

Level 3 Accounting - Course Outline

Throughout the Year 13 Accounting course we will build on the learners' ability to have confidence in their own skills and think about the impact of decision making on the future. Learners will be encouraged to embrace challenges positively and develop their ability to self manage their learning. We strive to provide opportunities for learners to work collaboratively to solve problems and communicate effectively. Scholarship Accounting provides further opportunities for learners to develop their critical thinking in a financial world.

The key areas of learning in Year 13 Accounting are;

- Understanding different reporting and management strategies for different ownership structures
- Understanding the strategies and importance of managing assets for a business
- Understanding financial concepts and conventions inline with professional practice
- Develop skills in interpreting information for management decision making
- Prepare comprehensive financial reports for users to make informed decisions
- Analyse and interpret financial and non-financial information for a NZ reporting entity
- Analyse and interpret financial information and provide recommendations for improvement

Key skills developed in Year 13 Accounting are;

- Accuracy and clarity of presenting information
- Understanding of how decisions impact on successful outcomes for an entity
- Ability to analyse and provide advice to a variety of users of financial information
- Apply financial understanding to a range of contexts
- Critical evaluation of information and its validity

Learning opportunities include;

- Opportunities to self manage learning through topics
- Variety of teaching and learning experiences to help learners assess which is most effective for their learning
- Choice of context to apply understanding to
- Individual and group tasks which allow for independent learning as well as collaborative opportunities
- Application of business ideas to a variety of contexts and business decisions

Achievement Standard Number	Subject reference	Version number	Topic/Title	Mode of Assessment	Credits
91405	3.2	2	Demonstrate understanding of accounting for partnerships	Internal	4
91406 (optional)	3.3	2	Demonstrate understanding of company financial statement preparation	External	5
91407	3.4	2	Prepare a report for an external user that interprets the annual report of a New Zealand reporting entity	Internal	5
91408	3.5	2	Demonstrate understanding of management accounting to inform decision-making	External	4
91409	3.6	2	Demonstrate understanding of a job cost subsystem for an entity	Internal	4