

OTUMOETAI COLLEGE
NCEA ACCOUNTING LEVEL 3– (L3ACCO) 2018

ACCOUNTING – L3ACCO					
<i>Course Relationship to the National Vocational Pathways</i>					
Construction & Infrastructure	Manufacturing & Technology	Primary Industries	Services Industries	Social & Community Services	Creative Industries
0	0	4	13	0	4
Course Entry	Entry is subject to approval by HOD and dependent of proven performance in Level 2. The expectation is that students will have gained Level One Literacy and Numeracy, and be able to cope in an academic achievement standard subject.				
Course Overview	This course provides students with further consolidation to Accounting knowledge. Students will study a selection of concepts and skills related to keeping accounts for large businesses, in particular partnerships, companies and manufacturing businesses. Topics covered include processing and reporting for partnerships, and companies, job costing, subsystems management, decision-making and a detailed review of the financial reports of a listed public company. The opportunity to sit the Accounting Scholarship exam will be encouraged.				
Assessment	This course will be assessed to a selection of Level Three Accounting Achievement Standards. Assessment is a combination of both internally and externally assessed standards. Students will have the opportunity to gain up to 22 credits at Level Three.				
Cost Materials	Students are highly recommended to purchase Accounting Workbooks (from the Business Department) to enhance the learning of this course				\$40.00

<p>Aim</p> <p>This course aims to provide a stimulus and foundation to the study of Accounting at university or other tertiary institutions. It should::</p> <ul style="list-style-type: none"> o provide an understanding of the conceptual basis of accounting; o give an appreciation of how basic accounting concepts, processes and systems are applied to different types of organisations; o demonstrate processing and reporting for businesses which are partnerships or companies; o provide an introduction to cost and management accounting.
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<p>Assessment Programme</p> <p>This course will be assessed to a selection of Level One Accounting Achievement Standards. Assessment is a combination of both internally and externally assessed standards. Students will have the opportunity to gain up to 22 credits at Level Three.</p>
<p>91405 (3.2) Demonstrate understanding of accounting for partnerships. <i>Internal Assessment - 4 Credits (Numeracy Credits)</i></p> <p>91406 (3.3) Demonstrate understanding of company financial statement preparation <i>External Assessment - 5 Credits (Numeracy Credits)</i></p> <p>91407 (3.4) Prepare a report for an external user that interprets the annual report of a New Zealand entity. <i>Internal Assessment – 5 Credits (Literacy and Numeracy Credits)</i></p> <p>91408 (3.5) Demonstrate understanding of management accounting to inform decision-making. <i>External Assessment – 4 Credits (Literacy and Numeracy Credits)</i></p> <p>91409 (3.6) Demonstrate understanding of a job cost subsystem for an entity <i>Internal Assessment – 4 Credits (Literacy and Numeracy Credits)</i></p>

<p>Assessment Opportunity</p> <p>Students are expected to complete assessment activities on or before the date they are due. There will be one opportunity for resubmission of a piece of work. A 90% completion rate would be expected the first time around. A resubmission can occur when a student has made mistakes which he or she should be capable of discovering and correcting on their own. By definition, the problem should be capable of rapid resolution. If a resubmission is offered, it must take place before the teacher gives any feedback to the whole class (or any student) on the work done. If more teaching has occurred after the first assessment opportunity, resubmission is not possible, however a completely new assessment could be made available where practical. Students will not be allowed a further assessment opportunity where they have chosen, for unacceptable reasons, not to take the first opportunity. The final decision rests with the Head of Faculty.</p>

Derived Grades

These are only available for external standards and will be based on evidence from practice examinations and or draft reports already completed

Work Deadlines and Lateness

When students are missing from an assessment / test which has a set deadline:

1. Legitimate Missed Assessments (e.g. official interschool exchanges, official work experience, explained absences). The teacher may choose to:
 - (a) Allow for such circumstances by scheduling tests to days not affected by such approved absences.
 - (b) Give an equivalent assessment/test to the student(s) concerned on his/their return to school following an approved absence (providing reasonable notice is given).
 - (c) Allow the student to hand in the assessment on a later agreed date (for an assessment not needed to be undertaken in test conditions).
2. Missed assessments not considered to be legitimate: the student is to be given a not achieved mark
3. Special Cases. The Deputy Principal Curriculum / Assessment will rule on absences not specifically covered by the policy outlines above.

How to Appeal a Grade

Appeals against internally assessed grades awarded should be made following the procedure outlined in the school policy on appeals. Students wishing to appeal a grade must do so within 48 hours of receiving notification of their assessed grade.

Retention of Student Work

The Business department will retain student internal assessment material until it is no longer required for moderation purposes.

Authenticity

It is expected that students' work be original and their own work.

1. Where a departmental teacher has reason to believe that a piece of assessment work is not that of the student who handed it in, she/he will report the matter to the HOD.
2. The HOD will investigate the matter as soon as practicable, and then, having gathered all relevant information, will discuss the issue with the student concerned.
3. Direct copying will be awarded a not achieved grade.
4. Direct copying from another student, with both students consent, will result in both the students receiving a not achieved grade and parents being notified.
5. If an acceptable solution cannot be achieved, the incident will be referred to the SLT Deputy Principal Curriculum / Assessment.
6. The SLT Deputy Principal Curriculum / Assessment will be informed of any incident of cheating.

Marking and Moderation

Students' work will be marked by their subject teacher following NCEA assessment schedules. For marking consistency, some assessment tasks may be marked by the same teacher for all classes, or two or more teachers may be given a different section of the assessment to mark for all students, or a sample of work will be moderated by the two teachers teaching the subject. Moderation will take place at the beginning and end of each assessment as per Otumoetai College specification.

Resources and Texts

Students are highly recommended to purchase Accounting Workbooks (from the Business Department) to enhance the learning of this course. Students will be issued Department resources from time to time. They must be returned when finished with.