



Christchurch
Boys' High School
A tradition of excellence

Year 13

ACCOUNTING

2010

Aims

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

- promote knowledge and understanding of accounting as a financial language for partnerships and companies which may be service, trading or manufacturing businesses
- apply financial knowledge and skills to practical situations.

Learning Outcomes

To achieve these aims, students, will within the contexts of partnerships and companies:

- 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 and professional and legal requirements
- analyse and interpret financial reports
- make informed decisions based on financial and non-financial information
- develop skills in communication, numeracy, information, problem-solving
- develop self management and competitive, social and co-operative, and work and study skills.

Achievement Standards:

| AS | Description | Credits | Assess. |
|-----|--|---------|----------|
| 3.1 | Describe and apply the conceptual basis of accounting in context | 4 | External |
| 3.2 | Process financial information for partnerships and companies | 3 | External |
| 3.3 | Process financial information for a manufacturing job-cost sub-system | 3 | External |
| 3.4 | Prepare financial statements for partnerships and companies | 6 | External |
| 3.5 | Prepare a report which analyses and interprets a company's financial report for external users | 5 | Internal |
| 3.6 | Explain and prepare information for management decision-making | 3 | External |

The standard course consists of **24** Credits.

The following Unit Standards are likely to be offered in place of AS 3.4 and AS 3.6 for some students.

Unit Standards:

| US | Description | Credits | Assess. |
|------|--|---------|----------|
| 7375 | Prepare accounting records and financial statements for partnerships | 2 | Internal |
| 7377 | Describe and prepare the financial statements for a company | 4 | Internal |
| 7380 | Recognise and examine management control concepts | 3 | Internal |

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 | | |
| Partnerships (Proc & Rep) | 5 | 3.2; 3.4 | (US 7375) |
| Companies (Processing) | 3 | 3.2; 3.4 | |

TERM TWO (11 weeks: Apr 19 – Jul 2)

| Topic | Time (weeks) | AS | Assessment |
|-----------------------------|--------------|----------|---------------------------|
| Companies (Reporting) | 5 | 3.2; 3.4 | FT 3.2 |
| Cash Flow Statements | 3 | 3.4 | FT 3.4 (US 7377) |
| SCHOOL EXAMS | 1 | | |
| Analysis and Interpretation | 2 | 3.5 | AS 3.5; Ass due T3 |

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

| Topic | Time (weeks) | AS | Assessment |
|---------------------|--------------|-----|-----------------------------|
| Concepts | 4 | 3.1 | FT 3.1 |
| Management | 4 | 3.6 | FT 3.6 (US 7380) |
| SCHOOL EXAMS | 1 | | (3.1; 3.2; 3.4; 3.6) |
| Job Order Costing | 1 | 3.3 | |

TERM FOUR (5 weeks: Oct 11 – Nov 10)

| Topic | Time (weeks) | AS | Assessment |
|-------------------|--------------|-----|------------|
| Job Order Costing | 3 | 3.3 | FT 3.3 |
| Revision | 2 | | |