

New Zealand Commerce & Economics Teachers Association Inc

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Te Aka Pouhoko, Pouoha Tōpū o Aotearoa

Accounting  
Business Studies  
Digital Technologies  
Economics

# Accounting Resource Catalogue

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**Accounting Catalogue : Term 1 2025**

**Year 11 : NZC Level 6 : NCEA Level 1**

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# Accounting Catalogue

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

<b>All Levels</b>	<b>1</b>
<i>All Levels Curriculum &amp; School Programmes Accounting Resources</i>	<i>1</i>
Should I Stay or Should I Go?	1
Spread I.T. In Accounting	1
Know Your Business a Job Costing Resource	1
Accounting for Companies	1
Accounting Concepts	2
CETA New Zealand Curriculum Level 5 Accounting Programme	2
CETA Accounting NZC Level 5 Handbook	2
CETA New Zealand Curriculum Level 6,7,8 NCEA Level 1,2,3 Accounting Programme	2
CETA Accounting NZC Level 6 & NCEA Level 1 Handbook	3
CETA Accounting NZC Level 7 & NCEA Level 2 Handbook	3
Conceptual Basis Student Revision Booklet for NCEA Level 2 Accounting	4
CETA Accounting NZC Level 8 & NCEA Level 3 Handbook	4
<i>Resources for All Levels</i>	<i>6</i>
It's Not Cricket – It's Accounting	6
Accounting Snakes and Ladders	6
Accounting Policies Card Game	6
Accounting Concepts Card Game	6
Accounting Element Classification Cards	6
<b>Year 11 - Curriculum Level 6 - NCEA Level 1</b>	<b>8</b>
<i>General Resources</i>	<i>8</i>
Barney's Auto Parts and Repairs	8
Mrs Doubtfire's Confectionery	8
Debit and Credit Activities	8
Managing Household Spending	8
Balance Day Adjustments Unit of Work	9
Answering Interpretation Questions	9
Revision of Conceptual Basis	9
Card Games	9
Balance Sheet Date Adjustments	10
The Tail of You-Know-Who	10
Balance Day Adjustments	10
<i>Teaching &amp; Learning Resources</i>	<i>11</i>
Conceptual Basis of Accounting	11
Processing Financial Information	11
Financial Reporting	11
Community Organisations Pack	11
Interpretation	12
Decision Making	12
Systems - Cash Management for a Small Entity	12
<i>Mini-Progress Packs</i>	<i>13</i>
Financial Reporting	13
Analysis & Interpretation	13
<i>Student Based Activities Packs for Consolidation or Revision</i>	<i>14</i>
Revision for AS 1.5	14
Activity Pack	14
Revision for AS 1.5	14
Balance Day Adjustments for AS 1.3	14
Depreciation	14
Balance Day Adjustments	14
Fun at Level One! Statements & Balance Day Adjustments	15
Good News, Bad News Activities	15
Speed Up the Process - <i>Processing Financial Information for AS 1.2</i>	16

Financial Statement Fun - <i>Prepare financial statements for sole proprietors for AS 1.3</i>	17
All - Reinforcing Interpreting Accounting Information for Sole Proprietors for AS 1.5	18
It's Time to choose – Decision Making	18
Managing Cash	19
<i>Interactive Resources</i>	21
Interactive Resources Pack to Support NCEA Level 1 Accounting	21
Interactive Resource Supporting Conceptual Basis	21
Interactive Resource Supporting Processing	21
Interactive Resource Supporting Processing Financial Transactions	22
Interactive Resource Supporting Financial Reporting	22
Interactive Resource Supporting Financial Reporting, including Balance Day Adjustments	22
Interactive Resource Supporting Club Reporting	23
Interactive Resource Supporting Analysis & Interpretation	24
Interactive Learning Activity No 1 for AS 1.5	24
Interactive Learning Activity No 2 for AS 1.5	24
It is Revision Time – AS 1.1	24
It is Revision Time – AS 1.3	25
It is Revision Time – AS 1.5	25
<i>Achievement Standards Assessment Resources</i>	26
Conceptual Basis of Accounting <i>Assessment No 1</i> for AS 1.1	26
Conceptual Basis of Accounting <i>Assessment No 2</i> for AS 1.1	26
Process Financial Information <i>Assessment No 1</i> for AS 1.2	26
Process Financial Information for a small entity <i>Assessment No 2</i> for AS 1.2	26
Financial Statements <i>Assessment No 1</i> for AS 1.3	27
Financial Statements <i>Assessment No 2</i> for AS 1.3	27
Interpret Accounting for Community Organisations <i>Assessment No 1</i> for AS 1.4	27
Community Organisations <i>Assessment No 2</i> for AS 1.4	27
Interpret Accounting Information for Sole Proprietors <i>Assessment No 1</i> for AS 1.5	29
Interpreting 'Sports Caps' <i>Assessment No 2</i> for AS 1.5	29
Make a Financial Decision <i>Assessment No 1v2</i> for AS 1.6	29
Cash Management for a Household <i>Assessment No 1</i> for AS 1.7	29
<i>CETA Practice Exams</i>	31
2023	32
2022	32
2021	32
2020	32
2019	32
2018	32
2017	32
2016	32
2015	32
2014	32
2013	32
2012	33
2011	33
2010	33
2009	33

