



**Christchurch
Boys' High School**
A tradition of excellence

YEAR 12 ACCOUNTING 2010

Student Information

Aims

The aims of the accounting curriculum at this level are to:

- promote knowledge and understanding of accounting as a financial language for trading and service businesses
- apply financial knowledge and skills to practical situations.

Learning Outcomes

To achieve these aims, students will, within the contexts of trading and service businesses:

- examine, understand and apply the assumptions on which accounting is based
- process financial data into meaningful information
- develop a knowledge and understanding of the systems and controls required to ensure financial data is processed accurately and efficiently
- prepare financial reports which meet user needs
- analyze and interpret financial reports
- make informed decisions based on financial and non-financial information
- develop skills in communication, numeracy, information and problem solving
- develop self management and competitive skills, social and co-operative skills, and work and study skills.

The context of study is sole proprietors who:

- are trading or service businesses
- are registered for GST on the invoice basis
- record transactions on the accrual basis
- buy and sell inventory for cash or on credit
- maintain a perpetual inventory system.

Achievement Standards:

AS	Description	Credits	Assess.
2.1	Explore the conceptual basis of accounting for a sole proprietor	3	External
2.3 / US	Investigate and report on accounting subsystems (or US 7370)	4	Internal
2.4	Demonstrate an understanding of accounting processes for accounting subsystems	5	External
2.5	Report financial information for a sole proprietor registered for GST on the invoice basis	5	External
2.6	Analyse, interpret and evaluate financial information for a sole proprietor business	4	External
2.7	Process financial transactions, using computer software, for a sole proprietor	3	Internal

The course will consist of 24 Credits

The 'textbook' for the course will consist of department prepared booklets with notes skillsheets and tasksheets. Because they are written on and kept by the student, a charge of \$15 will be made to recover the cost.

TIME GUIDE

TERM ONE (9 weeks: Feb 1 – Apr 1)

Topic	Time (weeks)	AS	Assessment
Year start	1		
Processing Introduction	2		
MYOB	6	2.7	ST 2.7

TERM TWO (11 weeks: Apr 19 – Jul 2)

Topic	Time (weeks)	AS	Assessment
Processing	6	2.4	FT 2.4
SCHOOL EXAMS	1		
Internal Controls	2	2.3/US	2.3/US Ass due T3
Reporting	2	2.5	

TERM THREE (10 weeks: Jul 19 – Sep 24)

Topic	Time (weeks)	AS	Assessment
Reporting	3	2.5	FT 2.5
Concepts	4	2.1	FT 2.1
SCHOOL EXAMS	1		{2.1; 2.4; 2.5}
Analysis and Interpretation	2	2.6	

TERM FOUR (5 weeks: Oct 11 – Nov 10)

Topic	Time (weeks)	AS	Assessment
Analysis and Interpretation	3	2.6	FT 2.6
Revision	2		