

New Zealand Commerce & Economics Teachers Association Inc

**ceta**

Te Aka Pouhoko, Pouoha Tōpū o Aotearoa

Accounting  
Business Studies  
Digital Technologies  
Economics

# Accounting Resource Catalogue

Educating young people who  
will be significantly different!

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## Accounting Catalogue : Term 2 2021

### Year 9/10 – NZC Level 5

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**Should you have any queries, please do not hesitate to contact us.**

# Accounting Catalogue – Year 9/10

**NB Resource Codes: ACC = Accounting; CC = Connected Curriculum**

<b>All Levels</b>	<b>1</b>
<b><i>All Levels - Curriculum &amp; School Programmes Accounting Resources</i></b>	<b>1</b>
Should I Stay or Should I Go?	1
Spread I.T. In Accounting	1
Know Your Business a Job Costing Resource	1
Accounting for Companies	1
Accounting Concepts	2
CETA Accounting NZC Level 6 & NCEA Level 1 Handbook	2
CETA New Zealand Curriculum Level 5 Accounting Handbook	2
CETA Accounting NZC Level 7 & NCEA Level 2 Handbook	3
Conceptual Basis Student Revision Booklet For NCEA Level 2 Accounting	3
CETA Accounting NZC Level 8 & NCEA Level 3 Handbook	4
<b><i>Resources for All Levels</i></b>	<b>5</b>
It's Not Cricket – It's Accounting	5
Accounting Snakes and Ladders	5
Accounting Policies Card Game	5
Accounting Concepts Card Game	5
Accounting Element Classification Cards	6
<b>Year 10 Curriculum Level 5</b>	<b>7</b>
<b><i>General Resources</i></b>	<b>7</b>
Introduction to Accounting	7
Small Business Affairs	7
Financial Reporting	7
Personal Financial Affairs	8
e-Statements	9
Let's Go Producing	9

## Curriculum & School Programmes Accounting Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<p><b>Should I Stay or Should I Go?</b></p> <p>Decision Making Strand</p>	AB3	\$65.00	<p><i>Revised 2010</i></p> <p>This booklet covers the Decision-Making Strand and has 4 sections: <i>Part 1</i> details the coverage required at each level of the curriculum. It contains teacher notes as well as summary tables of the ratios/percentages, formula, and a worked example for each. <i>Part 2</i> contains questions on analysis, interpretation and decision making. Although the questions are organised into each level of the Curriculum, Level 1 questions may be used as an introduction/review for Level 2. Similarly, Level 2 questions (with the exception of those requiring calculation and interpretation of return on total assets and management efficiency ratios) may be used for more advanced students in Level 1. The same applies to Level 2 and 3 questions. <i>Part 3</i> contains answers to the questions in Part 2. <i>Part 4</i> covers Cost-Volume-Profit Analysis. It contains teacher notes, questions, and answers.</p>
<p><b>Spread I.T. In Accounting</b></p> <p>NZC Levels 6, 7, 8 NCEA Level 1, 2, 3</p>	AB4	\$70.00	<p><i>Published 2002</i></p> <p>This resource has been developed to assist teachers with integrating IT into accounting programmes. It addresses areas of the curriculum where delivery can be enhanced by the use of generic software. The generic software used in this resource - Microsoft Excel and Inspiration (a Graphic Organiser package). The resource contains a booklet and computer disk. The booklet covers all levels and contains teacher notes, questions, answers, and printed copies of templates. The computer disk contains files of answers and templates.</p>
<p><b>Know Your Business a Job Costing Resource</b></p> <p>NZC Level 8 NCEA Level 3</p>	AB5	\$60.00	<p><i>Revised 2009</i></p> <p>This resource assists with the teaching of NZC Level 8/NCEA Level 3 Accounting Systems and Job Costing. It covers all the requirements for students at this level. There are sections on Job Costing System; Costs; Inventory; Source Documents; Process; Outputs; Activities; and a Glossary of Terms. Solutions and Teacher Notes are included. The Achievement Standard is included for easy reference.</p>
<p><b>Accounting for Companies</b></p> <p>NZC Level 8 NCEA Level 3</p> <p>Conceptual Basis Processing Accounting Reports</p>	AB6	\$70.00	<p><i>Revised 2009</i></p> <p>This resource has been produced to assist with teaching of Company Accounting. It covers The Conceptual Basis of Accounting, Processing and Accounting Reports. It is a comprehensive coverage of company accounting including the application of the Conceptual Basis of Accounting using companies as the context. In particular reference is made to the New Zealand Framework. The booklet has three sections:</p> <p><i>Part A</i> covers the Conceptual Basis of Accounting using companies as the context.</p> <p><i>Part B</i> includes processing of company information and general accounting transactions which occur in the normal trading operations, e.g. accounting for tax and repurchase of shares, as well as year-end transactions. There is an appendix for teacher reference of Balance Day Adjustments General Journal entries.</p> <p><i>Part C</i> covers preparation of company financial statements.</p> <p><i>Throughout the booklet there is a range of activities, with suggested solutions and teacher notes are also included.</i></p>

