

OTUMOETAI COLLEGE
NCEA ACCOUNTING LEVEL 2– (L2ACCM) 2019

ACCOUNTING FOR MANAGEMENT – L2ACCM					
<i>Course Relationship to the National Vocational Pathways</i>					
Construction & Infrastructure	Manufacturing & Technology	Primary Industries	Services Industries	Social & Community Services	Creative Industries
0	0	0	7	0	4
Course Entry	Entry is subject to approval by HOD and dependent of proven performance in Level 1. 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 a consolidation to Financial Management knowledge. Students will study a selection of concepts and skills related to keeping accounts for small businesses, with more detail than at Level 1. Topics covered include a more detailed look at the concepts of Financial Management, computer processing of financial information, preparing advanced financial reports for sole proprietor firms and more detailed analysis of financial reports. Students also study accounts receivable subsystems, accounting software and detailed processing of inventory.				
Assessment	This course will be assessed to a selection of Level Two Accounting Achievement Standards. Assessment is a combination of both internally and externally assessed standards. Students will have the opportunity to gain up to 23 credits at Level Two.				
Cost Materials	Students are highly recommended to purchase Accounting Workbooks (from the Business Department) to enhance the learning of this course.				\$35.00

Aim

This course aims to:

- improve students' understanding of business organisation and the role of accounting in society.
- provide students with an increased awareness of career opportunities in accounting
- extend students' understanding of the use of available technology in processing accounting information.
- extend students' knowledge of the principles, processes and systems of accounting.

Assessment Programme

This course will be assessed to a selection of Level Two Accounting Achievement Standards. Assessment is a combination of both internally and externally assessed standards. Students will have the opportunity to gain up to 19 credits at Level Two

91175 (2.2)	Demonstrate understanding of accounting processing using accounting software <i>Internal Assessment - 4 Credits (Numeracy Credits)</i>
91176 (2.3)	Prepare financial information for an entity that operates accounting subsystems <i>External Assessment - 5 Credits (Numeracy Credits)</i>
91177 (2.4)	Interpret accounting information for entities that operate accounting subsystems <i>External Assessment – 4 Credits (Literacy and Numeracy Credits)</i>
91179 (2.6)	Demonstrate understanding of an accounts receivable subsystem for an entity <i>Internal Assessment – 3 Credits (Literacy and Numeracy Credits)</i>
90982 (2.7)	Demonstrate understanding of an inventory subsystem for an entity <i>Internal Assessment – 3 Credits (Literacy and Numeracy Credits)</i>

Assessment Opportunity

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.

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.