.

The last date for assessments to take place for version 1 of this qualification is 31 December 2023. It is the intention of Ringa Hora Services Workforce Development Council that no existing learner should be disadvantaged by these transition arrangements. Any person who considers they have been disadvantaged may contact:
Ringa Hora Services Workforce Development Council
PO Box 445
Wellington 6140
Telephone: 04 909 0306
Email: qualifications@ringahora.nz

Appendix 2: Waeture ā-Hōtaka | Programme Regulations

In the regulations presented here, unless the context otherwise requires, 'delegated authority' refers to an individual or role holder, or in some cases a committee, who has been delegated the authority to make a decision within a specific circumstance. A schedule of the various relevant delegations is maintained by the Programme Committee responsible for the programme. Te Pūkenga aims to enable broad access for ākonga and is committed to providing barrier-free access and participation for Māori, Pacific, Disabled and other equity groups.

Whakatapoko | Admission

General admission	To be admitted to this programme, applicants must hold one of the following:

	i. 40 credits at NCEA Level 1, including 10 Literacy credits and 10 Numeracy credits
	        OR
	    ii. a relevant qualification at NZQF Level 2
	        OR
	   iii. a recognised equivalent

Special admission	Any ākonga who is 20 years of age or older and has not reached the general admission requirements for their intended programme is eligible for Special Admission. Te Pūkenga works with the ākonga to ensure they are prepared for their intended programme.
Discretionary admission	Any ākonga who is not yet 20 years of age and has not reached the general admission requirements for their intended programme may be eligible for Discretionary Admission. In assessing whether to grant Discretionary Admission, the delegated authority focuses on the applicant's level of preparedness for their intended programme.
English language requirements	All applicants (international and domestic) for whom English or te reo Māori is not a first language need to provide evidence that they have the necessary English language proficiency required for the programme. International applicants are required to have an IELTS score of 5.5 (general or academic) with no individual band lower than 5 from one test taken in the preceding two years, or an equivalent described in NZQA Rules.

Tūtukitanga Whakamihi | Credit Recognition

The provisions and procedures for credit recognition through cross credit, credit transfer and recognition of prior learning in this programme are set out in with Te Kawa Maiorooro | Educational Regulatory Framework.

Tohu o te Hōtaka | Award of Qualification

Credit requirements	To be awarded the **New Zealand Certificate in Business (Accounting Support Services) (Level 4)** ākonga must achieve a minimum of 50 credits in the pattern set out in Table 1 below from the courses set out in Table 2 below.
	Table 1: Credit Requirements

Table 1: Credit Requirements

Level	Compulsory credits	Elective credits	Total credits
4	50		50
Total credits			**50**

Table 2: Schedule of Courses			
Course code	Course title	Credits	Pre-requisites
401	Accounting Concepts	15	Nil
402	Computerised Accounting	15	Nil
403	Payroll	10	Nil
404	Business taxation	10	Nil
TOTAL CREDITS		**50**	

Programme completion	The minimum time to complete this programme is six months (full-time study) or one year (part-time study).
	The maximum time to complete this programme is four years.
	The delegated authority may approve an alternative maximum completion time.

Waeture Aromatawai | Assessment Regulations

Grading	Assessment in this programme is achievement-based.
	Grading follows the guidelines in Te Kawa Maiorooro	Educational Regulatory Framework.
	Specific assessment and/or course pass requirements are detailed in programme delivery documentation.
Assessment submission and additional opportunities	Requirements and processes for • assessment submission, • resit and/or resubmission opportunities for failed assessments, • reassessment opportunities for failed courses, • late submission of assessments, and • extension of assessment deadlines are outlined in programme delivery documentation provided to ākonga at the start of their course.

