

## Qualification details

Qualification number/Te nama o te tohu mātauranga	2460		
English title/Taitara Ingarihi	New Zealand Diploma in Business (Level 6) with strands in Accounting, Human Resource Management and Māori Business and Management		
Māori title/Taitara Māori			
Version number/Te putanga	6	Qualification type/Te momo tohu	Diploma
Level/Te kaupae	6	Credits/Ngā whiwhinga	120
NZSCED/Whakaraupapa	080301 Management and Commerce>Business and Management>Business Management		
Qualification developer/Te kaihanganga tohu	Ringa Hora Services Workforce Development Council		
Review Date /Te rā arotake	31/08/2030		

## Outcome statement/Te tauāki ā-hua

<b>Strategic Purpose statement/ Te rautaki o te tohu</b>
<p>The purpose of this qualification is to provide Aotearoa New Zealand with people who have business knowledge and skills that can be applied in a range of strategic business contexts.</p> <p>Graduates will be able to contribute to the achievement of business strategic objectives by applying their knowledge and skills in an ethical and inclusive manner, evaluate and confirm how Te Tiriti o Waitangi applies in their strategic context, inform and influence in multi-cultural environments.</p> <p>The qualification includes strands that allow graduates to apply business knowledge and skills in a range of specialised strategic contexts. Some strands can lead to further credentialing by professional bodies.</p>

<b>Graduate Profile/Ngā hua o te tohu</b>
<p>Graduates of this qualification will be able to:</p> <ul style="list-style-type: none"> <li>- Apply broad knowledge of business principles and practices to contribute to the development of strategic objectives and strategic plan.</li> <li>- Contribute strategically to innovation and organisational change in an entity.</li> <li>- Develop and maintain strategic business relationships to support the performance of an entity.</li> <li>- Apply knowledge of Te Tiriti o Waitangi to analyse how the resulting bi-cultural partnership can be applied to strategic business activities and relationships.</li> <li>- Apply ethical and inclusive practices in accordance with strategic environmental requirements, social and cultural requirements to contribute to the achievement of business strategic objectives.</li> </ul> <p>Graduates of the Accounting strand will also be able to:</p>

- Prepare and present financial reports for companies according to the requirements for general and special purpose financial reports and using current accounting standards or Special Purpose Framework for For-Profit Entities.
- Evaluate and use management accounting tools and information for decision-making and problem-solving within a broad range of contexts.
- Evaluate and integrate business finance techniques for strategic planning, measuring, and controlling business operations.
- Evaluate and use accounting information systems to solve business problems.
- Apply tax rules to a range of NZ entities in a range of situations, including tax planning considerations.
- Critically review, analyse and interpret financial and non-financial information to communicate and inform strategic decision making.
- Model behaviour in accordance with the accounting profession's Code of Ethics.

Graduates of the Human Resource Management strand will also be able to:

- Analyse principles and practices of HR functions to improve performance-linked employee behaviours.
- Contribute evidence-based HR research into strategic organisational decision-making.
- Analyse trends, including technological, to identify and implement actions in specialist HR areas.
- Communicate HR principles and practices effectively to influence stakeholders within a recognised industry ethical framework.

Graduates of the Māori Business and Management strand will also be able to:

- Analyse and evaluate business practices, operational performance, and inter-generational leadership models of an entity that contributes towards the business outcomes of whānau, hapū, iwi, and hāpori.
- Analyse and communicate findings on the impact of innovation to solve business problems for a global business entity.
- Apply Māori values to analyse, evaluate and communicate findings on governance strategies of a business entity.
- Engage effectively with whānau, hapū, iwi, and/or hāpori, in a business context, to deliver business solutions for, and in collaboration with, them.

#### **Education Pathway/ Ngā huarahi mātauranga**

This qualification builds on the New Zealand Diploma in Business (Level 5) with strands in Accounting, Administration and Technology, Human Resource Management, Leadership, Management, Marketing, Sales, and Project Management [Ref: 2459].

The Māori Business and Management strand may build on from the New Zealand Certificate in Business (Māori Business and Management) (Level 5) [Ref: 2712].

This qualification may lead to:

- relevant business qualifications at Level 7 or above
- relevant industry or professional qualifications at Level 6 or above.

