

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!

[www.nzceta.co.nz](http://www.nzceta.co.nz)

Email: [ceta.education@nzceta.co.nz](mailto:ceta.education@nzceta.co.nz)

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**Accounting Catalogue : Term 3 2021**

**Year 12 : NZC Level 7 : NCEA Level 2**

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

# Accounting Catalogue

**NB Resource Codes: ACC = Accounting; IC = Integrated Curriculum/Cross Curricular**

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## All Levels

### Curriculum & School Programmes Accounting Resources

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<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.1</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>

<b>Accounting Concepts</b>	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>
NZC Levels 6,7,8 NCEA Levels 1,2, 3			
<b>CETA New Zealand Curriculum Level 5 - Accounting Handbook</b>	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>Contents:</b> <i>Introduction</i> 2  <i>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.</i>  <i>Part B - Scheme Planner; Extrapolating the Topics.</i>  <i>Appendices</i>  <i>Appendix One – Possible Term Planners; Appendix Two – Accounting Terms</i></p>
NZC Level 5			
<b>CETA Accounting - NZC Level 6 &amp; NCEA Level 1 Handbook</b>	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 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 1 Achievement Standards and Appendix are included.</p> <p><b>Contents:</b> <i>Introduction</i>  <i>Part A</i>  <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>  <i>Part B</i>  <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>  <i>Appendices</i>  <i>Appendix One – NCEA Level 1 Achievement Standards; Appendix Two – NCEA Level 1 Appendix</i></p>
NZC Level 6 NCEA Level 1			

<b>CETA Accounting NZC Level 7 &amp; NCEA Level 2 Handbook</b>	AB12	\$90.00	<p><i>Published 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 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.</p> <p><b>Contents:</b> Introduction</p> <p><b>Part A</b> 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</p> <p><b>Part B</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</p> <p><b>Appendices</b> Appendix One – NCEA Level 2 Achievement Standards; Appendix Two – NCEA Level 2 Appendix</p>
NZC Level 7 NCEA Level 2			
<b>Conceptual Basis - Student Revision Booklet for NCEA Level 2 Accounting</b>	AB13	\$60.00	<p><i>Published 2012</i></p> <p>This booklet has been developed to assist students (and teachers) when revising for Accounting Conceptual Basis. The key to achieving <b>Excellence</b> 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.</p> <p><b>Topic One - Learning Objectives:</b> 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</p> <p><b>Topic Two - Learning Objectives:</b> qualitative characteristics of accounting information</p> <p><b>Topic Three - Learning Objectives:</b> financial elements, characteristics and recognition criteria selected from: assets liabilities equity income expenses</p> <p><b>Topic Four - Learning Objectives:</b> Entity Concept; Monetary Measurement Concept; Reporting Period Concept; Historical Cost Concept; Accrual Basis/Accounting</p> <p><b>Topic Five - Learning Objectives:</b> capital and revenue expenditure; depreciation with methods selected from, straight line; diminishing value; units of use. Suggested solutions are included.</p>
NZC Level 7 NCEA Level 2			
<b>CETA Accounting NZC Level 8 &amp; NCEA Level 3 Handbook</b>	AB14	\$90.00	<p><i>Published October 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 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 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</p>
NZC Level 8 NCEA Level 3			

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

<p><b>Introduction to MYOB Handbook 2018 version</b></p>	<p>AB15</p>	<p>\$90.00</p>	<p>Published July 2018 (updated from ACC 12/1/5)  This is a comprehensive instruction booklet designed as a teaching and learning resource to allow students to demonstrate an understanding of accounting processing using accounting software, in this case MYOB. It encourages students independent learning. It is a step by step 31 pages guide taking the user from accessing the MYOB files, through processing with activities to viewing and printing reports. <b>The pack will assist in the preparation for the assessment of internal Achievement Standard 91175 (2.2) and is a completed revised version of ACC 12/1/5 to meet the latest version of MYOB which results in screenshots of the new software updated to reflect the changes in functionality.</b></p>
<p>NZC Level 7  NCEA Level 2</p>			
<p>A teaching &amp; learning resource for MYOB in association with University of Waikato</p>			



## 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>
Engaging students in revision			
<b>Accounting Policies Card Game</b>	ACC 07/4/5	\$35.00	<p><b>Part A</b> 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><b>Part B</b> 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>
Applying policies within financial statements			
<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.</p> <p>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><b>STAGE ONE 1;</b> Place the matching Definition card beside the appropriate concept <b>2:</b> Place the matching Application card beside the appropriate concept <b>3:</b> Complete the application cards (based on the case below) by using the words in the box.</p> <p><b>STAGE TWO 1</b> Match the definition with the concept;<b>2</b> Fill in the gaps in the definition cards; <b>3</b> Match the application cards to the definition; <b>4</b> Fill in the gaps on the application cards by using the case.</p> <p><b>STAGE THREE 1</b> Match the definition with the concept;<b>2</b> Fill in the gaps in the definition cards;<b>3</b> Use the case below to identify an application of the concept.</p> <p><b>STAGE FOUR 1</b> Write a definition for each of the concepts below; <b>2</b> 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>
Four stages getting progressively more difficult			
<b>Accounting Element Classification Cards</b>	ACC 08/2/4	\$35.00	<p><b>Key Competencies:</b></p> <p><b>Thinking:</b> developing understanding and making decisions, <b>Participating and contributing,</b> participate actively in a learning activity. <b>Managing self:</b> by using flashcards for self-revision.</p> <p>This resource is designed to assist students in learning the</p>
Learning classifications of			

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financial elements in  
financial statements

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 12 – Curriculum Level 7 – NCEA Level 2

### General Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Debit and Credit Activities</b>  <b>NZC Levels 6, 7</b> <b>NCEA Levels 1, 2</b>	ACC 05/4/9v2	\$30.00	<p><i>Revised 2011</i></p> <p><i>Learning Objectives:</i></p> <p><i>Level 6 use a range of vocabulary and conventions.</i></p> <p><i>Level 7 use accepted vocabulary and conventions.</i></p> <p><i>Key Competency Focus: Using Language, Symbols &amp; Texts</i></p> <p>A resource to assist students' understanding of debit and credit. To complete the activities in this pack, students need to have been taught a specific way of learning Debits and Credits, using a vehicle analogy, which is illustrated at the beginning of the resource. The resource contains a treasure hunt, board game, recording activity, cryptogram, word find, and maze. Solutions are included.</p> <p><i>Contents: Resource Descriptor; Drive on the Left (Debit on the left), Crash on the Right (Credit on the right); Activities: Accounting Island, Debit and Credit Board Game, Debits and Credits Recording, Debit and Credit Cryptogram, Debit and Credit Word find, Blind Leading the Blind; Suggested Solutions</i></p>
<b>Analysis &amp; Interpretation</b>	ACC 07/1/6	\$30.00	<p>This resource is in two parts both based on the analysis and interpretation of business provided. Students work through a three-step process – Reading the Facts; Reading between the Lines; and Coming to Conclusions. The first part compares two businesses, while the second part uses one business to compare three years trading. Suggested solutions are included.</p>
<b>Purchase &amp; Disposal of Property, Plant &amp; Equipment</b>	ACC 10/2/7	\$40.00	<p>This resource covers NZC Level 7/NCEA Level 2 Purchase and Disposal of Property, Plant and Equipment. It focuses on the general journal and general ledger entries required for the purchase and disposal of Property, Plant and Equipment. In the first activity students cut and paste journal and ledger entries into prepared templates. The second activity is a task requiring the completion of general journal entries. The third activity requires the completion of the general ledgers. The final activity is a quick interactive task on a spreadsheet. A very useful exam preparation resource.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Teacher Guidelines; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Activities; Suggested Solutions</i></p>
<b>Card Games</b>  <b>NZC Levels 6, 7</b> <b>NCEA Levels 1, 2</b>	ACC 05/4/2v2	\$30.00	<p><i>Revised 2011</i></p> <p>This resource is suitable for NZC Levels 6, 7/NCEA Levels 1,2. Accounting. It contains a set of cards which can be used in two ways. The first, Let's Practice Our Debits and Credits, is a dominoes game, while the second uses the cards to give an overview of Journals and their relationships. Instructions on how to play the games and suggested solutions are included. Each game has suggestions on how to vary the level of difficulty.</p> <p><i>Aim of let's practice our debits and credits:</i> The aim of the game is to get rid of all the cards in the player's hand. A game could be made easier by leaving out the cards with balance day adjustment accounts. It would be made more difficult by making a rule that accounts on the left-hand side of the card must be debited and accounts on the right hand side of the card must be credited.</p> <p><i>Aim of journal review:</i> Students are given the set of cards to arrange in a diagram that show relationships (structured overview). If students have difficulty, a blank overview diagram could be shown on an overhead transparency or some boxes could be filled in for clues.</p> <p><i>Contents: Resource Descriptor, How to Use; Dominoes Game Cards; Journal Review</i></p>