## All Levels

### Curriculum & School Programmes Accounting Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<p><b>Should I Stay or Should I Go?</b></p> <p>Decision Making Strand</p>	AB3	\$65.00	<p><i>Revised 2010</i></p> <p>This booklet covers the Decision-Making Strand and has 4 sections: <i>Part 1</i> details the coverage required at each level of the curriculum. It contains teacher notes as well as summary tables of the ratios/percentages, formula and a worked example for each. <i>Part 2</i> contains questions on analysis, interpretation and decision making. Although the questions are organised into each level of the Curriculum, Level 1 questions may be used as an introduction/review for Level 2. Similarly, Level 2 questions (with the exception of those requiring calculation and interpretation of return on total assets and management efficiency ratios) may be used for more advanced students in Level 1. The same applies to Level 2 and 3 questions. <i>Part 3</i> contains answers to the questions in Part 2. <i>Part 4</i> covers Cost-Volume-Profit Analysis. It contains teacher notes, questions and answers.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>

<p><b>Accounting Concepts</b></p> <p>NZC Levels 6,7,8 NCEA Levels 1,2,3</p>	<p>AB7</p>	<p>\$60.00</p>	<p><i>Revised 2009</i></p> <p>This booklet is a comprehensive coverage of the Conceptual Basis of Accounting NZC Levels 6,7,8/NCEA Levels 1,2,3. Each level includes teacher notes (emphasis placed on the New Zealand Framework) and activities with suggested solutions. It aims to introduce the correct definitions/explanations of accounting concepts each level and then maintain and develop this terminology through each of the other levels. The appropriate Achievement Standards are also included for teacher reference. This revised edition replaces the previous title <i>NZCETA Pull Your Soc's Up</i> which is now out-of-date.</p>
<p><b>CETA New Zealand Curriculum Level 5 Accounting Overview</b></p> <p><b>Visual Overview Poster</b></p>	<p>AP10</p>	<p>\$30.00</p>	<p>This poster is suitable for the classroom wall. It gives a graphic overview of the NZCETA Accounting Programme appropriate for NZC Level 5. It shows the suggested topics, the key competencies woven through the topics and the possible contexts to be used, along with extension points.</p> <p><b>Poster available as a set only A3 hardcopy only with Packing &amp; Postage tube at \$15</b></p>
<p><b>CETA New Zealand Curriculum Level 5 Accounting Handbook</b></p> <p>NZC Level 5</p>	<p>AB9</p>	<p>\$90.00</p>	<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></p> <p><i>Part A</i></p> <p><i>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></p> <p><i>Part B</i></p> <p><i>Scheme Planner; Extrapolating the Topics.</i></p> <p><i>Appendices</i></p> <p><i>Appendix One – Possible Term Planners; Appendix Two – Accounting Terms</i></p>
<p><b>CETA New Zealand Curriculum Level 6, 7,8 NCEA Level 1,2,3 Accounting Overview</b></p> <p><b>Visual Overview Poster</b></p>	<p>AP11</p>	<p>\$30.00</p>	<p>This poster is suitable for the classroom wall. It gives graphic overview of the NZCETA Accounting Programme appropriate for NZC Level 6 &amp; 7/NCEA Level 1 &amp; 2 which has been developed to ensure the course progresses in a logical way through the Learning Objectives outlined in the Senior Secondary Teaching and Learning Guidelines for Accounting. It shows the suggested strands, the key competencies woven through the topics and the possible contexts to be used, along with extension points.</p> <p><b>Poster available as A3 hardcopy only with Packing &amp; Postage tube at \$15</b></p>