<p><b>Accounting Concepts</b></p> <p>NZC Levels 6,7,8 NCEA Levels 1,2, 3</p>	AB7	\$60.00	<p><i>Revised 2009</i></p> <p>This booklet is a comprehensive coverage of the Conceptual Basis of Accounting NZC Levels 6,7,8/NCEA Levels 1,2,3. Each level includes teacher notes (emphasis placed on the New Zealand Framework) and activities with suggested solutions. It aims to introduce the correct definitions/explanations of accounting concepts each level and then maintain and develop this terminology through each of the other levels. The appropriate Achievement Standards are also included for teacher reference. This revised edition replaces the previous title <i>NZCETA Pull Your Soc's Up</i> which is now out-of-date.</p>
<p><b>CETA Accounting NZC Level 6 &amp; NCEA Level 1 Handbook</b></p> <p>NZC Level 6 NCEA Level 1</p>	AB8	\$90.00	<p><i>Published 2011 - Edition 2: Published January 2012</i></p> <p>This booklet has been developed to assist schools and teachers when designing and implementing programmes for Accounting appropriate for The New Zealand Curriculum Level 6; the Accounting Learning Objectives and assessing using the NCEA Level 1 Achievement Standards. It further develops the Senior Secondary Teaching and Learning Guidelines for Accounting published by the Ministry of Education. This comprehensive booklet addresses all the topics that need to be considered in programme design for scheme development, documents to refer to and the appropriate steps to follow. Also included are sections on teaching strategies; content development; learning experiences and assessment activities; resources; and evaluation. The key competencies and values are included where appropriate. For reference the Level 1 Achievement Standards and Appendix are included.</p> <p><i>Contents: Introduction</i></p> <p><i>Part A</i></p> <p><i>What is an Accounting Programme; Aims; Curriculum Principles; Contexts; Resources; Assessment; Developing and implementing an Accounting Programme; Overview of Programme Planning; Programme Planning; Programme Structure; An Approach to Planning; Key Competencies and Values in Accounting; Learning Objectives; Strands; Accounting Scheme Development; Resources in Accounting; Assessment in Accounting; Planning an Assessment Activity; Evaluation of an Accounting Programme; Balance and Access for all Students; Unit Plans</i></p> <p><i>Part B</i></p> <p><i>Scheme of work for NZC Level 6/NCEA Level 1; Using a Key Competencies Grid for NZC Level 6/NCEA Level 1; NZC Level 6/NCEA Level 1 Learning Objectives; The Strands for NZC Level 6/NCEA Level 1; Extrapolating the Strands for NZC Level 6/NCEA Level 1</i></p> <p><i>Appendices</i></p> <p><i>Appendix One – NCEA Level 1 Achievement Standards; Appendix Two – NCEA Level 1 Appendix</i></p>
<p><b>CETA New Zealand Curriculum Level 5 Accounting Handbook</b></p> <p>NZC Level 5</p>	AB9	\$90.00	<p><i>Published 2011</i></p> <p>This booklet has been developed to assist schools and teachers when designing and implementing programmes for Accounting appropriate for The New Zealand Curriculum Level 5; the Social Sciences Learning Objectives. It links with the NZC Level 5 Social Sciences Curriculum Objectives and shows how Accounting progresses through the NZC Levels and links with NCEA Levels 1, 2 &amp; 3. This comprehensive booklet addresses all of the topics that need to be considered in programme design for scheme development, documents to refer to and the appropriate steps to follow. Also included are sections on teaching strategies; content development; learning experiences and assessment activities; resources; and evaluation. The key competencies and values are included where appropriate.</p> <p><b><i>Contents: Introduction 2</i></b></p>