Achievement of this qualification with the Accounting strand may equip graduates to meet the academic entry requirements for Chartered Accountants Australia and New Zealand's Accounting Technician (AT) College.

#### **Employment, Cultural, Community Pathway/ Ko ngā huarahi ā-mahi, ā-ahurea, ā-whānau, ā-hapū, ā-iwi, ā-hāpori anō hoki**

Graduates of this qualification with the Accounting strand will be able to apply in-depth accounting and finance knowledge and skills to inform strategic business decisions in a variety of entities in accounting and business roles. Graduates will also be able to contribute to community groups in volunteer accounting functions.

Graduates of the Human Resource Management strand may be employed in a variety of entities in supervised roles in a specialist HR functional area. The skills and knowledge can also be applied to supervisory or first line management roles.

Graduates of this qualification with the Māori Business and Management strand may be employed at 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 and audit organisations, and the health and education sectors.

## Qualification Specifications/ Ngā tauwhāititanga o te tohu

<b>Qualification Award/ Te whakawhiwhinga o te tohu</b>	This qualification can be awarded by any education organisation with an approved programme of study or accreditation to deliver an approved programme.
<b>Evidence requirements for assuring consistency/ Ngā taunaki hei whakaū i te tauritenga</b>	<p>Evidence requirements should include:</p> <ul style="list-style-type: none"> <li>- an overview of the mapping of the programme learning outcomes and assessments to the graduate profile outcomes</li> <li>- analysis and interpretation of graduate performance relative to the graduate profile outcomes in their next role: study and/or employment</li> <li>- analysis and interpretation of graduate self-assessment</li> <li>- analysis and interpretation of external and internal moderation.</li> </ul>
<b>Minimum standard of achievement and standards for grade endorsements/ Te pae o raro e tutuki ai, ngā paerewa hoki hei whakaatu i te taumata o te whakatutukinga</b>	Achieved
<b>Other requirements for the qualification (including regulatory body or legislative requirements)/ Kō ētahi atu here o te tohu (tae atu hoki ki ngā here ā-hinonga whakamarumarū, ki ngā here ā-ture rānei)</b>	None
<b>General conditions for programme/ Ngā tikanga whānui o te hōtaka</b>	<p>Programme delivery must be in the context which allows for all assessment to be conducted in real business context(s) and/or based on scenario(s) which must reflect the requirements and practicalities for conducting business in Aotearoa New Zealand.</p> <p>Programmes delivery must reflect Te Tiriti o Waitangi.</p> <p>Additional guidance and recommendations for programme development can be found on the Ringa Hora website at Business, Professional and Personal Services - Ringa Hora.</p> <p><b>Definitions</b></p> <p>Aotearoa's unique and diverse contexts refers to inclusion of Te Tiriti o Waitangi, Māori culture,</p>

	<p>multiculturalism, the recognition, celebration, and integration of diverse cultural backgrounds and perspectives within the country.</p> <p>An <i>entity</i> can be a commercial or other enterprise, Iwi organisation, Incorporated Society, Schools, not for profit, or a community organisation. An entity can also be self-managed, a small team or separate business unit within a larger organisation.</p> <p><i>Ethical and inclusive practices</i> relates to professionalism, inclusivity, tikanga, values of an entity, personal values, industry conduct.</p> <p><b>Programme Endorsement</b></p> <p>Providers are advised to refer to the <a href="#">Ringa Hora Services Workforce Development Council programme endorsement</a> considerations:</p> <ul style="list-style-type: none"> <li>• Ngā Whakamārama - Programme content</li> <li>• Mana ōrite mō te hunga ako - Equity for learners</li> <li>• Torotoronga me te kimi whakairo - Programme engagement and consultation</li> <li>• Te ao Māori</li> <li>• Te akoako me ngā reo o Te Moana-nui-a-Kiwa - Pacific languages and learner</li> <li>• Tangata Whaikaha – Disabled people.</li> </ul>
--	---

**Conditions relating to the Graduate Profile /Ngā tikanga e hāngai ana ki nga hua o te tohu**

Qualification outcomes/ Ngā hua		Credits/Ngā whiwhinga	Conditions/Ngā tikanga
1.	Apply broad knowledge of business principles and practices to contribute to the development of strategic objectives and strategic plan	20 credits	
2.	Contribute strategically to innovation and organisational change in a business entity	10 credits	
3.	Develop and maintain strategic relationships to support the performance of a business entity	10 credits	
4.	Apply knowledge of te Tiriti o Waitangi to analyse how the resulting bi-cultural partnership can be applied to strategic business activities and relationships.	10 credits	

