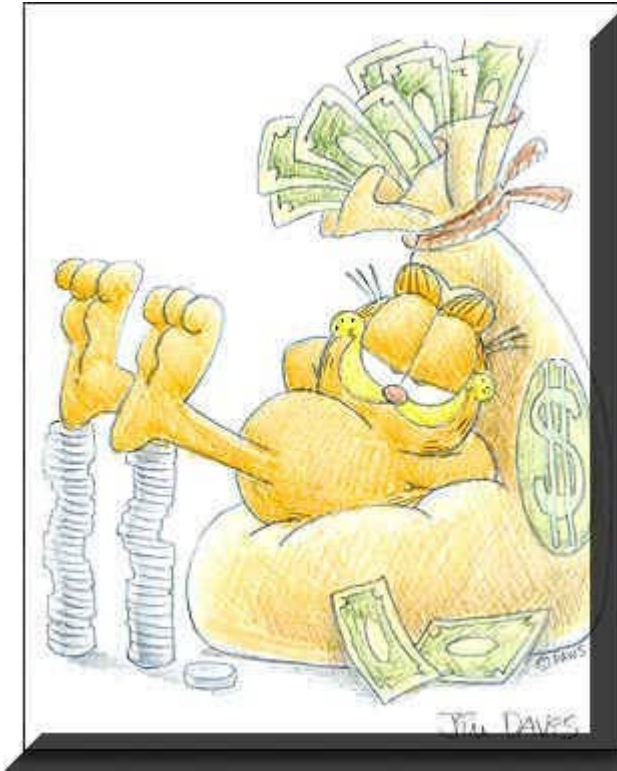


Student Course Guide

NCEA Level One Accounting 2011



Otumoetai College

Accounting is taught in Year 11 as an option which students will study over a period of one year for four periods per week. It is further developed in Years 12 and 13.

This course aims to:

- develop students' understanding of the role of accounting in society as a financial language for individuals, community organisations and businesses.
- provide students with knowledge of the principles, processes and systems of accounting
- enable students to apply financial knowledge and skills to practical situations

The Level 1 Accounting course contributes 21 achievement standard credits towards the Level 1 National Certificate in Educational Achievement (NCEA)

TOPICS COVERED

1. Accounting Concepts
2. Processing
3. Community Organisations
4. Financial Statements
5. Interpretation

ASSESSMENT

ASSESSMENT INFORMATION

There are FIVE Achievement standards in the course. The credits contributed towards the NCEA and assessment methods are as follows

Number	Achievement Standard Title	Credits	Assessment Method
90976 (1.1)	Demonstrate understanding of accounting concepts for small entities	3	External
90977(1.2)	Process financial transactions for a small entity	5	Internal
90978(1.3)	Prepare financial statements for sole proprietors.	5	External
90979 (1.4)	Prepare financial information for a community organisation's annual general meeting	4	Internal
90980 (1.5)	Interpret accounting information for sole proprietors	4	External

The **Two Internal Achievement** standards will be assessed as follows:

- 90977 (1.2) An in-class assignment over 3-5 periods
 90979 (1.4) An in-class assignment over 3-5 periods

The **THREE external Achievement Standards** will be assessed by a 3 hour examination at the end of the year.

You can gain the following grades in the Achievement Standards.

Standard Not Attempted	SNA	Wrote nothing on the exam paper
Not Achieved	NA	Did not meet the standard
Achieved	A	The standard was met
Merit	M	The standard was met demonstrating very good work
Excellence	E	The standard was met demonstrating excellent work

ASSESSMENT POLICY AND PROCEDURES

The Accounting Department will operate the following policies in 2011.

Each student will be issued with this Course Outline at the start of the year detailing:
 a general course overview
 the achievement standards in the course, their credit value and the assessment method
 an assessment statement detailing the dates and types of assessment
 a personal record sheet to record grades on

The following specific policies will be applied:

Authentication of Student Work

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 an 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.

Missed Assessments

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 test to the student(s) concerned on his/their return to school following an approved absence (providing reasonable notice is given).
 - (c) Assess the student on evidence previously collected.

- (d) 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.

NCEA: Refer to the school wide policy relating to absences on assessment dates.

Appeals

The internal assignment will have an associated marking schedule with it. If a student feels that the marking hasn't been consistent then they have the opportunity to have it check marked by another member of the staff. Students have the right to appeal their mark but it must be done within 48 hours of receiving back from the teacher. They may be required to resubmit the whole piece of work again or just sections. Work not seriously attempted cannot be resubmitted later. Assignments are held by the teacher because a selection of them must be sent to Wellington to be compared with all other schools to ensure that the same standards are being met throughout New Zealand.

Further Assessment Opportunities

In this department there will be one opportunity for resubmission of a piece of work. 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.

Wherever it is possible, one further reassessment opportunity is offered in this department. This is a completely new assessment. Students will not be allowed a further assessment opportunity where they have chosen for unacceptable reasons not to take the first opportunity.

Verifying Grades

Students are required to verify the sighting and acceptance of the grade awarded by signing the result slip attached to each piece of internally assessed work. Students will also be required to verify the final grades awarded that are submitted to NZQA. As assessments are passed this should be recorded on the relevant page of the student diary.

Retention of Student work

Student internal assessment material will be retained by the department until it is no longer required for moderation purposes.

STUDENT OBLIGATIONS

Ensure you understand the assessment programme and policy

Attend class

Check thoroughly the accuracy of the assessment by teachers when work is returned

Ensure you understand the requirements of each assessment being completed

Discuss problems/concerns with the Teacher/HOD

OTUMOETAI COLLEGE
ACCOUNTING DEPARTMENT

LEVEL 1 ACCOUNTING STUDENT RECORD SHEET

NAME:

TEACHER

INTERNAL ACHIEVEMENT STANDARDS

ACHIEVEMENT STANDARD	CREDITS	GRADE
90977 (1.2)	5	
90979 (1.4)	4	

EXTERNAL ACHIEVEMENT STANDARDS

ACHIEVEMENT STANDARD	CREDITS	EXAM OR TEST GRADE
90976 (1.1)	3	
90978 (1.3)	5	
90980 (1.5)	4	