*Part A*

*NZC Level 5 Accounting Programme; Developing and Implementing an Accounting Programme; Key Competencies and Values in Accounting; Curriculum Objectives; Resources in Accounting; Assessment in Accounting; Evaluation of an Accounting Programme; Topic Plans.*

*Part B*

*Scheme Planner; Extrapolating the Topics.*

*Appendices*

*Appendix One – Possible Term Planners; Appendix Two – Accounting Terms*

**CETA Accounting  
NZC Level 7 & NCEA  
Level 2 Handbook**

AB12

\$90.00

*Published 2012*

NZC Level 7  
NCEA Level 2

This booklet has been developed to assist schools and teachers when designing and implementing programmes for Accounting appropriate for The New Zealand Curriculum Level 7; the Accounting Learning Objectives and assessing using the NCEA Level 2 Achievement Standards. It further develops the Senior Secondary Teaching and Learning Guidelines for Accounting published by the Ministry of Education. This comprehensive booklet addresses all of the topics that need to be considered in programme design for scheme development, documents to refer to and the appropriate steps to follow. Also included are sections on teaching strategies; content development; learning experiences and assessment activities; resources; and evaluation. The key competencies and values are included where appropriate. For reference the Level 2 Achievement Standards and Appendix are included.

**Contents:** Introduction

**Part A**

What is an Accounting Programme; Aims; Curriculum Principles; Contexts; Resources; Assessment; Developing and implementing an Accounting Programme; Overview of Programme Planning ; Programme Planning; Programme Structure; An Approach to Planning; Key Competencies and Values in Accounting; Learning Objectives; Strands; Accounting Scheme Development; Resources in Accounting; Assessment in Accounting; Planning an Assessment Activity; Evaluation of an Accounting Programme; Balance and Access for all Students; Unit Plans

**Part B**

Scheme of work for NZC Level 7/NCEA Level 2; Using a Key Competencies Grid for NZC Level 7/NCEA Level 2; NZC Level 7/NCEA Level 2 Learning Objectives; The Strands for NZC Level 7/NCEA Level 2; Extrapolating the Strands for NZC Level 7/NCEA Level 2

**Appendices**

Appendix One – NCEA Level 2 Achievement Standards; Appendix Two – NCEA Level 2 Appendix

**Conceptual Basis  
Student Revision  
Booklet for NCEA  
Level 2 Accounting**

AB13

\$60.00

*Published 2012*

NZC Level 7  
NCEA Level 2

This booklet has been developed to assist students (and teachers) when revising for Accounting Conceptual Basis. The key to achieving **Excellence** in this topic is, understanding how to answer questions. There is always a format to how you answer.

Typically, you must have these three aspects: Context; Definition; Application.