Appendix 3: Ngā Hua o te Ako me te hāngai ki Ngā Putanga Ako a te Tauira | Learning Outcomes and Assessment Mapped to Graduate Profile Outcomes

Course Code & Title		Course Aim & Outcomes	Assessment	Operate the accounting cycle and produce and communicate financial information using dedicated accounting software, to support the entity's objectives.	Calculate and prepare PAYE, GST, and FBT returns, manage accounts payable and receivable, and prepare payroll and related administration records.	Collaborate and contribute to the achievement of team objectives.	Behave professionally and ethically and in a socially and culturally responsible manner, and apply personal and interpersonal skills to provide accounting support services for the entity.
				GPO 1	GPO 2	GPO 3	GPO 4
401 Accounting Concepts	Aim	The aim of this course is to develop knowledge, skills and attributes relevant to the accounting cycle to support the entity's objectives.					
	LO1	Apply concepts within the accounting cycle to support an entity's objective.	All LOs: Assessment portfolio (100%)	√			
402 Computerised Accounting	Aim	The aim of this course is to develop knowledge, skills and attributes to use an accounting application to produce financial information to support a business entity.					
	LO1	Use an accounting application to produce financial information for a business entity.	All LOs: Assessment portfolio (100%)	√			
	LO2	Process accounts payable and receivable to manage financial transactions for a business entity.			√		
	LO3	Communicate financial information to diverse stake holders		√			√
403 Payroll	Aim	The aim of this course is to develop knowledge, skills and attributes to use a payroll system in a professional manner for a business entity.					
	LO1	Maintain payroll records for a business entity.	All LOs: Assessment portfolio (100%)		√		
	LO2	Demonstrate professional and ethical behaviour related to administration records for a business entity.					√
404 Business Taxation	Aim	The aim of this course is to develop knowledge, skills and attributes to work collaboratively and prepare business tax returns.					
	LO1	Prepare taxation returns for a business entity.	All LOs: Assessment portfolio (100%)		√		
	LO2	Work collaboratively to achieve team objectives of a business entity.				√	

Appendix 4: Akoranga | Courses

The following Course Descriptors provide an overview of the content and structure of each course in the programme. Learning and teaching, and assessment activities will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.

ACCOUNTING CONCEPTS						
Course code	401	Level	4	Credits	15
Pre-requisites	Nil	Co-requisites	Nil		
Main programme	NZC Business (Accounting Support Services)	Other programmes	Nil		
Delivery modes	Provider-based Provider-based (extramural)	Total learning hours (See course delivery document for detailed breakdown.)			150

Whāinga/He Tauākī Akoranga|Aim/Outcome Statement

The aim of this course is to develop knowledge, skills and attributes relevant to the accounting cycle to support the entity's objectives.

Ngā Hua o te Ako|Learning Outcomes

Upon the successful completion of this course, ākonga will be able to…		Graduate outcome alignment
LO1	Apply concepts within the accounting cycle to support an entity's objective.	1

Ngā Tūtohu o te Kiko|Indicative Content

LO1	• Basic principles of accounting • Accounting cycle • Business transactions

Ngā Mahi Ako me te Whakaako|Learning & Teaching Activities

Learning and teaching activities will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.

Aromatawai|Assessment

Assessment in this course is achievement-based. Ākonga will be advised of all matters relating to summative assessment at the start of the course.

Assessment activity	Weighting	Learning outcomes
Assessment portfolio	100%	All

Will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.		

Ākonga are required to provide evidence that all learning outcomes are met in order to pass the course.

Ngā Rauemi Ako|Learning Resources

All required and recommended resources are advised to ākonga via course outlines.

Version Tracking

Ver No.	Approved by	Approval date	Effective from	Description of change

COMPUTERISED ACCOUNTING					
Course code	402	Level	4	Credits	15
Pre-requisites	Nil	Co-requisites	Nil		
Main programme	NZC Business (Accounting Support Services)	Other programmes	Nil		
Delivery modes	Provider-based Provider-based (extramural)	Total learning hours (See course delivery document for detailed breakdown.)			150

Whāinga/He Tauākī Akoranga|Aim/Outcome Statement

The aim of this course is to develop knowledge, skills and attributes to use an accounting application to produce financial information to support a business entity.

Ngā Hua o te Ako|Learning Outcomes

Upon the successful completion of this course, ākonga will be able to…		Graduate outcome alignment
LO1	Use an accounting application to process and produce financial information for a business entity.	1
LO2	Process accounts payable and receivable to manage financial transactions for a business entity.	2
LO3	Communicate financial information to diverse stake holders.	1,4

Ngā Tūtohu o te Kiko|Indicative Content

LO1	• Process financial transactions • Produce financial information
LO2	• Accounts Payable • Accounts Receivable
LO3	• Communication Skills • Professional and Ethical Behaviours • Social and Cultural Awareness • Te Tiriti o Waitangi • Interpersonal/Personal Skills

Ngā Mahi Ako me te Whakaako|Learning & Teaching Activities

Learning and teaching activities will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.

