The Degree of Master of Commerce (MCom – 120 or 180 points)

These regulations must be read in conjunction with the General Regulations for the University.

1. Version

(a) These Regulations came into force on 1 January 2018.
(b) This degree was first offered in 1925.

2. Variations

In exceptional circumstances the Amo Matua, Umanga | Executive Dean of Business or delegate may approve a personal programme of study which does not conform to these Regulations.

3. The structure of the qualification

To qualify for the Master of Commerce a student must:

(a) either:
    i. complete courses totalling a minimum of 180 points including a 60 point dissertation or 90 point thesis, or
    ii. complete a 120 point thesis.
(b) A student must also fulfil the specific requirements of their chosen major as prescribed in Schedule S to these Regulations.
(c) With the permission of each of the Tumuaki Tari | Heads of Department concerned, a student may complete the Degree of Master of Commerce in two subjects. Such students must:
    i. satisfy the course requirements for entry into each major, and
    ii. take courses totalling at least 60 points in each major, excluding a research submission (dissertation or thesis), and
    iii. complete a research submission. The topic must be relevant to the two subjects that constitute the student's double major and be approved by the relevant Tumuaki Tari | Heads of Department.

4. Admission to the qualification

To be admitted to the Master of Commerce a student must have:

(a) been approved as a student for the degree by the Amo Matua, Umanga | Executive Dean of Business or delegate and either:
    i. qualified for a degree from an Aotearoa New Zealand university, or
    ii. been admitted with Academic Equivalent Standing as a holder of such a degree, and satisfied the prerequisites for the subject as specified in the Schedule to these Regulations and for such other courses as the Tumuaki Tari | Heads of Departments concerned may require.
(b) A student who has qualified for the award of a bachelor's degree with honours, or the equivalent, in a relevant major may, subject to approval of the Tumuaki Tari | Head of Department and Amo Matua, Umanga | Executive Dean of Business or delegate, be admitted to the MCom degree in the same major by 120 point thesis only. If prescribed, an oral examination may be required.
(c) A student must not enrol for a 180 point MCom in any subject for the degree in which they have already

Taxation

(1) ACCT614, ACCT626 and ACCT634;
(2) courses totaling 30 points selected from ACCT601-679 (excluding ACCT614, ACCT626 and ACCT634); and
(3) a thesis totaling at least 90 points, selected from TAXA690-699. Courses totaling up to 30 points may be selected from any other Honours level qualifications as approved by the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems. Alternatively, TAXA690 if a student qualifies to enrol in a MCom under Regulation 4.

P: Equivalent to (1) ACCT254; and (2) 60 points in Accounting or Taxation at 300-level, plus 30 points at 300-level in courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems considers relevant.

Normally a grade average of B+ or better is required in ACCT 300-level prerequisite courses or other 300-level courses which the Tumuaki, Te Tari Kaute me te Pūnaha Pārongo | Head of the Department of Accounting and Information Systems approves or considers relevant.