

Qualification details

Title	New Zealand Diploma in Business (with strands in Accounting, Administration and Technology, Leadership and Management, Māori Business and Management) (Level 6)		
Version	1	Qualification type	Diploma
Level	6	Credits	120
NZSCED			
DAS classification			
Qualification developer			
Next review	Mmmm YYYY		
Approval date	Dd Mmmm YYYY		
Strategic purpose statement	<p>Accounting strand</p> <p>The purpose of this qualification is to provide New Zealand business entities with people who have business and accounting skills and knowledge and who are or can be employed in accounting technician roles.</p> <p>Graduates of this qualification will benefit New Zealand business entities by contributing to the achievement of the entities' objectives at a strategic level through the application of advanced technical accounting skills, in an ethical manner.</p> <p>Graduates of this qualification will be able to apply in-depth accounting and finance knowledge and skills to inform strategic business decisions, in a bi- and multi-cultural environment.</p> <p>Administration and Technology strand</p> <p>The purpose of the Administration and Technology strand of this qualification is to provide New Zealand business entities with people who have diverse specialist business administration and technology <i>skills</i> to achieve strategic objectives, and who are or can be employed in administrative management <i>roles</i>.</p> <p>Graduates of this qualification will benefit New Zealand business entities by having specialised technical, administrative, and underpinning core business skills and knowledge that contribute to improving performance and productivity.</p> <p>Graduates of this qualification will be able to manage administrative systems, operational processes, evaluate emerging technologies, and lead others, in a bi- and multi-cultural environment.</p>		

	<p>Management and Leadership strand</p> <p>This qualification will provide New Zealand business entities with people who have the skills and knowledge to manage and lead, and to achieve entity objectives, at a strategic level in a bi- and multi-cultural environment. Graduates will have the skills and knowledge needed for effective management and leadership, leading to increases in productivity.</p> <p>Māori Business and Management strand</p> <p>The purpose of this qualification is to provide New Zealand organisations with people who have strategic leadership and management skills and knowledge predicated on a Māori worldview, to advance whānau, hapū, iwi, hapori, and New Zealand business entities.</p> <p>Graduates of this qualification will be able to contribute towards business outcomes at a strategic level, utilising a range of business skills, predicated on a Māori worldview.</p>
Outcome Statement	<p>Graduate profile</p> <p>Graduates of this qualification will be able to:</p> <p>Core compulsory</p> <p>Core knowledge and skills (23 credits)</p> <ul style="list-style-type: none"> • Determine and develop the business entity's strategic objectives • Apply business functions to the achievement of the entity's strategic objectives <p>Core people skills (14 credits)</p> <ul style="list-style-type: none"> • Research, evaluate, and communicate information for entity's performance • Develop and maintain strategic business relationships with stakeholders <p>Core cognitive skills (5 credits)</p> <ul style="list-style-type: none"> • Apply analytical and problem-solving skills to resolve complex situations and challenges <p>Core affective skills (8 credits)</p> <ul style="list-style-type: none"> • Model professional, ethical, and socially and culturally appropriate behaviour • Motivate and develop self and others to improve employee engagement and productivity <p>Core business environment (10 credits)</p> <ul style="list-style-type: none"> • Develop strategies for managing the impact of external environments on the entity and the effect on the entity's performance <p>Accounting strand</p> <p>Technical knowledge and skills (57 credits)</p> <ul style="list-style-type: none"> • Prepare and present general purpose financial reports for companies, with reference to accounting standards (10