<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: Introduction</b></p> <p><b>Part A</b></p> <p><i>What is an Accounting Programme; Aims; Curriculum Principles; Contexts; Resources; Assessment; Developing and implementing an Accounting Programme; Overview of Programme Planning; Programme Planning; Programme Structure; An Approach to Planning; Key Competencies and Values in Accounting; Learning Objectives; Strands; Accounting Scheme Development; Resources in Accounting; Assessment in Accounting; Planning an Assessment Activity; Evaluation of an Accounting Programme ; Balance and Access for all Students; Unit Plans</i></p> <p><b>Part B</b></p> <p><i>Scheme of work for NZC Level 6/NCEA Level 1; Using a Key Competencies Grid for NZC Level 6/NCEA Level 1; NZC Level 6/NCEA Level 1 Learning Objectives; The Strands for NZC Level 6/NCEA Level 1; Extrapolating the Strands for NZC Level 6/NCEA Level 1</i></p> <p><b>Appendices</b></p> <p><i>Appendix One – NCEA Level 1 Achievement Standards; Appendix Two – NCEA Level 1 Appendix</i></p>
<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: Introduction</b></p> <p><b>Part A</b></p> <p><i>What is an Accounting Programme; Aims; Curriculum Principles; Contexts; Resources; Assessment; Developing and implementing an Accounting Programme; Overview of Programme Planning ; Programme Planning; Programme Structure; An Approach to Planning; Key Competencies and Values in Accounting; Learning Objectives; Strands; Accounting Scheme Development; Resources in Accounting; Assessment in Accounting; Planning an Assessment Activity; Evaluation of an Accounting Programme; Balance and Access for all Students; Unit Plans</i></p>

**Part B**

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

**Appendices**

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

<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.</p> <p>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:</p> <ul style="list-style-type: none"> <li>Statement of Accounting Policies</li> <li>Income Statement</li> <li>Balance Sheet/Statement of Financial Position</li> <li>Cash flow Statement</li> </ul> <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:</p> <ul style="list-style-type: none"> <li>assets</li> <li>liabilities</li> <li>equity</li> <li>income</li> <li>expenses</li> </ul> <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.</p> <p>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 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.</p> <p><b>Contents:</b> Introduction</p>
NZC Level 8 NCEA Level 3			



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**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

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## Resources for All Levels

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<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>  Engaging students in revision	ACC 07/4/3	\$30.00	<p>Here is a great way to engage your students in learning and revision by using an Accounting Snakes and Ladders Game covering the topics of banking, source documents, account payments, credit cards. How to Use instructions give information on how to play the game and the equipment required. Templates for copying are included in the resource.</p> <p><i>Contents: The Snakes &amp; Ladders Board Game Template; How to Use Instructions; Playing Pieces; Star Template</i></p>
<b>Accounting Policies Card Game</b>  Applying policies within financial statements	ACC 07/4/5	\$35.00	<p><i>Part A</i> Accounting Policy Identification is a useful tactile activity to help students see the application of Accounting Policies within the financial statements. Teacher instructions on how the activity is played are included.</p> <p><i>Part B</i> Accounting Policies Identify and Apply is an activity which challenges the students to apply their knowledge of the Accounting policies in a fun tactile way. Teacher instructions on how the activity is played are included.</p> <p><i>Contents: Part A – Accounting Policies Identification; 1 x Policy names; 1 x Income Statement and Balance Sheet Part B Accounting Policies Identify and Apply 1 x 30 cards; 3 titles; 9 policy cards; 9 detail cards; 9 application cards</i></p>
<b>Accounting Concepts Card Game</b>  Four stages getting progressively more difficult	ACC 07/4/6	\$35.00	<p>Applying the Concepts is a useful progressive activity to illustrate the application of Accounting Concepts within Accounting Reports. By staggering the resource, it can be used for a wide variety of abilities. This activity is split into 4 stages which get progressively more difficult. Stage One – for the students who need the most guidance with this topic, through to Stage Four – the most capable students.</p> <p><i>STAGE ONE</i> 1; Place the matching Definition card beside the appropriate concept 2: Place the matching Application card beside the appropriate concept 3: Complete the application cards (based on the case below) by using the words in the box.</p> <p><i>STAGE TWO</i> 1 Match the definition with the concept; 2 Fill in the gaps in the definition cards; 3 Match the application cards to the definition; 4 Fill in the gaps on the application cards by using the case.</p> <p><i>STAGE THREE</i> 1 Match the definition with the concept; 2 Fill in the gaps in the definition cards; 3 Use the case below to identify an application of the concept.</p> <p><i>STAGE FOUR</i> 1 Write a definition for each of the concepts below; 2 Use the case below to identify an application of each of the concepts in the list.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Teacher Instructions on How to Use; Scenario; Answers; Stages One, Two, Three and Four – varying in difficulty</i></p>
<b>Accounting Element Classification Cards</b>  Learning	ACC 08/2/4	\$35.00	<p><i>Key Competencies:</i></p> <p><i>Thinking:</i> developing understanding and making decisions</p> <p><i>Participating and contributing</i> participate actively in a learning activity.</p> <p><i>Managing self:</i> by using flashcards for self-revision.</p>