<b>Balance Sheet Date Adjustments</b>	ACC 08/2/6	\$30.00	<p>Students need to write general journals for balance sheet date adjustments in Achievement Standards 2.3. They need to make manual adjustments to financial statements in Achievement Standards 1.3 and 2.3 This resource template provides students with a scaffold to prepare either the basic journal entries or adjustments required. They can also use the second part of the Grid to prepare complex journal entries. They can make a simple sketch of the template.</p> <p>There is a structured approach to follow (thinking skills) to make the grid work but when followed the system is usually fool proof to allow the students to pass this section of the relevant Achievement Standard. Students can also use the grid to answer Achievement Standard 1.1 or 2.1 accrual questions.</p> <p><i>Key Competencies Using language, symbols and texts</i> -Develop literacy and numeracy skills in a curriculum area; Name and use symbols appropriate to a discipline.</p> <p><i>Thinking</i> - Use simple thinking strategies; Recognise the type of thinking needed for a specific task.</p> <p><i>Managing Self</i> - Be organised for learning.</p> <p><i>Participating and contributing</i> - Participating actively in a learning activity - Choose an appropriate response from a range of options.</p> <p><i>Contents: Teacher notes; Balance sheet date adjustments grid; Suggestions for use of grid.</i></p>
<b>NZC Levels 6, 7 NCEA Levels 1, 2</b>			
<b>Accounting Activity - The Tail of You-Know-Who</b>	ACC 08/4/1	\$35.00	<p>This activity is relevant to concepts, accounting theory, and the cash position of a business. It could be used as a class activity in these units or as revision at the completion of the relevant topics. The activity is based around an adapted version of Roald Dahl poem's Red Riding Hood, with an accompanying business-related story. A calendar of entries is included. The questions are in two parts. Suggested Answers are included.</p> <p><i>Contents: Teacher Notes; The Tail of You-Know-Who; Calendar of Entries; Questions; Suggested Answers</i></p>
<b>NZC Levels 6, 7 NCEA Levels 1, 2</b>			
<b>Accounting Scattergories</b>	ACC 05/3/16	\$30.00	<p>A team game that encourages lateral thinking, and at the same time forces students to think quickly in a competitive environment against a timer. Instructions on how to play the game are included and templates of category cards and answer cards.</p> <p><i>Contents: Teacher Notes; How to Use; 3 Category Card Master Sheets; 3 Answer Card Master Sheets</i></p>
<b>NZC Levels 6, 7 NCEA Levels 1, 2</b>			
<b>Accounts Payable &amp; Receivable – Internal Controls</b>	ACC 05/3/2v2	\$20.00	<p><i>Revised 2011</i></p> <p><i>Learning Objective: students will respond to and make critical judgments about the internal control systems for different subsystems within a business.</i></p> <p>This resource is in two parts, and contains a case study, which looks at Accounts Payable Control, and two role-plays, teacher instructions provided. The first role play is on Accounts Receivable, the second looks at Accounts Payable. The resource is easily adapted for alternative scenarios.</p> <p><i>Contents: Resource Descriptor; Case Study; Two Role Plays</i></p> <p><i>Key Competency Focus: Participating &amp; Contributing</i></p>
<b>NZC Level 7 NCEA Level 2</b>			

## Teaching & Learning Packs

Title and Keywords	Code	Price	Description/Contents
<p><b>The Conceptual Basis of Accounting - An Oasis in the Desert . . .</b></p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p> <p><b>Teaching &amp; Learning Pack for Concepts</b></p>	ACC 12/1/4	\$50.00	<p>This resource package covers the accounting concepts applied to financial reporting for an entity. It is a <b>Pick-Up And Go</b> resource aimed at being a step by step “how to guide” covering various topics including the purpose of accounting and financial statements, users of accounting information, accounting concepts, financial elements, qualitative characteristics, capital and revenue expenditure and depreciation methods. Included are a set of teacher notes, a comprehensive set of resources and student-centred activities aimed at providing students with an interesting and interactive approach to learning incorporating the key competencies.</p> <p><b>The pack will assist in preparation for the assessment of external Achievement Standard 91174 (2.1).</b></p>
<p><b>Processing Accounting in the Real Worlds</b></p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p> <p><b>Teaching &amp; Learning Pack for MYOB</b></p>	ACC 19/1/1	\$90.00	<p>This resource is designed as a teaching and learning pack to allow students to demonstrate an understanding of accounting processing using accounting software, in this case MYOB. There are three parts: a focus on the understanding of the transactions that students need to have prior to using the accounting software; an instruction booklet to use with the MYOB software; activities and solutions to use after the instruction booklet. Parts of this resource were included in the original resource ACC 12/1/5.</p> <p>This resource is designed as a teaching and learning pack for AS 91175 Demonstrate understanding of accounting processing using accounting software.</p> <p>The <i>Before We Get Started</i> student activities would be used in class prior to using the Accounting Software (MYOB AccountRight). The MYOB Instruction Booklet is then worked through. This is based on the business <i>Mary’s Appliances</i>.</p> <p>It is recommended that the MYOB Instruction Booklet be printed off for each student (could be made into an A4 or A5 booklet). Encourage the students to write their own notes/hints as they go.</p> <p>The MYOB Instruction Booklet is designed so that students can work through the booklet at their own pace, it is different to other MYOB instruction booklets available in that it is <b>specifically</b> designed for AS 91175. It should be able to be used for any version of MYOB – there is just some terminology that changes.</p> <p>As the students work through the booklet, they will be preparing the accounts for <i>Mary’s Appliances</i>. Once they have finished <i>Mary’s Appliances</i> (i.e. they have completed working through the instruction booklet) they (or the teacher) can mark their work using the solutions provided.</p> <p>Students can mark their own work by printing out the transactions, journals (instructions on how to do this are at the end of the instruction booklet). However, it would be advisable for the teacher to work through the activities themselves.</p> <p>Once the instruction booklet has been completed, the practice exercises <i>Sue’s Sports Shop</i>; <i>Bob’s Boat Shop</i> and <i>Kyle’s Komputa Shop</i> should be completed by the students. It is recommended that there are copies of the solutions available for students. Students can collect the first exercise, complete it, mark their work and then move on to the next exercise. It is advisable for students to prepare the exercises in order as there are progressively less helpful hints on each task. This will prepare the students for the final assessment task that does not have any hints.</p> <p>AS 91175 details the types of transactions that are required to be prepared. In the instruction booklet these transactions are <b>numbered</b> so that when students do the stand-alone activities they can refer back to the booklet with ease. For example, if they are unsure how to prepare a credit sale, they can go back to the booklet to find how to do it</p> <p><b>The pack will assist in preparation for the assessment of external Achievement Standard 91175 (2.2).</b></p>

**Processing & Statements**

ACC 14/1/1 \$75.00

*Students will gain knowledge, skills and experience to make use of appropriate communication tools and skills to process, report and interpret information for individuals, whanau and local or regional small or medium entities including community organizations that operate accounting sub-systems, while acting with integrity.* This is a comprehensive pack to support the teaching and learning for processing financial information and preparing financial reports for NZC Level 7/NCEA Level 2. A PowerPoint (78 slides) of concise notes and examples is provided to give a structure to the topic. It is complemented with 11 supporting tasks to allow students to practise the skills being covered. In addition, further ideas of how to practise the skills are included. The pack is designed so that it can be used either as paper copy or electronically. All tasks have suggested answers provided. The PowerPoint covers main ideas and worked examples for the processing of information is designed to support class explanations and provide a structure for the unit of work. Teachers should supplement these examples with further examples to emphasise the need to practise these skills.

**NZC Level 7  
NCEA Level 2**

**Teaching & Learning Pack for Preparing Financial Information for an Entity Operating Accounting Subsystems**

Specific content covered in the PowerPoint.

- When to debit, when to credit
- Writing a general journal entry
- Preparing a general ledger account
- Balancing ledger accounts
- Balance Day Adjustments
- Calculating GST
- Invoices for sales/fees/expenses/PPE
- Depreciation methods
- Bad debts
- Doubtful debts
- Net realisable value for inventory
- Paying a cash deposit, balance on credit
- Closing entries
- Reversing entries
- Income Statement
- Statement of Financial Position with notes
- Cash Flow Statement with calculations

Worksheets to enable students to practise the skills of this unit are provided, however teachers should also be encouraged to allow students to practise in a variety of ways.

When using the worksheets consider projecting these or making available to students electronically as opposed to printing. Students could easily complete the tasks electronically. Students need to appreciate that the processing of financial information is an important part of establishing up to date information to allow financial statements to be prepared.

**Specific Content**

At conclusion of this topic students should be able to:

When to debit, when to credit an account.

How to write a general journal entry

How to prepare a general ledger account

How to post from a journal to a ledger account

How to balance ledger accounts

How to account for accrued income, prepayments, accrued expenses, income in advance.

How to calculate GST

How to account for Invoices for sales/fees/expenses/PPE

Depreciation methods – straight line, diminishing value and units of use.