Aromatawai|Assessment

Assessment in this course is achievement-based. Ākonga will be advised of all matters relating to summative assessment at the start of the course.

Assessment activity	Weighting	Learning outcomes
Assessment portfolio Will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.	100%	All

Ākonga are required to provide evidence that all learning outcomes are met in order to pass the course.

Ngā Rauemi Ako|Learning Resources

All required and recommended resources are advised to ākonga via course outlines.

Version Tracking

Ver No.	Approved by	Approval date	Effective from	Description of change

PAYROLL							
Course code	403		Level	4		Credits	10
Pre-requisites	Nil		Co-requisites		Nil		
Main programme	NZC Business (Accounting Support Services)		Other programmes		Nil		
Delivery modes	Provider-based Provider-based (extramural)		Total learning hours (See course delivery document for detailed breakdown.)				100

Whāinga/He Tauākī Akoranga|Aim/Outcome Statement

The aim of this course is to develop knowledge, skills and attributes to use a payroll system in a professional manner for a business entity.

Ngā Hua o te Ako|Learning Outcomes

Upon the successful completion of this course, ākonga will be able to…	Graduate outcomes
LO1	Maintain payroll records for a business entity	2
LO2	Demonstrate professional and ethical behaviour related to administration records	4

Ngā Tūtohu o te Kiko|Indicative Content

LO1	• Payroll records o Collate, process, maintain • Related administration records • Internal policies • legislation and other external requirements for the entity
	• Professional and Ethical Behaviours o Privacy, Confidentiality, Security, Polices and Procedures, Legislation

Ngā Mahi Ako me te Whakaako|Learning & Teaching Activities

Learning and teaching activities will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.

Aromatawai|Assessment

Assessment in this course is achievement-based. Ākonga will be advised of all matters relating to summative assessment at the start of the course.

Assessment activity	Weighting	Learning outcomes
Assessment portfolio	100%	All

Will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.		

Ākonga are required to provide evidence that all learning outcomes are met in order to pass the course.

Ngā Rauemi Ako|Learning Resources

All required and recommended resources are advised to ākonga via course outlines.

Version Tracking

Ver No.	Approved by	Approval date	Effective from	Description of change

BUSINESS TAXATION						
Course code	404	Level	4	Credits	10	
Pre-requisites	Nil	Co-requisites		Nil		
Main programme	NZC Business (Accounting Support Services)	Other programmes		Nil		
Delivery modes	Provider-based Provider-based (extramural)	Total learning hours (See course delivery document for detailed breakdown.)				100

Whāinga/He Tauākī Akoranga|Aim/Outcome Statement

The aim of this course is to develop knowledge, skills and attributes to work collaboratively and prepare business tax returns.

Ngā Hua o te Ako|Learning Outcomes

Upon the successful completion of this course, ākonga will be able to…		Graduate outcomes
LO1	Prepare taxation returns for a business entity	2
LO2	Work collaboratively to achieve team objectives of a business entity	3

Ngā Tūtohu o te Kiko|Indicative Content

LO1	• Prepare and calculate PAYE, GST, and FBT returns
LO2	• Team work • Team Objectives • Collaboration

Ngā Mahi Ako me te Whakaako|Learning & Teaching Activities

Learning and teaching activities will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.

Aromatawai|Assessment

Assessment in this course is achievement-based. Ākonga will be advised of all matters relating to summative assessment at the start of the course.

Assessment activity	Weighting	Learning outcomes
Assessment portfolio Will employ a range of elements drawn from approved methods to align with the context of the learning (delivery mode, regional specific requirement, etc.) and any particular needs of the group of ākonga.	100%	All

Ākonga are required to provide evidence that all learning outcomes are met in order to pass the course.

Ngā Rauemi Ako|Learning Resources

All required and recommended resources are advised to ākonga via course outlines.

Version Tracking

Ver No.	Approved by	Approval date	Effective from	Description of change