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

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

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

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

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## Year 11 - Curriculum Level 6 - NCEA Level 1

### General Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Barney's Auto Parts and Repairs</b>	ACC 05/3/4	\$30.00	<p>A resource suitable is in an assignment form of two parts: <i>Part A</i> involves preparing a Chart of Accounts and recording transactions in Cash Receipts and Cash Payments Journals. <i>Part B</i> involves posting Cash Journals to the General Ledger and preparing a Trial Balance. Assessment details are included, as is a Student Assessment cover sheet.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Student Instruction Sheet; Questions; Assessment Schedule; Solutions</i></p>
<b>Mrs Doubtfire's Confectionery</b>	ACC 05/3/14	\$25.00	<p>This formative assessment task may be given to students after being taught the Balance Sheet. The other accounting reports (e.g. the Balance Sheet) are not specifically covered except in identifying which financial elements go in each statement. The recommended time for this activity is 30 minutes. Note you will need to insert the appropriate dates in the task.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Tasks; Suggested Solutions</i></p>
<b>Balance Sheet</b>			
<b>Debit and Credit Activities</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>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> <p><i>Key Competency Focus: Using Language, Symbols &amp; Texts</i></p>
<b>NZC Levels 6, 7 NCEA Levels 1, 2</b>			
<b>Managing Household Spending</b>	ACC 08/2/5	\$30.00	<p><i>Accounting Strand: Decision Making</i></p> <p><i>Learning Objectives</i></p> <p><i>identify financial goals.</i></p> <p><i>identify methods of achieving goals.</i></p> <p><i>valuate alternative methods and alternatives.</i></p> <p><i>evaluate the consequences.</i></p> <p><i>Key Competencies - This resource covers many of the aspects of the key competencies with a focus on:</i></p> <p><i>Contributing as a group member; Relating to others – negotiate and share ideas.</i></p> <p><i>Thinking – including decision making, problem solving, asking questions</i></p> <p>The resource is intended to assist students, with their family, to practically implement changes in the family household spending in order to save for an agreed goal. Note: The resource can be simplified by for example, focussing on only one area per family, e.g. electricity usage. Class discussion on the outcomes could be undertaken. Assessment: Student self-evaluation.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Managing household spending activity; Student Templates; Student self-assessment; Students self-reflection starters</i></p>

<b>Balance Day Adjustments Unit of Work</b>	ACC 09/1/1v2	\$50.00	<p><i>Revised 2015</i></p> <p>This resource is a comprehensive differentiated unit covering:          identifying and classifying Balance Day Adjustments          writing general journal entries for Balance Day Adjustments          adjusting the Trial Balance for Balance Day Adjustments          completion of Financial Statements including Balance Day Adjustments pre and post assessments</p> <p>The resource includes material for 3 stages of ability, those requiring a lot of structure, through to those who are more capable and therefore require less structure. Differentiated learning tasks enable students to work at their own level and strive to achieve to the next. The use of differentiated tasks enables students to have a programme tailored to their needs. It is essential that more advanced students are not just simply given “more” work, but tasks designed for their ability. They may be able to skip some earlier steps in favour of the more challenging tasks. Pre-assessment is crucial to determine a student’s current level and therefore direct them to the most appropriate task. Pre-assessment highlights prior knowledge a student may have. Whilst Balance Day Adjustments are a new concept at Level 1 Accounting, the more able students may intuitively be able to apply the Accrual Accounting concept. These students need to be challenged so as not to become bored and therefore would benefit from operating at the <i>Step 3</i> activities. The PowerPoint presentations could be loaded onto school intranet site for students to access in their own time for further learning. <b>Also suitable for revision at other levels.</b></p> <p><i>Contents: Resource Descriptor; Teacher Instructions on how to use the resource; Pre-assessment; Flowchart for classifying basic Balance Day Adjustments; Student practice for classifying Balance Day Adjustments; Tactile Mix and Match activity at 3 stages of ability; Balance Day Adjustment Worksheet; Balance Day Adjustments to Journal PowerPoint and student worksheet; Adjusting the Trial Balance PowerPoint and student template; Financial Statements templates at 3 stages of ability; Post-assessment; Answers to all Activities.</i></p>
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<b>Answering Interpretation Questions</b>  Analysis and Interpretation	ACC 10/2/3	\$35.00	<p>This resource is useful for improving students’ answers in Analysis and Interpretation. There are two full exercises with the focus on answering the interpretation questions. A guideline is given on how to answer these types of questions. In the first full exercise, students answer a series of scaffolded interpretation questions, learning how to write fully interpreted answers as they go. The second full exercise requires students to use the skills they have learnt in the first exercise to answer the interpretation questions. Solutions are included.</p> <p><i>Content: Resource Descriptor; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Two Student Activities with suggested solutions</i></p>
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<b>Revision of Conceptual Basis</b>  Using interactive smart board software	ACC 10/2/6	\$40.00	<p>This resource covers revision of conceptual basis using interactive smart board software. The material is produced specifically for the Smart Technologies Notebook software. There are two files in this resource each with ten slides of activities. The first file contains twelve interactive slides where students need to match, sort, and classify terms. They must also guess the words from given clues and “score goals” or “shoot hoops”. The second file contains ten slides where students must spell out two terms on each slide from given clues but against the clock. They are given a total score for each slide which can be improved on next time. This resource is ideal as either a lesson starter or finisher and is also useful for reinforcing key terminology.</p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Activity; Suggested Solutions</i></p>
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<b>Card Games</b>  NZC Levels 6, 7 NCEA Levels 1, 2	ACC 05/4/2v2	\$30.00	<p><i>Revised 2011</i></p> <p>This resource is suitable for Years 11 or 12 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.</p>
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Instructions on how to play the games and suggested solutions are included. Each game has suggestions on how to vary the level of difficulty.