		<p>credits)</p> <ul style="list-style-type: none"> • Evaluate and use management accounting information for decision making and problem solving within a broad range of contexts (10 credits) • Integrate business finance techniques for strategic planning, measuring, and controlling business operations (10 credits) • Evaluate and use accounting information systems to solve business problems (10 credits) • Apply tax rules to a range of NZ entities in a range of situations, including tax planning considerations (10 credits) • Review critically, analyse and interpret financial and non-financial information to inform strategic decision making (5 credits) • Model behaviour in accordance with the accounting profession's Code of Ethics (2 credits) <p>People skills (3 credits)</p> <ul style="list-style-type: none"> • Research, evaluate, and communicate complex financial information for the entity's performance <p>Administration and Technology strand</p> <p>Technical knowledge and skills</p> <ul style="list-style-type: none"> • Manage and co-ordinate the internal business administrative systems, processes and technologies, to support operational needs (25 credits) • Evaluate emerging technologies and make recommendations to improve performance and productivity of the business entity (10 credits) • Apply techniques to manage change and lead people to enable them to achieve personal and entity goals (15 credits) • Identify and manage operational risk in the business administration context (10 credits) <p>Management and Leadership strand</p> <p>Technical knowledge and skills</p> <ul style="list-style-type: none"> • Manage and lead people to enable them to achieve personal and entity goals (8 credits) • Lead and implement change within the entity (8 credits) • Lead and manage projects and/or entity initiatives (8 credits) • Access and manage resources to improve entity performance (8 credits) • Analyse and apply financial information to make informed decisions and forecasts (8 credits) <p>People skills (8 credits)</p> <ul style="list-style-type: none"> • Communicate with stakeholders to engage them with the strategic vision of the entity • Research, evaluate, and communicate information for the entity's performance
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	Education pathway	<p>This qualification builds on from NZDB (Level 5) Accounting strand.</p> <p>Achievement of NZ Diploma in Business (Accounting) (Level 6) may lead to</p> <ul style="list-style-type: none"> • business qualifications at degree level • membership of NZICA's Accounting Technicians College. <p>The NZ Diploma in Business (Administration and Technology) (Level 6) qualification may build from:</p> <ul style="list-style-type: none"> • NZ Diploma in Business (Administration and Technology) (Level 5) <p>Achievement of the NZ Diploma in Business (Administration and Technology) (Level 6) qualification may lead to other business qualifications, or pathway into specialised diplomas or generic business degrees.</p>

		<p>This qualification may equip graduates towards achievement of Association of Administrative Professionals of New Zealand's (AAPNZ) Certification.</p> <p>Achievement of NZ Diploma in Business (Management and Leadership) (Level 6) may lead to:</p> <ul style="list-style-type: none"> business qualifications at degree level other relevant industry qualifications. <p>Achievement of NZ Diploma in Business (Māori Business and Management) (Level 6) may lead to:</p> <ul style="list-style-type: none"> business qualifications at degree level other relevant industry qualifications.
	Employment and/or community pathway	<p>Graduates of the Accounting strand will have the skills and knowledge to be employed in a variety of business entities in accounting technician roles, for example: finance manager/administrator, credit controller, payroll manager. Graduates will also be able to contribute to community groups in volunteer accounting functions.</p> <p>Graduates of the NZ Diploma in Business (Administration and Technology) (Level 6) will have the skills and knowledge to work or gain employment in a range of senior administrative positions within a wide range of business entities requiring managerial and leadership responsibilities. These may include: senior executive assistant, senior office manager, practice manager, event manager, project coordinator, senior administrator, private secretary.</p> <p>Graduates of NZ Diploma in Business (Management and Leadership) (Level 6) will have the skills and knowledge to work as a manager/leader in a range of strategic roles within New Zealand business entities.</p> <p>Graduates of the Māori Business and Management strand will have the skills and knowledge to operate at a senior management level in a range of Māori organisations, iwi corporations, or organisations who wish to engage with Māori, including: decision makers of government agencies, local territorial authorities, financial organisations, and the health and education sectors.</p>

Qualification specifications

Qualification award	
Arrangements for managing consistency	

Credit transfer and recognition of prior learning arrangements	
Minimum standard of achievement and standards for grade endorsements	
Entry requirements (including prerequisites to meet regulatory body or legislative requirements)	