How to calculate them and when they are appropriate

How to account for bad debts and what they are

How to account for doubtful debts and what they are

How to revalue inventory down to net realisable value

How to account for paying a cash deposit, balance on credit

When and how to prepare closing general journal entries

When and how to prepare reversing general journal entries  
 How to prepare a fully classified Income Statement  
 How to prepare a fully classified Statement of Financial Position with notes  
 How to prepare a Cash Flow Statement with calculations

**The pack will assist in preparation for the assessment of external Achievement Standard 91176 (2.3).**

*Contents: Resource Descriptor; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework Links; Content Development; PowerPoint overview with 78 slides; Student Activities & Suggested Answers.*

<p><b>Performing at our Best</b></p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p> <p><i>Teaching &amp; Learning Pack for Interpretation</i></p>	<p>ACC 12/1/6</p>	<p>\$50.00</p>	<p>This resource is designed as a teaching and learning pack to allow students to calculate and interpret measures that analyse accounting information for sole proprietors and individuals. The activities allow teachers to provide a variety of student focussed tasks that are easily differentiated to suit all ability levels and learning styles. "Performing at our best" has been written to provide a complete teaching resource that allows students to investigate and understand how and why a business needs to interpret accounting information. It includes a variety of individual and interactive activities including discussion scenarios, card games and calculation practise. <b>The pack will assist in preparation for the assessment of external Achievement Standard 91177 (2.4).</b></p>
<p><b>Have you got issues?</b></p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p> <p><i>Teaching &amp; Learning Pack for Demonstrating understanding of a contemporary accounting issues for decision-making</i></p>	<p>ACC 15/2/3</p>	<p>\$55.00</p>	<p>Assessment Link(s): Achievement Standard 2.5 (AS 91481 v2)          Achievement Objective(s): Manage the financial affairs of individuals, whanau, and local or regional small or medium entities, including community organisations that operate accounting sub-systems, while acting with integrity.</p> <p>This comprehensive resource is a teaching and learning pack which covers decision making as required by the New Zealand Curriculum and the Accounting Learning Objectives in the Accounting Senior Subject Teaching and Learning Guide. This pack includes information on how contemporary accounting issues impact on decision making for entities. The resource covers the teaching and learning of how to write a report (or presentation) about how contemporary accounting issues impact on decision making for entities with examples. There are activities on writing an introduction; what is financial and non-financial information; justifying the impacts on the decision making for an entity and writing a conclusion. All activities and examples are based on contemporary accounting issues. <b>The pack will assist in preparation for the assessment of Achievement Standard 91481 (2.5).</b></p>

This resource is designed to be used to teach decision making as part of an NZC Level 7 Accounting programme. The example (Burger Central) could be worked through with the class, so they learn how to write an introduction for how a contemporary issue impacts an entity's decision making; what the impacts on the entity's decision making are and how to write a conclusion. Students could then do the activities before embarking on their internal assessment for 91481. This would give them the understanding of the requirements of the standard.

**Accounts Receivable Subsystems - Is it time to send in the "Heavies"?**

ACC 12/1/7 \$50.00

*Learning Objective: Students will gain the knowledge, skills and experience to manage the accounts receivable subsystem for sole proprietors, while acting with integrity.*

**NZC Levels 7  
NCEA Levels 2**

**Teaching & Learning Pack for Accounts Receivable Subsystems**

This comprehensive resource is a teaching and learning pack which covers a range of activities that address an accounts receivable subsystem of a business as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. The pack includes journal and ledger entries however, the focus is on the elements of the subsystem and why they are important for a business. **The pack will assist in preparation for the assessment of Achievement Standard 91179 (2.6).**

*Contents: Resource Descriptor; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework Links; Content Development; Think Pair Share Activity; Role Plays; Sales Journal; Accounts Receivable Subsidiary Ledger; Aged Debtors Report; Accounts Receivable Subsystem; Checklists*

**Systems - More than just a beep!**

ACC 12/1/8 \$50.00

This comprehensive resource is a teaching and learning pack which covers a range of activities that address inventory subsystem as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. The resource covers the teaching and learning of both the processing and the elements of Inventory subsystems. It is intended to provide students with practice material for processing inventory transactions in a variety of accounting records. The resources also encourage students to describe, explain and justify the elements of different inventory subsystems. This pack contains specific content, activities, suggested solutions, checklists, and templates, it also includes a PowerPoint Summary and an Excel activity. **The pack will assist in preparation for the assessment of internal Achievement Standard 91386 (2.7).**

**NZC Level 7  
NCEA Level 2**

**Teaching & Learning Pack for Inventory Subsystem**



## Mini-progress Packs

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Accounting Equation Processing</b>	ACC 20/2/2	\$50.00	<p>This resource is designed to help students gain the skills required to analyse transactions using the accounting equation and double entry reporting rules. Students are required to classify and process transactions through general journals and general ledgers.</p> <p>The resource has been developed to assist the teaching of the processing skills required through-out most accounting standards. The Spreadsheet has four tabs where students have to classify accounts, classify account movements, create journals and process the journals into ledgers</p> <p><b>The Spreadsheet is self-marking. To view answers unhide the hidden tabs by right clicking on tabs and select unhide.</b></p> <p><b>Specific Content</b> At conclusion students should be able to:</p> <ul style="list-style-type: none"><li>• Classify Accounts</li><li>• Classify account movement.</li><li>• Write general journals.</li><li>• Process journals into general ledger</li></ul> <p><b>Contents:</b> Resource Descriptor; Teacher Notes; One Excel Spreadsheet with 4 Activities; Self-Marking and Answers within the spreadsheet</p>
NZC Level 7 NCEA Level 2			
<b>Assessment Link</b> AS 2.1; 2.2; 2.3; 2.6; 2.7			

## Student Based Activities Packs for Consolidation or Revision

Title and Keywords	Code	Price	Description/Contents
<p><b>Conquer the Concept -- Reinforcing Understanding Accounting Concepts Revision for Achievement Standard 91174 (2.1)</b></p> <p>NZC Level 7 NCEA Level 2</p> <p><b>Assessment Link</b> <b>AS 91174 (2.1)</b></p>	ACC 15/2/2	\$50.00	<p>This reinforcement pack for Conceptual Basis covers the key aspects required to succeed in the Level 2 NCEA Accounting Achievement Standard 2.1 examination. It is a comprehensive package that both teachers and students can use in helping them to gain a better understanding of the language terms, how to scaffold an answer, and write at a comprehensive level. The resource links with two other CETA resources on this topic - ACC 12/1/4 a teaching and learning pack and ACC 12/2/1 an assessment pack.</p> <p>The content covers:</p> <ul style="list-style-type: none"> <li>• Checklist</li> <li>• Key points for teachers</li> <li>• Language terms</li> <li>• Key notes</li> <li>• Flash cards</li> <li>• Learning the language exercises</li> <li>• Scaffolding exercises</li> <li>• Example of student answers with suggested solutions</li> <li>• I have, who has cards.</li> <li>• Solutions for all exercises</li> </ul>
<p><b>The Conceptual Basis of Accounting Overview</b></p> <p>NZC Level 7 NCEA Level 2</p> <p><i>A PowerPoint for Consolidation or Revision</i></p> <p><b>Assessment Link</b> <b>AS 91174 (2.1)</b></p>	ACC 07/1/5	\$50.00	<p>A 61 slide PowerPoint resource that gives an overview of the Conceptual Basis of Accounting. It incorporates all that is required to understand what is required to understand AS 2.1. It covers:</p> <ul style="list-style-type: none"> <li>• Accounting Functions</li> <li>• Users &amp; Uses of Accounting Information</li> <li>• Qualitative Characteristics</li> <li>• Influences on the Characteristics</li> <li>• Accounting Concepts</li> <li>• Financial Elements (Revised for NZIAS)</li> <li>• Financial Statements: Components</li> <li>• Financial Statements: Purposes</li> <li>• Financial Statements: Limitations</li> <li>• Capital &amp; Revenue Expenditure</li> <li>• Depreciation</li> <li>• Methods of Depreciating</li> </ul>
<p><b>Consolidation of Accounting Concepts @ Level 7/Level 2 Reinforcing Preparing financial information for an entity that operates accounting subsystem</b></p> <p>NZC Level 7 NCEA Level 2</p> <p><i>Ideal for student directed learning &amp; BYOD devices</i></p> <p><b>Assessment Link</b> <b>AS 91174 (2.1)</b></p>	ACC 18/4/2	\$70.00	<p>This pack is designed to allow learners to consolidate their understanding of the conceptual basis of accounting at Level 2. The pack includes PowerPoints on key ideas and applications, checklists of skills and a variety of consolidating activities including a board game, mix and match, written, self-marking and differentiated tasks. The pack allows learners to identify areas for focus for them and then direct their learning to the areas they require, a great self-management skill where learners take ownership of their direction. The pack includes a variety of activities breaking down the ideas covered in the Conceptual Basis of Accounting at Level 2. Each of the seven sections have a checklist, PowerPoint of key ideas and activity to consolidate understanding. It is expected that a unit of learning has taken place already and this is an opportunity to consolidate that learning.</p> <p><b>There are options with how to utilise this resource. For example</b></p> <ul style="list-style-type: none"> <li>• you could make all resource available on a shared area and ask learners to direct their consolidation of learning.</li> <li>• students' complete checklists at the same time and depending on areas identified students could be grouped to work on different focus areas.</li> <li>• each section could be used in a series of lessons to provide variety of learning experience.</li> </ul>

**Checklists** -These are designed for students to be able to self-assess their confidence and understanding prior to embarking on an activity. Students can then identify the focus areas for themselves. Students should then complete the targeted consolidation activity before revisiting the checklist to see if their confidence level has improved. It is a good way for students to assess their own progress and take ownership of their learning.