*Aim of let's practice our debits and credits.* 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.

*Aim of journal review:* 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.

*Contents: Resource Descriptor, How to Use; Dominoes Game Cards; Journal Review*

<b>Balance Sheet Date Adjustments</b>	ACC 08/2/6	\$30.00	<p>Students need to write general journals for balance sheet date adjustments. This resource template provides students with a scaffold to prepare either the basic journal entries or adjustments required and can also use the second part of the Grid to prepare complex journal entries. Students 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 accrual questions.</p> <p><i>Key Competencies Using language, symbols and texts -Develop literacy and numeracy skills in a curriculum area; Name and use symbols appropriate to a discipline Thinking - Use simple thinking strategies; Recognise the type of thinking needed for a specific task Managing Self - Be organised for learning Participating and contributing - Participating actively in a learning activity - Choose an appropriate response from a range of options.</i></p> <p><i>Contents: Resource Descriptor; Teacher Notes; Balance sheet date adjustments grid; Suggestions for use of grid.</i></p>
<b>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: Resource Descriptor; Teacher Notes; The Tail of You-Know-Who; Calendar of Entries; Questions; Suggested Answers</i></p>
<b>Balance Day Adjustments</b>	ACC 10/2/1v2	\$35.00	<p>This resource contains a comprehensive PowerPoint on the general journal entries for Balance Day adjustments as required for Achievement Standard 90978 (1.3). There is an accompanying worksheet where students complete each journal entry as they are taught it and they can then attach this individual journal entry in their notes as they work through. At the end of the PowerPoint there is a set of questions for students to answer on their own and then mark – the answers are on the PowerPoint. <i>Contents: Resource Descriptor; Teacher Notes; PowerPoint with 16 slides Activities</i></p>