**Topic One - Learning Objectives:** functions of accounting; how interested parties make use of accounting information as a basis for decision making; purposes, components and limitations of the financial statements selected from:

Statement of Accounting Policies

Income Statement

Balance Sheet/Statement of Financial Position

Cash flow Statement

**Topic Two - Learning Objectives:** qualitative characteristics of accounting information

**Topic Three - Learning Objectives:** financial elements, characteristics and recognition criteria selected from:

assets

liabilities

equity

income

expenses

**Topic Four - Learning Objectives:** Entity Concept; Monetary Measurement Concept; Reporting Period Concept; Historical Cost Concept; Accrual Basis/Accounting

**Topic Five - Learning Objectives:** capital and revenue expenditure; depreciation with methods selected from: straight line; diminishing value; units of use.

Suggested solutions are included.

**CETA Accounting  
NZC Level 8 & NCEA  
Level 3 Handbook**

AB14

\$90.00

*Published October 2012*

NZC Level 8  
NCEA Level 3

This booklet has been developed to assist schools and teachers when designing and implementing programmes for Accounting appropriate for The New Zealand Curriculum Level 8; the Accounting Learning Objectives and assessing using the NCEA Level 3 Achievement Standards. It further develops the Senior Secondary Teaching and Learning Guidelines for Accounting published by the Ministry of Education. This comprehensive booklet addresses all the topics that need to be considered in programme design for scheme development, documents to refer to and the appropriate steps to follow. Also included are sections on teaching strategies; content development; learning experiences and assessment activities; resources; and evaluation. The key competencies and values are included where appropriate. For reference the Level 3 Achievement Standards and Appendix are included.

**Contents:** Introduction

**Part A**

What is an Accounting Programme; Aims; Curriculum Principles; Contexts; Resources; Assessment; Developing and implementing an Accounting Programme; Overview of Programme Planning; Programme Planning; Programme Structure; An Approach to Planning; Key Competencies and Values in Accounting; Learning Objectives; Strands; Accounting Scheme Development; Resources in Accounting; Assessment in Accounting; Planning an Assessment Activity; Evaluation of an Accounting Programme; Balance and Access for all Students; Unit Plans

**Part B**

Scheme of work for NZC Level 7/NCEA Level 3; Using a Key Competencies Grid for NZC Level 8/NCEA Level 3; NZC Level 8/NCEA Level 3 Learning Objectives; The Strands for NZC Level 8/NCEA Level 3; Extrapolating the Strands for NZC Level 8/NCEA Level 3

**Appendices**

Appendix One – Draft NCEA Level 3 Achievement Standards;  
Appendix Two – Draft NCEA Level 3 Appendix