**Specific Content**

At conclusion of this topic students should be able to:

- Recognise and explain the purpose of financial statements.
- Recognise, define and apply financial elements.
- Recognise, define and apply accounting concepts.
- Recognise, define and apply qualitative characteristics.
- Recognise, define and apply different methods of depreciation.
- Recognise, define and apply capital and revenue expenditure.
- Recognise and explain limitations to financial.

Teachers may also wish to consider other CETA resources relating to this topic: a teaching and learning pack ACC 12/1/4; interactive learning resources ACC 16/1/2/1; revision pack ACC 15/2/2 and Achievement Standards Assessment pack ACC 12/2/1 and 17/3/1.

**Fun at Level Two! Conceptual Basis of Accounting**

ACC 13/2/6 \$50.00

NZC Level 7  
NCEA Level 2

*Student Based Activities Pack for Consolidation or Revision*

**Assessment Link AS 91174 (2.1)**

This resource pack aims to provide teachers with fun and practical student-centred activities for the classroom. Each activity provides students the opportunity to reinforce content learnt in class and gives students the opportunity to work with others. Included is a variety of activities aimed at providing students with an interesting and interactive approach to learning, incorporating the key competencies.

The activities include active quizzes, board games, and becoming an expert to teach others in the class. The pack covers a variety of content from the Conceptual basis and is a great way of engaging students in applying and practising the knowledge they have gained. The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students.

All resources and activities are designed to be used as they are or adapted to meet the needs of your students and region.

Resources are practical and usually require preparation before using in the classroom. Below are instructions and guidelines on how to use each activity.

*Specific Content.* At conclusion of these activities, students should be able to:

Demonstrate understanding of accounting elements, notions, assumptions, depreciation, expenditure and the purpose, components, and limitations of financial statements.

*Contents: Resource Descriptor; Teacher Guidelines; Student Activities - Fast as Fun; Game on! Elements Game; Mix & Match; Board Game; Depreciation Jigsaw Suggested Solutions*

**NOTE: Files are presenting in word/publisher and in pdfs**

**Do you remember the process? Reinforcing processing and presenting financial statements for Achievement Standard 91776 (2.3)**

ACC 15/3/2 \$50.00

This is a comprehensive revision pack directed for student use covering Achievement Standard 91176 (2.3). The pack contains a checklist for students broken down into detailed steps for achievement in this standard. By using the checklist students can tailor their revision program to those skills they are less confident in. In addition, there are tips for assessments, detailed revision notes with worked examples, versatile flash cards and a selection of activities to practise the skills required for this topic (all answers provided). Students could independently and confidently use this to support their revision for the processing topic at NCEA Level 2.

NZC Level 7  
NCEA Level 2

### Specific Content

- decide whether to debit or credit an account.
- write a general journal entry.
- prepare a general ledger account.
- post from a journal to a ledger account.
- balance ledger accounts
- account for accrued income, prepayments, accrued expenses, income in advance.
- calculate GST
- account for Invoices for sales/fees/expenses/PPE
- calculate and account for depreciation – straight line, diminishing value and units of use.
- account for bad debts
- account for doubtful debts
- revalue inventory down to net realisable value.
- prepare closing general journal entries.
- prepare a fully classified Income Statement.
- prepare a fully classified Statement of Financial Position with notes
- prepare a Cash Flow Statement with calculations

### Financial Reporting Reinforcing Preparing financial information for an entity that operates accounting subsystem

ACC 15/1/2 \$70.00

This resource consists of 16 questions on Cashflow Statements, End of year processing, Income Statements, and Statement of Financial position with notes. The resource is designed to be used using excel but could also be printed out and completed manually. The resource is a series of 4 sets of 4 exercises covering each area. The sets increase in complexity until the final set which has no headings or shading. This resource is ideal for student directed learning and also for use on BYO devices.

NZC Level 7  
NCEA Level 2

### Student Based Activities Pack for Consolidation or Revision

*Ideal for student  
directed learning and  
also for use on BYOD  
devices*

It is designed to be used for students to practice preparing financial statements for sole proprietors and is an ideal way of students working through the trial balances as their understanding improves.

It has been prepared using excel software and is ideal for use in the computer room/on laptops or on student's BYOD.

In Set A there are also examples of some simple functions that can be used through Excel by teachers to enhance the exercises, i.e. A drop-down list in exercise A1 and a simple "if function" in A2-A3. These are a starting point for teachers who are new to excel to have a look at and then investigate how they can further use the functionalities of excel to enhance their learning exercises.

Exercises C and D can also be used to complete full sets of financial statements as extended activities for the students. This could be used as an ideal revision tool.

Contains

- Set A Cashflow Statements
- Set B End of year processing.
- Set C Income Statement

Set D Statement of Financial Position

### Assessment Link AS 91176 (2.3)

### A Celebration of Statements & Processing

ACC 13/2/8 \$50.00

This pack contains five individual activities covering the financial statements for Level Two. The activities are designed to be used to reinforce learning in this topic and allow students to practise their skills in statement preparation and processing of balance day adjustments. The activities are all designed to maximise engagement by providing an interactive, challenging, and fun environment. They are based upon recognisable games such as Taboo, Pictionary and Trivial Pursuits and will challenge students by competing in teams and mastering skills. These activities are an ideal alternative to traditional financial statement preparation and still encourage students to practise the skills required for this. This resource is a package of practical activities for students to practise their processing skills and preparation of financial statements. They involve a competitive nature in order to provide excitement and interaction. The activities do need some preparation which is detailed

NZC Level 7  
NCEA Level 2

*Student Based  
Activities Pack for  
Consolidation or  
Revision*

**Assessment Link  
AS 91176 (2.3)**

below with instructions on how to run the games. Extension components are sometimes suggested which some students may use, and others may not. The emphasis is on mastering the balance day adjustments and financial statements. These games are designed to engage students and develop understanding.

Teachers should feel confident in adapting activities to the needs of their students if required, for example, introducing new examples, or removing content not yet covered. Any preparation required prior to running the activities is detailed.

*Specific Content:* These activities will enhance a student's ability to:

- Classify accounts.
- Prepare balance day adjustment journal entries and calculate if required.
- Distinguish between cash surplus and profit and explain the difference.
- Communicate confidently their accounting knowledge.
- Prepare financial statements.

*Contents: Resource Descriptor; Teacher Guidelines; Student Activities – Quick Fire Classifying; Making it through Balance Day; Cash Flow Game; Are You Tricking Me? Suggested Solutions*

**NOTE: Files are presenting in word/publisher and in pdfs**

**Analysis Fun**

ACC 13/4/1 \$50.00

NZC Level 7  
NCEA Level 2

Student Based  
Activities Pack for  
Consolidation or  
Revision

This resource pack aims to provide teachers with fun and practical student-centred activities for the classroom. You can use these activities after teaching each small topic within the standard as well as an activity for revision once you have taught the entire standard. Each activity provides students the opportunity to reinforce content learnt in class and gives students the opportunity to work with others. Included is a variety of activities aimed at providing students with an interesting and interactive approach to learning, incorporating the key competencies. Students will enjoy the interactive, fun opportunities provided for in this pack from a board game, O and X's and moving around the class between each 'bus stop'.

The main aspects of analysis covered are definitions, reasons for increases/decreases and improving analysis measures.

The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students.

All resources and activities are designed to be used as they are or adapted to meet the needs of your students and region.

Resources are practical and most require preparation before using in the classroom. The resource links to Achievement Standard 2.4 (AS 91777) Interpret accounting information for entities that operate accounting subsystems.

Specific Content supports how to:

- Define analysis measures.
- Discuss and explain reasons for changes in analysis measures.
- Explain how to improve a business' profitability, liquidity, stability, and management effectiveness.
- Discuss links between analysis measures.

*Contents: Resource Descriptor; Teacher Guidelines; PowerPoints – Profitability (35 slides); Liquidity, Stability & Management Effectiveness (28 slides); Improving Analysis Measures (18 slides); Student Activities – Board Game, with Suggested Answers*

**Assessment Link  
AS 91777 (2.4)**

**It's Open to  
Interpretation -  
Reinforcing  
Interpreting  
Accounting  
Information for**

ACC 15/4/3 \$50.00

This 42-page reinforcement pack for Interpretation covers the key aspects required to succeed in the Level 2 NCEA Accounting examination. It is a comprehensive package that both teachers and students can use in helping them to gain a better understanding of the language terms, how to scaffold an answer, and write at a

**Achievement  
Standard 91177 (2.4)**

**NZC Level 7  
NCEA Level 2**

comprehensive level. The content covers:

- checklist
- key teaching points
- key language terms explained.
- revision notes
- links between analysis measures and other information
- how to answer exam questions
- flash cards
- student exercises
- suggested solutions.