Qualification conditions

Overarching conditions relating to the qualification

Conditions for programme structure	Outcomes in the following sections of the graduate profile will be embedded throughout programme design and delivery, and assessment: People skills, Cognitive skills, Affective skills.
Conditions for programme context	Programme design and delivery, and all assessment will be conducted in and for the context of a real or realistic business entity, and in light of the requirements of that context A business entity can be an organisation, or a commercial or other enterprise, not necessarily for profit
Other conditions	<u>"Predicated on a Māori worldview"</u> <u>MM EQA</u> <u>Local iwi, hapū or whānau</u> (Please note that commentary is yet to be added to these headings.)

Specific conditions relating to the Graduate profile

Qualification outcomes	Indicative Credits	Conditions	Mandatory or Optional
Apply business functions to the achievement of the entity's strategic objectives		<i>Business functions</i> includes knowledge and skills, as relevant to the context (and therefore cannot be specified here)	Mandatory
Research, evaluate, and communicate information for entity's performance		'Communicate' must emphasise written and oral skills	Mandatory
Develop and maintain strategic business relationships with stakeholders		'Stakeholders' include internal and external stakeholders	Mandatory
Model professional and ethical behaviour, in a socially and culturally appropriate manner		"Professionally" includes attitudes, qualities and behaviours "Socially" must consider, amongst other things, environmental, community and sustainability expectations "Culturally" must be	Mandatory

			interpreted as being wider than ethnicity Explanatory - It is the context that sets the level for assessment, one should not act less ethically at lower levels of the NZQF than at higher levels: the context within which one acts will be more complex at higher levels.	
	Develop strategies for managing the impact of external environments on the entity and the effect on the entity's performance		'External environments' must include the origin and nature of the bi-cultural partnership with Māori	Mandatory
	<ul style="list-style-type: none"> Prepare and present general purpose financial reports for companies, with reference to accounting standards 	(10 credits)	<p>Reports must include income statement (statement of financial performance) and statement of financial position (balance sheet), cash flow and changes in equity, accounting policies and notes.</p> <p>Accounting standards must include NZIAS 1, 2, 7, 8, 10, 16, 18, 36, 37; the NZ Framework.</p> <p>Financial Reporting Act 1993</p> <p>Companies Act 1993</p>	Mandatory
	<ul style="list-style-type: none"> Evaluate and use management accounting information for decision making and problem solving within a broad range of contexts 	(10 credits)	Decision-making and evaluative techniques must include costing systems, overhead allocation, inventory management, relevant costs, cost volume profit, and pricing decisions.	Mandatory
	<ul style="list-style-type: none"> Integrate business finance techniques for strategic planning, measuring, and controlling business operations 	(10 credits)	Techniques must include capital budgeting, investment decisions, working capital management, sources of finance, cost of capital and capital structure.	Mandatory
	<ul style="list-style-type: none"> Evaluate and use accounting information systems to solve business problems 	(10 credits)	Must include accounting system concepts, control and security.	Mandatory
	<ul style="list-style-type: none"> Apply tax rules to a range of NZ entities in a range of situations, including tax planning 	(10 credits)	Coverage must include income, residency, deductions, depreciation, payment of taxes, tax credits,	Mandatory

considerations			close companies (including qualifying companies, look-through companies and dividends), GST, FBT.	
	Engage effectively with whānau, hapū, iwi, and/or hapori using te reo Māori and applying tikanga Māori, in a business context		It is not intended that “using te reo Māori and applying tikanga Māori” be assessed at a particular level; instead, it is the “engage effectively” that is the focus of the outcome. Business is conducted at varying levels and it is the “business context” that provides the level of formality when engaging with whānau, hapū, iwi, and/or hapori. The use of reo and application of tikanga should be relevant to the business context so that the engagement is effective.	Mandatory

Transition information

Replacement information	
(Write any additional transition information here or delete the row)	