## Resources for All Levels

Title and Keywords	Code	Price	Description/Contents
<b>It's Not Cricket – It's Accounting</b>	ACC 07/2/1	\$30.00	<p>A useful activity for the first few weeks of accounting or as a revision task. Students play a game of cricket as a class to illustrate the importance of collecting and recording data and interpreting the results. The teacher instructions explain the game and its relationship with accounting, the accounting terminology developed in the game and key points from the game. A concise list of rules of the game is included, along with necessary templates for recording results.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Teacher Game Instructions; The Rules of the Game for Students; Interpreting the Results Template; Master Score Sheet Template.</i></p>
<b>Accounting Snakes and Ladders</b>	ACC 07/4/3	\$30.00	<p>Here is a great way to engage your students in learning and revision by using an Accounting Snakes and Ladders Game covering the topics of banking, source documents, account payments, credit cards. How to Use instructions give information on how to play the game and the equipment required. Templates for copying are included in the resource.</p> <p><i>Contents: The Snakes &amp; Ladders Board Game Template; How to Use Instructions; Playing Pieces; Star Template</i></p>
<b>Accounting Policies Card Game</b>	ACC 07/4/5	\$35.00	<p><i>Part A</i> Accounting Policy Identification is a useful tactile activity to help students see the application of Accounting Policies within the financial statements. Teacher instructions on how the activity is played are included.</p> <p><i>Part B</i> Accounting Policies Identify and Apply is an activity which challenges the students to apply their knowledge of the Accounting policies in a fun tactile way. Teacher instructions on how the activity is played are included.</p> <p><i>Contents: Part A – Accounting Policies Identification; 1 x Policy names; 1 x Income Statement and Balance Sheet Part B Accounting Policies Identify and Apply 1 x 30 cards; 3 titles; 9 policy cards; 9 detail cards; 9 application cards</i></p>
<b>Accounting Concepts Card Game</b>	ACC 07/4/6	\$35.00	<p>Applying the Concepts is a useful progressive activity to illustrate the application of Accounting Concepts within Accounting Reports. By staggering the resource, it can be used for a wide variety of abilities. This activity is split into 4 stages which get progressively more difficult. Stage One – for the students who need the most guidance with this topic, through to Stage Four – the most capable students.</p> <p><i>STAGE ONE 1;</i> Place the matching Definition card beside the appropriate concept 2; Place the matching Application card beside the appropriate concept 3; Complete the application cards (based on the case below) by using the words in the box.</p> <p><i>STAGE TWO 1</i> Match the definition with the concept;2 Fill in the gaps in the definition cards; 3 Match the application cards to the definition; 4 Fill in the gaps on the application cards by using the case.</p> <p><i>STAGE THREE 1</i> Match the definition with the concept;2 Fill in the gaps in the definition cards;3 Use the case below to identify an application of the concept.</p> <p><i>STAGE FOUR 1</i> Write a definition for each of the concepts below; 2 Use the case below to identify an application of each of the concepts in the list.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Teacher Instructions on How to Use; Scenario; Answers; Stages One, Two, Three and Four – varying in difficulty</i></p>



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**Accounting Element  
Classification Cards**

ACC  
08/2/4

\$35.00

*Key Competencies:*

*Thinking:* developing understanding and making decisions,  
*Participating and contributing,* participate actively in a learning activity,  
*Managing self:* by using flashcards for self-revision.

Learning  
classifications of  
financial elements in  
financial statements

This resource is designed to assist students in learning the classification of financial elements in financial statements. The cards are used to assist students to learn the classification of items within the Income Statement and Balance Sheet. They can be used as a memory card game or as flashcards.

*Flashcards for individual or pair revision:* By backing the cards upon themselves students can use the template as flashcards.

*Memory game:* All cards are turned over and students pick up two cards at a time. If the classification and the item match the student keeps the pair (e.g. if current assets and inventory are picked up). If a pair is not obtained the student will return the cards face down. The student who picks up the most pairs of cards wins.

The game can be completed as an Income Statement or Balance Sheet revision exercise or both. Some cards will need to be removed from the pack if balance sheet date adjustments have not been covered at that stage.

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# Year 10 Curriculum Level 5

