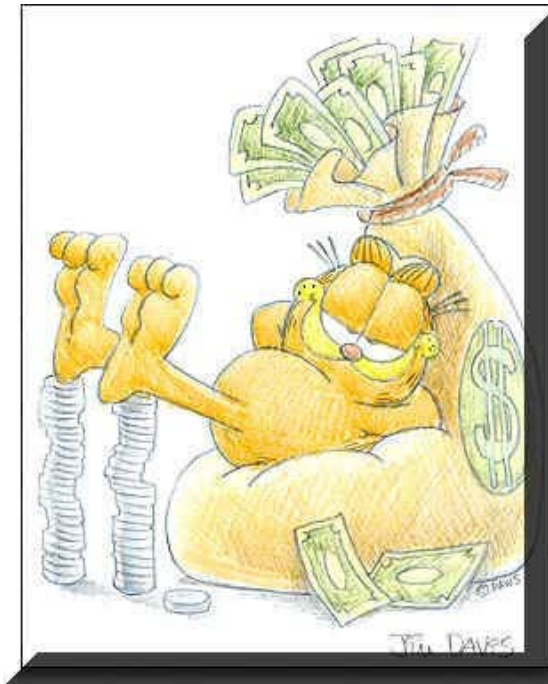


Student Course Guide

NCEA Level Three Accounting 2011



Otumoetai College

Welcome!

This course **aims** to provide a stimulus and foundation to the study of Accounting at university or other tertiary institutions. It should:

1. provide an understanding of the conceptual basis of accounting;
2. give an appreciation of how basic accounting concepts, processes and systems are applied to different types of organisations;
3. demonstrate processing and reporting for businesses which are partnerships or companies;
4. provide an introduction to cost and management accounting.

TOPICS COVERED

1. Conceptual Theory
2. Job Costing
3. Processing for Partnerships and Companies
4. Reporting for Partnerships and Companies
5. Analysis and Interpretation
6. Management Decision-making

The Level 3 Accounting course contributes 24 credits towards the Level 3 National Certificate in Educational Achievement (NCEA)

More able students can also work towards success in the Accounting Scholarship Standard.

COURSE ASSESSMENT

ASSESSMENT INFORMATION

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

Number	Achievement Standard Title	Credits	Assessment Method
90500 (3.1)	Describe and apply the conceptual basis of accounting in context	4	External
90501 (3.2)	Process financial information for partnerships and companies	3	External
90502 (3.3)	Process financial information for a manufacturing job cost subsystem	3	External
90503 (3.4)	Prepare financial statements for partnerships and companies	6	External
90504 (3.5)	Prepare a report that analyses and interprets a company's financial report for external users	5	Internal
90505 (3.6)	Explain and prepare information for management decision-making	3	External

The **One Internal Achievement** standard will be assessed as follows:

90504 (3.5) A research task followed by a report.

The **FIVE 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. Those internal assessments involving research (for example 90504 which analyses a listed company's financial statements) will not permit a new assessment 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

- 1 Ensure you understand the assessment programme and policy
- 2 Attend class
- 3 Check thoroughly the accuracy of the assessment by teachers when work is returned
- 4 Ensure you understand the requirements of each assessment being completed
- 5 Discuss problems/concerns with the Teacher/HOD

OTUMOETAI COLLEGE
ACCOUNTING DEPARTMENT

LEVEL 3 ACCOUNTING STUDENT RECORD SHEET

NAME:

TEACHER

INTERNAL ACHIEVEMENT STANDARD

ACHIEVEMENT STANDARD	CREDITS	GRADE
90504 (3.5)	5	

EXTERNAL ACHIEVEMENT STANDARDS

ACHIEVEMENT STANDARD	CREDITS	EXAM OR TEST GRADE
90500 (3.1)	4	
90501 (3.2)	3	
90502 (3.3)	3	
90503 (3.4)	6	
90505 (3.6)	3	