

## COURSE OUTLINE 2012

### Subject and Level:

Accounting: NCEA Level 3

### Course Prerequisites:

14 or more credits in Level 1 Accounting, 12 or more credits in Level 2 Accounting.

### Aims:

This is an advanced course suitable for those going to tertiary study.

### Course Content:

The course is at an advanced level and is not suitable for beginners. The course has five parts:

1. Applying Accounting concepts to Accounting for partnerships and companies.
2. Reporting financial information for partnerships and companies, and statements of cash flows.
3. Analysis and interpretation, decision making in partnerships and companies.
4. Recording and processing financial transactions for partnerships and companies.
5. Accounting systems for manufacturing companies.

### Where can this take you?

Accounting is an important academic discipline at both University and Polytechnic. As well as being a career in itself, Accounting is part of all aspects of life both personal and business and provides useful skills for all. Some Accounting graduates become chartered accountants, while others work in all types of areas - tax, auditing, financial, reporting, management, cost accounting in business, government departments and local organisations.

### Assessment:

Up to 24 credits are available in either unit standards or achievement standards. Further assessment opportunities are available in all internal standards.

### Appeal procedures:

Follows the approved LPHS Assessment Appeals Procedure.

### Contact for further inquiries:

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**Assessment Chart:**

<b>AS No</b>	<b>Standard Title</b>	<b>Credits</b>	<b>Internal / External</b>	<b>Format</b>	<b>Indicative Date</b>
7374 v4	Recognise, examine, and apply the conceptual basis of accounting.	4	I	Formal test/assignment	Term 1
7375 v4	Prepare accounting records and financial statements for partnerships.	2	I	Formal test	Term 2
7376 v4	Prepare accounting records for limited liability companies	4	I	Formal test	Term 2
7377 v4	Describe and prepare the financial statements for a limited liability company.	4	I	Formal test	Term 2
7379 v4	Process financial information for a manufacturing enterprise.	3	I	Formal test	Term 3
7380 v4	Recognise and examine management control concepts.	3	I	Formal test/assignment	Term 3
90504 v2	Prepare a report that analyses and interprets a company's financial report for external users.	5	I	Assignment	Term 4