## General Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Introduction to Accounting</b>  <b>NZC Level 5</b>  <b>Teaching &amp; Learning Pack</b>	ACC 11/3/1	\$45.00	<p><i>Published 2011</i></p> <p><i>Curriculum Objectives:</i>  <i>Level 5 Social Sciences</i></p> <p><i>Learning Objectives</i>  <i>understand how economic decisions impact on people and communities.</i>  <i>understand how people seek and have sought economic growth through business, enterprise and innovation.</i></p> <p>This comprehensive resource allows teachers and students a variety of interesting ways of discovering aspects of introductory accounting. It assumes little or no prior knowledge of accounting. Students will develop an understanding of accounting, the terminology used and how it is applied in context.</p> <p><i>Contents: Resource Descriptor; Teacher Guidelines – what is accounting; financial elements; accounting equation; Activities: role play; board game; timed activity; presentation activity; monopoly; flow chat; card game; fact or fiction</i></p>
<b>Small Business Affairs</b>  <b>NZC Level 5</b>  <b>Teaching &amp; Learning Pack</b>	ACC 12/1/1	\$45.00	<p><i>Published 2012</i></p> <p><i>Curriculum Objectives:</i>  <i>Level 5 Social Sciences</i></p> <p>This pack covers the topics of GST, PAYE, and financial documents for small businesses. It provides a range of activities for different ability levels of student. Activities can be split between class and computer room. The pack encourages students to use the IRD website calculators and forms to see how employers manage their PAYE and GST obligations. Each topic includes a PowerPoint for class displays, in class and homework activities and assessment task.</p>
<b>Financial Reporting</b>  <b>NZC Level 5</b>  <b>Teaching &amp; Learning Pack</b>	ACC 12/1/2	\$45.00	<p><i>Published 2012</i></p> <p><i>Curriculum Objectives:</i>  <i>Level 5 Social Sciences</i></p> <p><i>Learning Objective: prepare financial reports which meet user needs – Income Statement and Statement of Financial position for a service firm.</i></p> <p>This resource package covers the knowledge required to prepare simplified Income Statements and Statement of Financial Positions for a service firm. It includes some scaffolded learning incorporating the financial elements and the relationship of these elements in the accounting equation. It also includes references to some of the accounting concepts associated with financial reporting. It is a <i>Pick-Up And Go</i> learning activity consisting of a step by step “how to guide” covering the basics of preparing financial reports for a service firm. All support resources (images and text) are included with the resource package.</p> <p>Learning covered includes:            Financial elements            Accounting equation            Trial balance            Classification of accounts            Purpose and layout of the Income Statement            Purpose and layout of the Statement of Financial Position            Reporting period concept            Monetary Measurement concept</p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Resources and Activities; Curriculum Links; Key Competencies; Content development;</i></p>

**Personal Financial Affairs** ACC 12/1/3 \$45.00

*Published 2012*

*Curriculum Objectives:*

*Level 5 Social Sciences*

**NZC Level 5**

This is a comprehensive resource covering budgeting, financial documents, financial decisions and tax. The activities provide for a variety of learners, including differentiated resources for a multi-level class. It encourages students to contribute their personal financial experiences with small groups and full class settings. Students are encouraged to apply the content to their individual circumstances. The pack is split into 4 parts and each includes a PowerPoint for class displays, in class and homework activities and assessment task.

**Teaching & Learning Pack**

**Part A - Budgeting**

Covers

What is a budget?

Why prepare, a budget?

What goes into a budget?

What does a budget look like?

What does a budget tell us?

How can we use a budget?

Preparing a budget

Extracting information from a budget

Improving financial position using information from budget

**Part B – Financial Documents**

Covers

Common financial documents

Writing descriptions of financial documents.

Designing financial documents

Advantages, disadvantages and usefulness of online banking.

**Part C – Financial Decisions**

Covers

Common decisions

The importance of information in making informed decisions.

Financial and non-financial information

Decision making in context based on information.

Peer activity

**Part D – Tax**

Covers

Getting an IRD number

Calculating PAYE

Navigating the IRD website

Tax information for students

*Contents: Resource Descriptor; Key Competencies; Curriculum Links;*

*Teacher Notes; PowerPoint Outline; Learning Activities; Suggested*

*Solutions; Student Checklist; Teacher Checklist*

**e-Statements** ACC 15/2/1 \$65.00

*Published 2015*

If so, this pack will help you achieve both of these as it is designed to be completed electronically (using Excel) and the activities are self-marking which provides instant feedback for students and encourages them to move to the next level independently. This pack contains 18 activities for students to practise skills related to classifying financial elements through to preparing fully classified financial statements.

**NZC Level 5**

These activities are ideal to be used to support the teaching and learning of financial statements at year 9 and 10. They would also be very appropriate for introducing financial statements at year 11. The activities get progressively more challenging and are therefore ideal for students to work through at their own pace by building their confidence in stages. All activities have solutions provided. This resource links with the CETA NZC Level 5 Financial Reporting Teaching & Learning pack ACC 12/1/2.