The pack complements the NZCETA Teaching and Learning Pack ACC 12/1/6 “Performing at our Best” and practice assessment pack ACC 12/2/2 “Analysis & Interpretation”.

**Specific Content** - at conclusion of this topic students should be able to:

- Understand the language terms used in the questions of the examination.
- Understand the analysis measures.
- Understand the reasons for trends in the analysis measure.
- Recommend a way for a business to improve an analysis measure.

**Know your Debtors -  
Reinforcing  
Accounts Receivable  
Subsystems for  
Achievement  
Standard 91779 (2.6)**

ACC 15/3/1 \$50.00

This reinforcement activity pack aims to provide teachers with student-centred tasks to reinforce the skills and knowledge taught in AS 91779 (2.6) – Accounts Receivable Subsystems. It is a comprehensive pack covering processing and theory and will assist students in helping them gain a better understanding of processing for accounts receivable as well as how to write an Excellence level theory answer.

**NZC Level 7  
NCEA Level 2**

The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students.

All resources and activities are designed to be used as they are or adapted to meet the needs of your students and community.

Whilst some supplementary advice is provided as to how to complete the process it is assumed that teachers will still explain the key teaching ideas behind this strand, for example, processing transactions, completing subsidiary and control ledgers and updating the aged debtors report.

*Specific Content At conclusion of this topic students should be able to:*

- Process transactions to complete subsidiary and control ledgers
- Prepare a schedule of accounts receivable.
- Process transactions to update an aged debtors’ report.
- Explain what credit policies are implemented in a business, providing specific contextual details.
- Explain why credit policies are beneficial for a business.
- Explain the future consequences of using (or not) such credit policies.
- Provide recommendations to business owner on how to improve the management of its debtors.

**Managing Debtors  
Made Easy  
Accounts Receivable  
Subsystems**

ACC 14/2/2 \$65.00

This activity pack aims to provide teachers with student-centred Excel tasks incorporating the skills and knowledge taught in AS91779 – Accounts Receivable Subsystems. Students are able to work independently to process subsidiary and control ledgers, schedule of Accounts receivable and update aged debtors’ reports. Tasks can be printed or completed electronically and are scaffolded with regards to literacy, calculating and Excel skills. The pack also includes a number

**NZC Level 7**

NCEA Level 2

**Student Based  
Activities Pack for  
Consolidation or  
Revision**

*Ideal for student  
directed learning and  
also for use on BYOD  
devices*

**Assessment Link  
AS 91779 (2.6)**

of interpretation questions to reinforce the theory behind the processing. These activities are an ideal tool to complement the traditional teaching and learning programme as they provide students with the opportunity to practice Excel and graphing skills in a relevant business context. Assessment link Achievement Standard 91779 (2.6)

**Teacher Guidelines** - The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students. All resources and activities are designed to be used as they are or adapted to meet the needs of your students and region. Whilst some supplementary advice is provided as to how to complete the process it is assumed that teachers will still explain the key teaching ideas behind this strand, for example, processing transactions, completing subsidiary and control ledgers and updating the aged debtors report.

**Student access to resource** - If the tasks are put on a school-network, students can access them at their own pace. This encourages student driven learning, and they can set the pace for themselves (within reason). Students can then email or upload their work for it to be marked by a peer or teacher. You may choose to provide some answers on the school network to allow students to self-assess their work. There is no longer a need to print work for it to be marked.

**Guidance for students unfamiliar with Excel** - Students may need some guidance as to how to manage a spreadsheet. They may or may not be aware of the functions described in the student instructions. Do not assume that they will be confident to use formulae and link cells initially. Students will need to be encouraged to take advantage of formulae rather than calculating a number and inputting the result. You could show the benefits of formulae by getting students to change a number in their subsidiary and see how Excel will carry the correction through to all other places which are affected e.g. If you were to change a subsidiary figure, Excel would correct the control ledger, as well as change the schedule of accounts receivable.

**Specific Content** - at conclusion of this topic students should be able to:

- Process transactions to complete subsidiary and control ledgers
- Prepare a schedule of accounts receivable.
- Process transactions to update an aged debtors' report.
- Produce a bar graph.
- Produce a pie graph.
- Interpret information from an aged debtors' report to provide reasons for trends.
- Provide recommendations to business owner on how to improve the management of its debtors

**Reinforcing  
Inventory  
Subsystem**

ACC 20/1/1 \$60.00

NZC Level 7  
NCEA Level 2

*Student Based  
Activities Pack for  
Consolidation or  
Revision*

**Assessment Link  
AS 91386 (2.7)**

This resource is a reinforcement and consolidation of the key aspects required to succeed in the assessment for Achievement Standard 91386 (2.7). It provides the skills needed to succeed in the internal assessment for inventory subsystems. Students can use this resource for assessment revision or for extra writing tasks. Teachers can use this resource to help teach the processing or explaining elements of an inventory subsystem. Or they can use the tasks as activity sheets in class. Each question has suggested solutions. It can be used to help students in writing answers for the internal assessment.

**The topics are:**

- Processing
- Elements

**Each topic has three parts:**

- PowerPoint
- Activity sheet
- Suggested solutions.

**Specific Content:** At conclusion students should be able to:

- Process transactions for an inventory subsystem
- Write answers for various elements in the inventory subsystem.

## Interactive Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Interactive Resource Pack</b> to Support For NCEA Level 2 Accounting - externals	ACC L2 SDL3	\$160.00 for pack of three	<b>A pack of ANY THREE of the Level 2 Interactive Resources which are detailed below.</b>
		<b>OR</b>	<b>OR</b>
NZC Level 7 NCEA Level 2	ACC L2 SDL 2	\$100 for a pack of two	<b>A pack of ANY TWO of the Level 2 Interactive Resources which are detailed below.</b>
			<b>NOTE: If you purchase either of these packs which generate a purchase discount you cannot also claim a member's discount</b>
<b>Interactive Supporting Conceptual Basis</b>  NZC Level 7 NCEA Level 2  Assessment Link AS 91174 (2.1)	ACC 16/1/2/1	\$70.00	<p>This resource pack includes five Excel files that develop the understanding of the conceptual basis for an entity. Students work on the definitions then the application of the conceptual basis components. These activities can be used in a variety of ways but have been designed to support individual use by students in their own time. They support the concept of the flipped classroom, or student-centred learning where students can choose their own pace and the order in which they learn. All of the activities are Excel spreadsheets, so students will need to have access to MS Office. Students without MS Office are able to set up a free Microsoft 356 account which means they can upload and view the PowerPoint activities within a browser.</p> <p>These activities focus on building on the material learnt in class. Where students can work on the material at their own pace and the material is self-marking (changing colour if an answer is correct). The questions are mostly at the describe/recognise/explain/apply level – checking for understanding. However, the last sheet in each file requires students to prepare a written paragraph, there are hints and answers.</p> <p>At conclusion of this revision exercise students should be better able to explain and apply all five components of the standard:</p> <ul style="list-style-type: none"> <li>• how interested parties make use of accounting information as a basis for decision.</li> <li>• making</li> <li>• purposes, components, and limitations of the financial statements</li> <li>• concepts used in the preparation of financial statements.</li> <li>• qualitative characteristics of accounting information</li> <li>• elements, characteristics, and recognition criteria.</li> </ul>
<b>Interactive Supporting Preparation of Financial Information</b>  NZC Level 7 NCEA Level 2  Assessment Link AS 91176 (2.3)	ACC 16/1/2/2	\$70.00	<p>This resource pack includes six Excel files that covers the preparation of financial information for entities. Students prepare journal entries for balance day adjustments and closing entries. General ledger accounts are prepared to include balance day adjustments and closing entries. Students adjust trial balances and then prepare Income Statements and Statements of Financial Positions. They also prepare calculations for cash from accounts receivable and cash paid to suppliers before preparing Cash Flow Statements. These activities can be used in a variety of ways but have been designed to support individual use by students in their own time. They support the concept of the flipped classroom, or student-centred learning where students can choose their own pace and the order in which they learn. All of the activities are Excel spreadsheets, so students will need to have access to MS Office. Students without MS Office are able to set up a free Microsoft 356 account which means they can upload and view the PowerPoint activities within a browser. These activities focus on building on the material learnt in class. Where students can work on the material at their own pace and the material is self-marking (changing colour if an</p>



answer is correct).