## Teaching & Learning Resources

Title and Keywords	Code	Price	Description/Contents
<b>Conceptual Basis of Accounting</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Teaching &amp; Learning Pack</b>	ACC 11/1/1	\$50.00	<p>This resource contains teaching notes and activities that cover the Conceptual Basis of Accounting 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 can be used as an introduction to some of the key terms used in the conceptual basis of accounting and covers revision of the conceptual basis using activities that can be completed in pairs/groups/as a class as well as individually. The teaching of the conceptual basis of accounting is particularly theoretical and these resources have been prepared in order to highlight the Key Competencies of Thinking, Relating to Others and Participating and Contributing. <b>The teaching and learning in this pack will assist in the assessment of Achievement Standard 90976 (1.1).</b></p> <p><i>Contents: Resource Descriptor; Teacher Notes; Curriculum Links; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Teacher Guidelines – Content; Teacher Guidelines – Activities</i></p>
<b>Processing Financial Information</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Teaching &amp; Learning Pack</b>	ACC 11/1/2	\$50.00	<p>This comprehensive resource covers a range of activities that address the processing of financial information as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. There are activities with suggested solutions and editable templates covering Chart of Accounts; GST; Source Documents; Cash Journals; Good Accounting Practice; General Ledger and the Bank Reconciliation Process. <b>The teaching and learning in this pack will assist in the assessment of Achievement Standard 90977 (1.2).</b></p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Activities; Teacher Checklist; Student Checklist; Suggested Solutions; Templates</i></p>
<b>Financial Reporting</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Teaching &amp; Learning Pack</b>	ACC 11/1/3	\$50.00	<p>This resource covers Financial Statements including Budgets. It contains teacher guidelines which can be used as an introduction to the key ideas used in the preparation of financial statements. There are a variety of activities which can be completed in pairs/groups/as a class as well as individually. The teaching of financial statements is often done through repeated practise however, it is important that the students understand which elements appear in the statements and why and also understand the reason for making changes to the trial balance on balance day. The activities have been prepared in order to highlight the Key Competencies of Thinking, Relating to Others and Using Language Symbols and Text. <b>The teaching and learning in this pack will assist in the assessment of Achievement Standard 90978 (1.3).</b></p> <p><i>Contents: Resource Descriptor; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Teacher Guidelines; Activities; Suggested Solutions; Teacher Checklist; Student Checklist</i></p>
<b>Community Organisations Pack</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Teaching &amp; Learning Pack</b>	ACC 11/1/4	\$50.00	<p>This resource contains teaching notes and activities that cover the final reports for Community Organisations 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 contains teacher notes and activities that cover all aspects of the final reports for Community Organisations – Trading Statement; Activity Statement; Income Statement; Statement of Financial Position; Cash Flow Statement and Treasurer’s Report. <b>The teaching and learning in this pack will assist in the assessment of Achievement Standard 90979 (1.4).</b></p>

Contents Resource Descriptor; Curriculum Links; Key Competencies; Qualifications Framework; Teacher Guidelines; Activities

**Interpretation** ACC 11/2/1 \$50.00 This resource contains a variety of activities suitable for the teaching and learning of interpreting accounting information for sole proprietors. Teachers should spend the majority of the teaching and learning time completing repetitive calculations and word answers to questions that are often similar in nature. The resource pack has been designed to provide variation in lessons. Activities have been written so that they are suitable for students who have either no or some prior knowledge of the topic. Activities are easily adapted for differentiated teaching levels. **The teaching and learning in this pack will assist in the assessment of Achievement Standard 90980 (1.5).**

**NZC Level 6  
NCEA Level 1**

**Teaching & Learning  
Pack**

*Contents: Resource Descriptor; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework; Content Development*

**Decision Making** ACC 11/1/5 \$50.00 This resource contains a number of learning activities to develop the skills and understanding about making a financial decision. The activities cover Decision Making as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. **The teaching and learning in this pack will assist in the assessment of Achievement Standard 90981 (1.6).**

**NZC Level 6  
NCEA Level 1**

**Teaching & Learning  
Pack**

*Contents Resource Descriptor; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework; Activity 1 Review of prior learning for **decision-making process**; Activity 2 Hopscotch task using Bloom's taxonomy as basis for task allocations; Activity 3 Budgeting group work task; Activity 4 Decision making task using 1:2:4:R and Choosing Template*

**Systems - Cash Management for a Small Entity** ACC 11/1/6 \$50.00 This comprehensive resource contains teaching notes and activities that cover Cash Management for a small entity as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. The activities that involve writing and answering questions and interview techniques offer students opportunities to develop skills and knowledge that leads on to the next year. **This comprehensive resource allows teachers and students a variety of interesting ways of covering aspects of Achievement Standard 90982 (1.7).**

**NZC Level 6  
NCEA Level 1**

**Teaching & Learning  
Pack**

*Contents Resource Descriptor; Teacher Notes; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework Content Development; Assessment Guidelines; Activities; PowerPoint; Student Check Sheet*