All activities in this pack are designed to be completed electronically. Students should be encouraged to use the calculation function of excel

rather than calculating numbers by hand.

Learning Objective: Prepare fully classified Income Statement and Statement of Financial Position for sole proprietor businesses.

The pack contains:

- Classification of elements as Asset, Liability, Equity, Income or Expense
- Preparing an Income Statement and a Statement of Financial Position (unclassified)
- Further classifying Income and Expenses
- Further classifying Assets, Liabilities and Equity
- Preparing classified financial statements for a service entity
- Calculating Cost of Goods Sold
- Preparing classified financial statements for a trading entity

## Let's Get Producing

CC 18/2/2 \$65.00

This resource is designed to support a unit of learning around researching, designing and producing a product for market. It would be ideal as a support around a Market Day unit. It covers ideas on how to research your market, calculate costs of production, budget planning, investor presentation and evaluation.

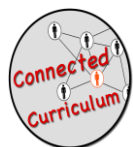
NZC Level 5

Class notes and worked example are used to encourage learner confidence before they embark on their own production.

This resource supports the implementation of Progress Outcomes in line with the Digital Technologies Curriculum

*Suitable for  
Connected Curriculum  
as well as accounting,  
market days, business  
studies, digital  
technologies*

The resource is in 9 files. There is flexibility in its use as you work through the example. You may like your learners to design their own party bag, and do their own calculations, or you can stick with the example provided and the calculations will be the same for all learners. When using this resource, the NOTES files provide further teacher guidance for the questions you might ask your learners to encourage their thinking.



It is suggested that you use File 1 (Lets start producing) to cover content required for this unit. File 2 (Party Bags) follows the same structure as File 1 so it is advisable to break the unit into some content, followed by the example in File 2, then back to File 1 for the next stage of content, then File 2 for the example.

For example, you could cover slides 2-4 from File 1, then 2-13 as the example in File 2. You are advised to look at 1a and 2a (summary pages) to help plan your approach to teaching and learning for your learners. You will need to consider the time you have available and the pace of your learners when breaking up the content.

If you are allowing learners to design their own party bag, then File 3 has the catalogue and costs for them to choose from. It also includes a worksheet that takes them through the process of costing, budgeting etc.

File 4b is an example of a presentation for an investor. It is advisable to show this to learners before they embark on their presentation. This is where learners can really embrace digital tools in presenting their proposal. By recording the presentation, it allows for a more professional output and it can be used to show to multiple audiences, e.g. Potential investors who are located out of your region. The video presentation also allows learners who might not be so confident to present in an environment they are more comfortable in. It is advisable for learners to prepare a script/notes to ensure their presentation comes across as professional.

File 5 is a summative task which would lead into Market Day production. Some ideas are provided for possible productions and checklist of steps to go through for a successful, well researched and planned production.

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### **Technologies Curriculum Progress Outcome 3 (year 9)**

- Select from increasing range of applications and file types to develop outcomes for a particular purpose – supported by the investor presentation and survey data collection.
- Create digital content across a range of media – support by the investor presentation.
- Make decisions about creating, manipulating, storing, retrieving, sharing and testing digital content for a specific purpose – supported by the data collection method used for researching the market.

### **Digital Technologies Curriculum Progress Outcome 3 (year 10)**

- Choose the most appropriate software and file types to develop and combine digital content – supported by the investor presentation.
- Identify the key features of selected software and choose the most appropriate software for a task – supported by investor presentation, budgets, data collection.

#### Specific Content

At conclusion of this topic students should be able to:

- Gather data and process digitally.
  - Reflect on data and use it for decision making.
  - Calculate costs of production, break even.
  - Prepare a budgeted income statement.
  - Prepare an income statement and identify variances.
  - Prepare a digital presentation for an external audience.
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