At conclusion of this revision exercise students should be able to:

- prepare journal entries.
- prepare general ledger accounts.
- prepare an adjusted trial balance.
- prepare an Income Statement.
- prepare a Statement of Financial Position with notes
- prepare a Cash Flow Statements

**Interactive Supporting Processing at Your Pace – PART A**

ACC 17/2/2 \$70.00

NZC Level 7  
NCEA Level 2

Assessment Link  
AS91176 (2.3)

This pack is designed to allow students to take control of the pace that they learn by having independent video tutorials covering the skills of preparing general journal entries and posting to general ledger accounts. Each tutorial includes a student worksheet to practise the skills and the answers are at the conclusion of the video. Students can work on the lessons at different times (require access to a device suitable for video). This is ideal for a pre lesson starter, or students who may have may need extension, revision, or have missed classes. In addition to the individual tasks, there are two collaborative tasks covering all of the skills covered in the topic. The versatility of the resource is immense. The processing requirements for Level 2 Accounting are broken into sections. The videos could be uploaded to the student network (shared area, OneNote etc) with the accompanying student task. Students can work through the videos and tasks independently. To help them track their progress you might like to present the resources in a table which they complete as they go. Specific Content At conclusion of this topic students should be able to:

- Prepare general journal entries for prepayments, accrued expenses, income in advance, accrued income, invoices, bad and doubtful debts, depreciation, closing entries and revalue inventory.
- Prepare general ledger accounts to show prepayments, accrued expenses, income in advance, accrued income, invoices, bad and doubtful debts, depreciation, closing entries and revalue inventory.

Contents: Resource descriptor; Teacher Guidelines; Student Activities; Suggested Solutions

**Interactive Supporting Processing at Your Pace – PART B**

ACC 18/1/2 \$70.00

NZC Level 7  
NCEA Level 2

Assessment Link  
AS91176 (2.3)

This pack allows the learners to set the pace as they work through the video tutorials covering adjusting the Trial Balance through to preparing an Income Statement, Statement of Financial Position and Cash Flow Statement. Each tutorial follows a guided task where students can practise the skills and answers are provided. There is a further activity provided to allow students to reinforce their understanding. Students can work on the lessons at different times (require access to a device suitable for video). This is ideal for using prior to introducing a new skill, or students who may have may need extension, revision, or have missed classes. This pack complements ACC 17/2/2 (which covers the journal and ledger entries). The videos could be uploaded to the student network (shared area, OneNote etc) with the accompanying student task. Students can work through the videos and tasks independently. Please note it is expected that students will have an understanding of the general journal entries for each balance day adjustment. The video tutorials use the same context of Handy Hardware throughout the preparation of all statements. The reinforcing activity follows the context of Farm Fresh Veges.

**Specific Content**

- Adjust the Trial Balance for for prepayments, accrued expenses, income in advance, accrued income, invoices, bad and doubtful debts, depreciation, closing entries and revalue inventory.
- Prepare fully adjusted and classified Income Statement.
- Prepare fully adjusted and classified Statement of Financial Position
- Prepare a Cash Flow Statement

<b>Interactive Supporting Interpretation</b>	ACC 16/1/2/3	\$70.00	<p>This resource pack includes five Excel files that covers the interpretation of financial information of entities. The pack requires students to complete the calculations, explain reasons, trends and recommendations.</p> <p>They support the concept of the flipped classroom, or student-centred learning where students can choose their own pace and the order in which they learn. All of the activities are Excel spreadsheets, so students will need to have access to MS Office. Students without MS Office are able to set up a free Microsoft 366 account which means they can upload and view the PowerPoint activities within a browser. At conclusion of this revision exercise students should be able to interpret information for profitability, liquidity, financial stability and management effectiveness.</p> <p>This involves:</p> <ul style="list-style-type: none"> <li>• calculating the analysis measures</li> <li>• explaining reasons</li> <li>• explaining trends</li> <li>• making and explaining recommendations.</li> </ul>
NZC Level 7 NCEA Level 2			
Assessment Link AS 91177 (2.4)			
<b>Interactive Supporting Accounts Receivable Subsystems</b>	ACC 19/2/3	\$70.00	<p>This pack allows the learners to set the pace of their learning as they work through the main ideas behind managing accounts receivable as well as the processing of journals, ledgers, Aged Debtors Report through to preparing a written report. Video tutorials cover the ideas with a worked example and a secondary activity is provided to allow students to practise the skills introduced. Students can work on the lessons at different times (require access to a device suitable for video). This is ideal for use prior to introducing a new skill, or students who may have may need extension, revision, or have missed classes.</p> <p>The videos could be uploaded to the student network (shared area, google classroom, OneNote etc) with the accompanying student task. Students can work through the videos and tasks independently.</p> <p>Learners should start with the video to cover each of the sets of skills. They will need the task to match the video so they can work alongside the video. e.g. When doing journals, they will watch “2 Journals video” but need the “2a journals with video” task to complete with the video guidance.</p>
NZC Level 7 NCEA Level 2			
Assessment Link AS 91179 (2.6)			
			<p><b>Specific Content:</b></p> <ul style="list-style-type: none"> <li>• Type here the what the students should be able to do when they have completed this resourceIdentify strategies to manage accounts receivable.</li> <li>• Prepare journal entries for accounts receivable.</li> <li>• Prepare individual ledgers for accounts receivable customers.</li> <li>• Prepare an accounts receivable control ledger and schedule of accounts receivable.</li> <li>• Prepare and update an Aged Debtors Report</li> <li>• Write a report justifying the use of different strategies to manage accounts receivable.</li> </ul>
<b>Interactive Supporting Inventory Subsystems</b>	ACC 19/2/2	\$70.00	<p>This pack allows the learners to set the pace as they work through the video tutorials covering the understanding of the inventory subsystem. Each video works through an example and then students complete a worksheet to check their understanding. There are videos that cover the objectives of an inventory subsystem, types of inventory subsystems, FIFO and WAC inventory cards, journal entries for inventory, writing a report based on the elements of the inventory subsystem. These videos work through all of the material needed for the Internal Assessment 91386 Demonstrate understanding of an inventory subsystem for an entity.</p>
NZC Level 7 NCEA Level 2			

Assessment Link  
AS 91386 (2.7)

The videos could be uploaded to the student network (shared area, OneNote etc) with the accompanying student worksheet. Students can work through the videos and tasks independently. The videos can also be used for students who miss a class; as revision or as an independent programme for a student/s.

Videos cover the following topics:

- Introduction to Inventory Subsystem covering objectives.
- Journal entries
- Inventory cost cards
- Elements of an Inventory Subsystem

Each video has a student worksheet that they are advised to have in front of them when the video is being worked on. There are student worksheet answers.

**Specific Content:**

- Prepare cost cards for FIFO and WAC.
- Prepare journal entries for purchases, sales, purchase returns, sales returns, drawings, and shortages of inventory.
- Understanding the objectives of an inventory subsystem
- Understanding the elements of an inventory subsystem

**It's Revision Time** ACC 21/1/4 \$60.00

**Interactive Revision:  
Conceptual Basis of  
Accounting**

**NZC Level 7  
NCEA Level 2**

**Assessment Link  
AS 91174 (2.1)**

**Achievement Objective(s):** Make use of appropriate communication tools and skills to process, report and interpret information for individuals, whānua, and local or regional small or medium entities, including community organisations, that operate accounting sub-systems.

This comprehensive resource package covers preparation for the Level 2 Accounting examination with revision video covering the external AS 2.1 with activities. It is a Pick-Up and Go learning activity that can be given to students to help them revise for the NCEA Level Two Accounting examination.

**Contents:** Resource Descriptor; Video 2.1; Revision Worksheet 2.1; Revision Worksheet Suggested Solutions 2.1

*NZCETA also has another comprehensive interactive packs available for NCEA Level Two AS 2.1 teaching that would also be useful – ACC 16/1/2/1.*

***CETA members teaching Level 2 Accounting in 2020 were emailed this resource in September 2020.***

**It's Revision Time** ACC 21/1/5 \$60.00

**Interactive Revision:  
Financial Reporting**

**NZC Level 7  
NCEA Level 2**

**Assessment Link  
AS 91176 (2.3)**

**Achievement Objective(s):** Make use of appropriate communication tools and skills to process, report and interpret information for individuals, whānua, and local or regional small or medium entities, including community organisations, that operate accounting sub-systems.

This comprehensive resource package covers preparation for the Level 2 Accounting examination with revision video covering the external AS 2.3 with activities. It is a Pick-Up and Go learning activity that can be given to students to help them revise for the NCEA Level Two Accounting examination.

**Contents:** Resource Descriptor; Video 2.3; Revision Worksheet 2.3; Revision Worksheet Suggested Solutions 2.3

*NZCETA also has other comprehensive interactive packs available for NCEA Level Two AS 2.3 teaching that would also be useful – ACC 16/1/2/2 & ACC 17/2/2; ACC 18/1/2.*

***CETA members teaching Level 2 Accounting 2020 were emailed this resource in September 2020.***

**It's Revision Time** ACC 21/1/6 \$60.00

**Interactive Revision:  
Interpretation**

**NZC Level 7**

Make use of appropriate communication tools and skills to process, report and interpret information for individuals, whānua, and local or regional small or medium entities, including community organisations, that operate accounting sub-systems.