## Mini-progress Packs

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Financial Reporting</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Assessment Link</b> <b>AS 90978 (1.3)</b>	ACC 20/2/3	\$60.00	<p>This resource is designed to help students gain confidence with Financial Reporting through enhancing their skills, helping them to move forward, and challenge their thinking. It helps support the skills needed to succeed in Achievement Standard 1.3. It is a pick-up-and-go resource that can immediately be uploaded for students to use. Students are able to self-check their answers either through the activity being self-marking or using the provided suggested solutions. The resource covers all of the essential skills needed in order to then prepare financial statements, including understanding the accounting cycle; the difference between trading and service entities; types of incomes and expenses; the meaning of COGS; assets and liabilities; balance day adjustments including invoices and depreciation; cash or not cash; converting cash figures to one month. The resource has been developed to assist the teaching of Financial Reporting in Achievement Standard AS90978 (1.3).</p> <p><b>Specific Content</b></p> <ol style="list-style-type: none"> <li>1. Accounting Cycle</li> <li>2. Trading or Service?</li> <li>3. Types of Income</li> <li>4. Types of Expenses</li> <li>5. Cost of Goods Sold</li> <li>6. Glossary of terms for a Trading Income Statement</li> <li>7. Classifying Assets and Liabilities</li> <li>8. Balance Day Adjustments – Accrued Expenses, Prepayments, Accrued Income and Income in Advance</li> <li>9. Balance Day Adjustments – Invoices</li> <li>10. Depreciation Tables</li> <li>11. Find the errors in an Income Statement,</li> <li>12. Cash or Not Cash?</li> <li>13. Converting weeks, years, fortnights into Months</li> </ol> <p><i>Contents: Resource Descriptor; Teacher Notes; 13 Activities; 13 Suggestion Solutions</i></p>
<b>Analysis &amp; Interpretation</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Assessment Link</b> <b>AS 90980 (1.5)</b>	ACC 20/2/1	\$60.00	<p>This resource is designed to help students gain confidence with Analysis and Interpretation through enhancing their skills, helping them to move forward, and challenge their thinking. It helps support the skills needed to succeed in Achievement Standard 1.5. The resource also provides meaningful links with Business Studies through the various contexts. This is a pick-up-and-go resource that can immediately be uploaded for students to use. Students are able to self-check their answers either through QR codes or the suggested solutions provided. The resource has been developed to assist the teaching of Interpretation in Achievement Standard AS90980 (1.5). The Spreadsheet has eight different business contexts with various tasks for each context. It is recommended that students have access to a phone and a QR code scanner.</p> <p><b>Specific Content</b></p> <p>At conclusion students should be able to:</p> <ul style="list-style-type: none"> <li>• Calculate percentages and ratios for a business.</li> <li>• Write answers for ‘fully explain’ and ‘justified recommendation’ questions.</li> <li>• Think critically about business problems.</li> </ul> <p><i>Contents: Resource Descriptor; Teacher Notes; 1 Excel Spreadsheet with 8 Activities; Suggestion Solutions</i></p>

## Student Based Activities Packs for Consolidation or Revision

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Revision Pack</b>	ACC 05/3/19v2	\$30.00	<i>Revised 2012</i> <i>Learning Objective: make use of appropriate communication tools and skills to process, report and interpret information for sole proprietors.</i> <i>Key Competency: Thinking Makes links and connections.</i> <i>This resource includes useful teaching and revision notes for Achievement Standard 90980. It is suitable for use as an activity or formative assessment.</i> <i>Contents: Resource Descriptor; Teacher Notes; Teaching Points; Student Checklist; Overview - Analysis, Interpretation, Evaluation and Recommendations; Student Activities; Suggested Answers</i>
NZC Level 6 NCEA Level 1			
<b>Assessment Link</b> <b>AS 90980 (1.5)</b>			
<b>Activity Pack</b>	ACC 05/4/8v2	\$35.00	<i>Revised 2011</i> <i>This pack is suitable for in class assessment practice for Level 1 NCEA. It could be used at the end of each Achievement Standard, or as a practice prior to external assessment.</i> <i>Contents: Resource Descriptor: Questions on Achievement Standards 90976 (A1.1) AS 90977 (1.2) AS 90978 (1.3) AS 90980 (1.5); Suggested Solutions</i>
NZC Level 6 NCEA Level 1			
<b>Assessment Links</b> <b>AS 90976 (AS 1.1)</b> <b>AS 90977 (AS 1.2)</b> <b>AS 90978 (AS 1.3)</b> <b>AS 90980 (AS 1.5)</b>			
<b>Revision Pack</b>	ACC 08/3/3v2	\$35.00	<i>Revised 2011</i> <i>This pack contains a PPT with 24 slides revising for this Achievement Standard, along with a student worksheet.</i> <i>Contents: Revision PowerPoint on AS90980 and accompanying student worksheet</i>
NZC Level 6 NCEA Level 1			
<b>Assessment Link</b> <b>90980 (1.5)</b>			
<b>Balance Day Adjustments</b>	ACC 09/4/1v2	\$35.00	<i>Revised 2009</i> <i>This resource contains a PowerPoint presentation plus a student task sheet to accompany it. The resource includes the concepts relating to balance day adjustments; the four types of adjustments; how to incorporate them into financial statements and adjusting the trial balance It includes and introduction to balance day adjustments and incorporation into Financial Statements. The student task sheet provides templates for students to apply their new knowledge to task throughout the power point. Suitable for use with Achievement Standard 90978 (1.3). Also suitable for revision at other levels.</i> <i>Contents: Teacher Notes; Student Task Sheet; 20 PowerPoint Slides</i>
NZC Level 6 NCEA Level 1			
<b>Assessment Link</b> <b>AS 90978 (1.3)</b>			
<b>Depreciation</b>	ACC 09/4/2v2	\$40.00	<i>Revised 2009</i> <i>This resource contains a PowerPoint presentation with a student task sheet to accompany it. It includes definitions; entries in general journal; calculations and recording in financial statements. The student task sheet provides templates for students to apply their new knowledge to task throughout the PowerPoint. Suitable for use with Achievement Standard 90978 (1.3). Also suitable for revision at other levels.</i> <i>Contents: Teacher Notes; Student Task Sheet; 8 PowerPoint Slides</i>
NZC Level 6 NCEA Level 1			
<b>Assessment Link</b> <b>AS 90978 (1.3)</b>			
<b>Balance Day Adjustments</b>	ACC 10/2/1	\$40.00	<i>This resource contains a comprehensive PowerPoint on the general journal entries for Balance Day Adjustments as required for AS 90978 (1.3). There is an accompanying worksheet where students complete each journal entry as they are taught it and they can paste this individual journal entry in their notes as they work through the PPT. At the end of the PowerPoint there is a set of questions for students to work through on their own and then mark. The Answers are on the PowerPoint. <i>Contents: Teacher Notes; Teacher Guidelines; PowerPoint – 16 slides; Activities</i></i>
NZC Level 6 NCEA Level 1			
<b>Assessment Link</b> <b>AS 90978 (1.3)</b>			