5.	Apply ethical and inclusive practices in accordance with strategic environmental requirements, social and cultural requirements to contribute to the achievement of business strategic objectives.	10 credits	
	Elective Strand - Accounting		
6.	Prepare and present financial reports for companies according to the requirements for general and special purpose financial reports and using current accounting standards or Special Purpose Framework for For-Profit Entities.	13 credits	
7.	Evaluate and use management accounting tools and information for decision-making and problem-solving within a broad range of contexts.	10 credits	
8.	Evaluate and integrate business finance techniques for strategic planning, measuring, and controlling business operations.	10 credits	
9.	Evaluate and use accounting information systems to solve business problems.	10 credits	
10.	Apply tax rules to a range of NZ entities in a range of situations, including tax planning considerations.	10 credits	
11.	Critically review, analyse and interpret financial and non-financial information to communicate and inform strategic decision making.	5 credits	
12.	Model behaviour in accordance with the accounting profession's Code of Ethics.	2 credits	
	Elective Strand - Human Resource Management		
17.	Analyse principles and practices of HR functions to improve performance-linked employee behaviours.	15 credits	Programmes must include the following context and impact: business impact; legal framework; technological, including HRIS.
18.	Contribute evidence-based HR research into strategic organisational decision-making.	15 credits	

19.	Analyse trends, including technological, to identify and implement actions in specialist HR areas.	15 credits	
20.	Communicate HR principles and practices effectively to influence stakeholders within a recognised industry ethical framework.	15 credits	
	Elective Strand - Māori Business and Management		
29.	Analyse and evaluate business practices, operational performance, and inter-generational leadership models of an entity that contributes towards the business outcomes of whānau, hapū, iwi, and hāpori.	15 credits	
30.	Analyse and communicate findings on the impact of innovation to solve business problems for a global business entity.	15 credits	
31.	Apply Māori values to analyse, evaluate and communicate findings on governance strategies of a business entity.	15 credits	
32.	Engage effectively with whānau, hapū, iwi, and/or hāpori, in a business context, to deliver business solutions for, and in collaboration with, them.	15 credits	

## Transition information/ He kōrero whakawhiti

<b>Replacement information/ He kōrero mō te whakakapi</b>	This qualification replaced the National Diploma in Business (Level 6) [Ref: 1499] which has now been discontinued.
<b>Additional transition information/ Kō ētahi atu kōrero mō te whakakapi</b>	<p>Version information</p> <p>Version 5 of this qualification was published in April 2021 to remove the Real Estate strand at the request of the standard setting body for the real estate sector, The Skills Organisation.</p> <p>Version 4 and version 5 of this qualification will remain current until the last date for assessment. The last date for assessment of version 5 of this qualification is 31 December 2027.</p> <p>The Leadership strand has been replaced by the New Zealand Diploma in Strategic Leadership (Level 6) [Ref: XXX]</p>

	<p>Please refer to <a href="#">Qualifications and Assessment Standards Approvals</a> for further information.</p> <p>Version 6 of this qualification was published in August 2025 as part of a scheduled review.</p> <p>It is the intention of Ringa Hora Services Workforce Development Council that no existing learner should be disadvantaged by these transition arrangements.</p> <p>Any person who considers they have been disadvantaged may contact:</p> <p>Ringa Hora Services Workforce Development Council PO Box 445 Wellington 6140 New Zealand Telephone: 04 909 0306 Email: <a href="mailto:qualifications@ringahora.nz">qualifications@ringahora.nz</a> Web: <a href="http://www.ringahora.nz/">http://www.ringahora.nz/</a></p> <p>Republication information</p> <p>Version 5 of this qualification was republished in July 2023 to extend the last date for assessment of version 3 of this qualification from 31 December 2023 to 31 December 2025.</p> <p>Version 5 of this qualification was republished in July 2022 to extend the last date for assessment of version 3 of this qualification from 31 December 2022 to 31 December 2023.</p> <p>Please refer to <a href="#">Qualifications and Assessment Standards Approvals</a> for further information.</p>
--	--