This comprehensive resource package covers preparation for the Level 2 Accounting examination with revision video covering the

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**NCEA Level 2**

**Assessment Link**

**AS 91177 (2.4)**

external AS 2.4 with activities. It is a Pick-Up and Go learning activity that can be given to students to help them revise for the NCEA Level Two Accounting examination.

**Contents:** Resource Descriptor; Video 2.4; Revision Worksheet 2.4; Revision Worksheet Suggested Solutions 2.4.

*NZCETA also has other comprehensive interactive packs available for NCEA. Level Two AS 2.4 teaching that would also be useful – ACC 16/1/2/3.*

***CETA members teaching Level 2 Accounting in 2020 were emailed this resource in September 2020.***

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## Achievement Standards Assessments Packs

Title and Keywords	Code	Price	Description/Contents
<p><b>Concepts – Pick and Mix Assessment Pack No 1 AS 91174 (2.1) external</b></p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p>	ACC 12/2/1	\$55.00	<p><b>Demonstrate understanding of accounting concepts for an entity that operates accounting subsystems.</b></p> <p><i>Learning Objective: Students will gain knowledge, skills, and experience to manage.</i></p> <p><i>the financial affairs of sole proprietors that operate accounting sub-systems, while.</i></p> <p><i>acting with integrity.</i></p> <p>This resource is a series of assessment activities to address the requirements of Achievement Standard AS91174 (AS 2.1). It covers the following topics.</p> <p>Purpose of Accounting</p> <p>Purpose, components and limitations of financial statements</p> <p>Users and uses of accounting information and financial statements.</p> <p>Features of entities.</p> <p>Financial elements</p> <p>Accounting concepts</p> <p>Measurement Base</p> <p>Qualitative characteristics</p> <p>Capital and Revenue Expenditure</p> <p>Depreciation methods</p> <p>It is designed to be used in parts. Each assessment activity focuses on key areas of learning or combined areas of learning within the standard AS 2.1. The suggested solutions indicate a grade for that area of learning alone. The conditions of assessments are suggestions only and can be adapted to suit the needs of your students. It is not a practice exam rather it is a series of assessment activities which aim to cover the entire content of the standard AS 2.1.</p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Curriculum links; Qualifications Framework; Specific Content; Assessment Task.</i></p> <p><i>Assessment Activity 1 – Features of Entities; Assessment Activity 2 – Users &amp; uses of accounting; Assessment Activity 3 – Financial Elements; Assessment Activity 4 – Accounting Concepts; Assessment Activity 5 – Methods of Depreciation; Assessment Activity 6 – Karim’s Kebabs; Assessment Activity 7 – Kool Gadgets; Suggested Solutions</i></p>
<p><b>Conceptual Basis Assessment No 2 AS 91174 (2.1) external</b></p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p>	ACC 17/3/1	\$55.00	<p>This resource covers two contexts (<i>Your Design</i> and <i>Reliable Removals</i>) which allow students to practise their skills in demonstrating understanding of accounting concepts. These are suitable as a practise assessment for AS 91174.</p> <p>The assessments are formatted in the same style as current NCEA examination questions.</p> <p>Full suggested solutions and assessment schedule is provided for each task.</p> <p>Before embarking on these practice assessments, it is expected that students have covered all the necessary learning to allow them to demonstrate comprehensive understanding of accounting concepts. The emphasis should be on the application and justification of concepts. All justifications should be in relation to the context provided and use examples appropriate to that business context. Students are expected to include information from the resource material in their answers. Like in the current NCEA examinations, each assessment is broken into 3 questions. The context flows through all 3 questions however they could be completed in 3 separate parts provided the context is clearly explained (as is covered at the start of question one).</p> <p>Specific Content: In order to complete this assessment, the student needs to be able to:</p> <ul style="list-style-type: none"> <li>• Explain and justify the use of accounting concepts.</li> </ul>

- Explain and justify the use of qualitative characteristics.
- Explain and justify the classification of financial elements and recognition criteria.
- Explain and justify methods of depreciation, capital and revenue expenditure.
- Explain and justify limitations to financial statements.
- Explain the purpose of financial statements.

*Contents Resource Descriptor; Teacher Guidelines; Assessment Activities (Your Design & Reliable Removals); Assessment Schedules*

**Software Assessment No 1 AS 91175 (2.2) internal**  
ACC 12/1/9 \$55.00

This resource contains a practice assessment that covers information as required by the New Zealand Curriculum and the Accounting Achievement Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. This assessment can be used as a practice assessment for internal Achievement Standard 91175 (2.2).

*Contents: Resource Descriptor; Assessment Guidelines; Student Practice Assessment; Suggested Solutions and Assessment Schedule*

**NZC Level 7  
NCEA Level 2**

**MYOB Assessment No 2 AS 91175 (2.2) internal**  
ACC 16/3/1 \$55.00

This resource is two full practice assessment activities that address the requirements of Achievement Standard 91175 (2.2). It includes two assessment activities; MYOB trial balance files ready for students to use, if desired; suggested solutions as MYOB files and PDF files. These assessments are designed to be used in two different ways – where students enter the trial balance information themselves or they are given the MYOB file of the trial balance. There are suggested solutions for both practice assessments.

Files:

MYOB Practice Assessments word doc – the two practice assessment activities

MYOB Practice Assessments Suggested Solutions word doc – lists the transactions in the assessments.

91175 Practice Assessment 1 MYOB file – trial balance completed for students to use.

91175 Practice Assessment 1 Suggested Solutions MYOB file – completed assessment.

91175 Practice Assessment 1 Suggested Solutions PDF file – transaction journal suggested answers.

91175 Practice Assessment 2 MYOB file – trial balance completed for students to use.

91175 Practice Assessment 2 Suggested Solutions MYOB file – completed assessment.

91175 Practice Assessment 2 Suggested Solutions PDF file – transaction journal suggested answers.

#### **Specific Content**

- Entering trial balances
- Setting up inventory, customers, suppliers
- Frequent transactions
- Infrequent transactions
- Complex transactions
- Banking function

**Financial Reporting Assessment No 1 AS 91176 (2.3) external**  
ACC 14/1/2 \$55.00

This resource is assessment activities to address the requirements of external Achievement Standard 91176 *Prepare financial information for an entity that operates accounting subsystems*. There are two assessment tasks using the themes School Uniform Supplies and Fred's Farms Supplies. The first task comprises a trial balance with a range of adjustments and requires the students to prepare all of the general journal entries for the adjustments; a selection of 10 general ledger accounts; an Income Statement and a Statement of Financial Position with accompanying notes. The second task involves the preparation of a Cash Flow Statement from given data.

#### **Specific Content**

This is not a practice exam, rather it is suggestions for assessing the learning.

**NZC Level 7  
NCEA Level 2**

The tasks cover:  
 general journal entries for adjustments  
 general ledger accounts for 10 selected accounts  
 Income Statement  
 Statement of Financial Position with accompanying notes  
 Cash Flow Statement  
*Contents: Resource Descriptor, Teacher Guidelines, Assessment Activities, Suggested Answers, Judgement Statements*

**Financial Statements Assessment No 2 AS 91176 (2.3) external**

ACC 17/3/4 \$55.00

This resource covers two contexts which allow students to practise their skills in processing and presenting financial information. These are suitable as a practise assessment for AS91176.

The assessments are formatted in the same way as current NCEA examination questions.

Full suggested solutions and assessment schedule is provided for each task.

**NZC Level 7  
 NCEA Level 2**

Specific Content: In order to complete this assessment, the students need to be able to:

- Prepare journal entries for balance day adjustments.
  - ❖ Prepayments, accrued income, accrued expense, income in advance, invoices on hand, bad debts, doubtful debts, inventory revaluation, depreciation (3 methods)
- Prepare ledger accounts.
- Prepare a fully classified Income Statement.
- Prepare a fully classified Statement of Financial Position including 4 notes.
- Calculate figures and prepare a Cash Flow Statement

*Contents: Resource Descriptor; Teacher Guidelines; Assessment Activities (Choice Coffee & Superior Sunglasses); Assessment Schedules*

**Analysis Fun**

ACC 13/4/1 \$50.00

This resource pack aims to provide teachers with fun and practical student-centred activities for the classroom. You can use these activities after teaching each small topic within the standard as well as an activity for revision once you have taught the entire standard. Each activity provides students the opportunity to reinforce content learnt in class and gives students the opportunity to work with others. Included is a variety of activities aimed at providing students with an interesting and interactive approach to learning, incorporating the key competencies.

NZC Level 7  
 NCEA Level 2

Students will enjoy the interactive, fun opportunities provided for in this pack from a board game, O and X's and moving around the class between each 'bus stop'.

Student Based  
 Activities Pack for  
 Consolidation or  
 Revision

The main aspects of analysis covered are definitions, reasons for increases/decreases and improving analysis measures.

The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students.

**Assessment Link  
 AS 91777 (2.4)**

All resources and activities are designed to be used as they are or adapted to meet the needs of your students and region.

