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**A COMPARATIVE ANALYSIS**  
**OF INTRODUCTORY ACCOUNTING PAPERS**  
**AT NEW ZEALAND POLYTECHNICS OFFERING**  
**THE NATIONAL DIPLOMA IN ACCOUNTING**

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## ABSTRACT

This study provides a comparative analysis of introductory accounting papers at New Zealand Polytechnics offering the National Diploma in Accounting (NDA). The introductory papers, Accounting Principles and Accounting Practices, provide the core courses in accounting education at New Zealand Polytechnics and form part of the National Certificate in Business Studies (NCB). The NCB is a prerequisite qualification for the NDA.

New prescriptions for the NCB introductory accounting papers were adopted at the beginning of the 1990 academic year. The prescription changes are an attempt to introduce higher learning skills such as analysis, interpretation and judgment to students at the earliest stages in their accounting studies. These changes are in accordance with both the recommendations suggested by the New Zealand Society of Accountants' (NZSA) Horizon 2000 - and beyond study and current trends worldwide. The changes also arose as a result of dissatisfaction amongst Polytechnic accounting tutors in the late 1980's with the emphasis in introductory accounting courses being placed on developing procedural, 'number crunching' skills rather on developing conceptual, analytical skills.

This study uses Bloom's taxonomy of educational objectives as the basis for evaluating the course outlines and the level of learning skills required in the assessments for the introductory accounting courses at the Polytechnics offering the NDA.

The study seeks to determine whether the Polytechnics offering these introductory courses (Accounting Principles and Accounting Practices) have changed the emphasis of the learning objectives and expected learning outcomes.

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