Resources are practical and most require preparation before using in the classroom. The resource links to Achievement Standard 2.4 (AS 91777) Interpret accounting information for entities that operate accounting subsystems.

Specific Content supports how to:

- Define analysis measures.
- Discuss and explain reasons for changes in analysis measures.
- Explain how to improve a business' profitability, liquidity, stability and management effectiveness.
- Discuss links between analysis measures.

*Contents: Resource Descriptor; Teacher Guidelines; PowerPoints – Profitability (35 slides); Liquidity, Stability & Management Effectiveness (28 slides); Improving Analysis Measures (18 slides); Student Activities – Board Game, with Suggested Answers*

<p><b>Analysis &amp; Interpretation Assessment No 1</b> AS 91177 (2.4) external</p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p>	<p>ACC 12/2/2 \$55.00</p>	<p><b>Interpret accounting information for entities that operate accounting subsystems.</b></p> <p><i>Learning Objective(s): Students will gain knowledge, skills and experience to make use of appropriate communication tools and skills to process, report and interpret information for individuals, whanau and local or regional small or medium entities including community organizations that operate accounting sub-systems, while acting with integrity.</i></p> <p>This resource is assessment activities to address the requirements of External Achievement Standard 91177. It includes a flexible PowerPoint resource which can be used during lessons to assess understanding progressively throughout the analysis and interpretation topic. The resource provides opportunities for students to evaluate their own responses and further develop them as their understanding improves. It also allows students to continually track their progress as the unit of work is completed. In addition, there is a three-part written assessment which assesses profitability, liquidity and financial stability, and management effectiveness.</p> <p>All assessments are based on a context which allows for students to apply their understanding to a specific entity.</p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Assessment Activities Suggested Solutions</i></p>
<p><b>Joanne's Party Supplies Assessment No 1</b> AS 91179 (2.6) internal</p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p>	<p>ACC 12/2/3 \$55.00</p>	<p><b>Demonstrate understanding of an accounts receivable subsystem for an entity.</b></p> <p><i>Learning Objective(s): The Zealand Curriculum Level 7 Learning Objective: Make use of appropriate communication tools and skills to process, report and interpret information for individuals and local or regional small entities that operate accounting sub-systems.</i></p> <p>This resource is a variety of assessment activities to address the requirements of Achievement Standard 91179. This is not a practice internal assessment rather it is a series of assessment tasks to be used during the teaching of the unit. It includes individual activities and templates for processing questions and activities for group and peer assessment. The use of Joanne's Party Supplies as the context for the processing activity and written answers allows teachers to use one context to address all aspects of the standard. The assessment activities are designed to cover all aspects of the achievement standard. Suggested solutions have been supplied as well as guidelines for the requirements of each grade. Teachers should use these solutions as a guide and feel comfortable to add to them as it is not possible to cover all examples of student responses.</p> <p><i>Contents: Processing Practise and Suggested Solutions; PowerPoint - Joanne's Party Supplies; Teacher or peer assessment activity to identify achieved, merit and excellence in written answers; Lenny's Lawnmowing Supplies. Practise writing answers that could be peer or teacher assessed; both examples on the PowerPoint provide report writing practise. Sample idea for a report is included with suggested solutions set out to help teachers identify the difference in criteria required for achieved, merit and excellence.</i></p>
<p><b>Assessment No 2</b> AS 91179 (2.6) internal</p> <p><b>NZC Level 7</b> <b>NCEA Level 2</b></p>	<p>ACC 17/1/1v2 \$55.00</p>	<p><i>Published 2017</i></p> <p>This resource contains two practice internal assessments for achievement standard 2.6 (91179 version 2). The resource contains tasks and assessment schedules for two different practice internal assessments.</p> <p>Guidelines are supplied to enable teachers to carry out a practice assessment using this resource. These should be read in conjunction with the Explanatory Notes for Achievement Standard Accounting 2.6. The notes contain information, definitions and requirements that are crucial when interpreting the standard and assessing students against it.</p> <p>Each Context/Setting for the two tasks is for an entity that uses an</p>



accounts receivable subsystem. – one is Every Electrical and the other Kiwi Garden Centre

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**Coffee Call  
Assessment No 1  
AS 91386 (2.7)  
internal**

ACC 12/2/4 \$55.00

***Demonstrate understanding of an inventory subsystem for an entity.***

*Learning Objective(s):*

*Manage the financial affairs of individuals, whānau, and local or regional small or medium entities, including community organisations, that operate accounting sub-systems, while acting with integrity.*

*Make use of appropriate communication tools and skills to process, report and interpret information for individuals, whānau, and local or regional small or medium entities, including community organisations, that operate accounting sub-systems.*

This resource is a practice internal assessment activity to address the requirements of Achievement Standard 91386. There are two parts - the processing of accounting information for an inventory subsystem and the written report about the elements of the inventory subsystem. It can be used as either a complete practice assessment to be used just prior to the formal assessing of Achievement Standard 91386, or it can be split and assessed in two parts; Part One to be assessed after the teaching and learning of the processing section and Part Two after the teaching and learning of the elements of the inventory subsystem. The students will need the Part One activity task to identify issues for the business when writing their report.

*Contents: Resource Descriptor; Teacher Guidelines; Assessment Activities; Suggested Solutions; Assessment Schedule*

**Assessment No 2  
AS 91386 (2.7)  
internal**

ACC 17/1/2 \$55.00

This resource contains two practice internal assessments for achievement standard 2.7 (91386 version 2). The resource contains tasks and assessment schedules for two different practice internal assessments.

Guidelines are supplied to enable teachers to carry out a practice assessment using this resource. These should be read in conjunction with the Explanatory Notes for Achievement Standard Accounting 2.7. These notes contain information, definitions and requirements that are crucial when interpreting the standard and assessing students against it.

Each Context/Setting for the two tasks is for an entity that uses an inventory subsystem. – one is Sienna's Sweets and the other Cambridge Garage.

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NCEA Level 2**

## CETA Practice Exams

2021	AE L2 2021	CETA Members \$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Teacher Notes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members &amp; \$87 per achievement standard for non CETA members – state the standard number when ordering.</p>
		 Non CETA Members \$130.00	
2020	AE L2 2020	CETA Members \$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Teacher Notes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members &amp; \$87 per achievement standard for non CETA members – state the standard number when ordering.</p>
		Non CETA Members \$130.00	
2019	AE L2 2019	CETA Members \$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Teacher Notes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members &amp; \$87 per achievement standard for non CETA members – state the standard number when ordering.</p>
		Non CETA Members \$130.00	
2018	AE L2 2018	\$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Teacher Notes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</p>
2017	AE L2 2017	\$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Teacher Notes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</p>
2016	AE L2 2016	\$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Teacher Notes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</p>
2015	AE L2 2015	\$98.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$55 per achievement</p>

standard – state the standard number when ordering.

<b>2014</b>	AE L2 2014	\$90.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering.</p>
<b>2013</b>	AE L2 2013	\$90.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering.</p>
<b>2012</b>	AE L2 2012	\$90.00	<p>An examination that covers the three external Achievement Standards 91174 (2.1), 91176 (2.3), 91177 (2.4). <i>Includes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards. Also included is a CETA Practice Exam Judgement Statement.</i></p> <p>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering.</p>
<b>2011</b>	AE L2 2011	\$90.00	<p>An examination that covers the four external Achievement Standards 90220 (2.1), 90223 (2.4), 90224 (2.5), and 90225 (2.6) Versions 2 and 3. <i>Includes Assessment Tasks, Assessment Schedule, and Assessment Sheet for each of the Achievement Standards.</i></p>
<b>2011</b>	ACC 11/1/15	\$17.00	<p>This resource contains extracts from previous CETA Practice Exams where questions included GST. The questions, schedules and in some cases resources, have been updated to meet the increase in GST to 15%. Teachers may well wish to use the previous CETA Practice Exams and could replace the out-of-date questions with the following ones, or they may wish to use them as stand- alone packs.</p> <p><i>Contents: Years 2008; 2010</i></p>
<b>2011</b>	ACC 11/1/16	\$17.00	<p>This resource contains extracts from previous CETA Practice Exams where questions included GST. The questions, schedules and in some cases resources, have been updated to meet the increase in GST to 15%. Teachers may well wish to use the previous CETA Practice Exams and could replace the out-of-date questions with the following ones, or they may wish to use them as stand- alone packs.</p> <p><i>Contents: Years 2005; 2006; 2007; 2008; 2009; 2010</i></p>
<b>2010</b>	AE L2 2010	\$80.00	<p>An examination that covers the four external Achievement Standards 90220 (2.1), 90223 (2.4), 90224 (2.5), and 90225 (2.6) Versions 2 and 3. <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i></p>
<b>2009</b>	AE L2 2009	\$80.00	<p>An examination that covers the four external Achievement Standards 90220 (2.1), 90223 (2.4), 90224 (2.5), and 90225 (2.6) Versions 2 and 3. <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i></p>