<b>Fun at Level One! Statements &amp; Balance Day Adjustments</b>	ACC 13/2/5 \$50.00	<p>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. Students will enjoy the interactive, fun opportunities provided for in this pack from dice games, to moving between stations and biscuit design and budgeting. The main topics covered: components of financial statements, balance day adjustments, Property, Plant and Equipment, Statement of Financial Position and Cash Budgets. Some activities require students to complete journal entries for balance day adjustments, however if this is not covered, these aspects can be removed from the activity. This resource would also be suitable to use at Level Two when reintroducing financial statements.</p> <p><b>Specific Content:</b> These activities will help students to be able to:  <i>Classify items in trial balance; Prepare financial statements, including PPE note; Calculate Depreciation.</i></p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Student Activities – Survive the Statements; Mix &amp; Match; Completing the PPE note; Understanding the Statement of Financial Position; Dice Revision Activity; Biscuit Budgeting; Suggested Solutions</i></p> <p><b>NOTE: Files are presented in word/publisher and in pdfs</b></p>
NZC Level 6 NCEA Level 1		
<i>Student Based Activities Pack for Consolidation or Revision</i>		

<b>Good News, Bad News Activities</b>	ACC 13/2/7 \$45.00	<p>This pack contains three activities covering all analysis measures. The activities are designed to be used to reinforce learning in this topic and allow students to identify flows of logic when looking at an analysis measure. The activities involve identification of information, calculations and analysis. The activities provide for students to communicate and compete against others whilst extending their understanding of this topic. The major topics covered are profitability and liquidity. The resource is a package of practical activities for students to practise their understanding of analysis measures. They involve a competitive nature in order to provide excitement and interaction. The activities do need some preparation which is detailed 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 analysis measures and their interpretation. 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.</p> <p><b>Specific Content</b> These activities will enhance a student's ability to:          Calculate and interpret profitability measures.          Calculate and interpret liquidity measures.          Understand what impacts on liquidity.          Form logical flows from cause to effect.</p> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Student Activities – Out There, Outdoor Supplies; Looking into Liquidity including extension; Flow Chart of Analysis Suggested Solutions</i></p> <p><b>NOTE: Files are presented in word/publisher and in pdfs</b></p>
NZC Level 6 NCEA Level 1		
<i>Student Based Activities Pack for Consolidation or Revision</i>		

**Speed Up the Process - Processing Financial Information**

ACC 14/2/1 \$65.00

NZC Level 6  
NCEA Level 1

*Student Based Activities Pack for Consolidation or Revision*

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

- **Assessment Link AS 90777 (1.2)**

This is a comprehensive pack containing 17 different student activities allowing the implementation of Excel as a tool for processing financial information. Detailed instructions allow for students to complete the tasks at their own pace and gives them ownership over their learning. Supplementary information is provided for how to use Excel for this specific level of processing. It engages students as they can see links between information and are not disadvantaged through presentation or calculation errors. In addition to the processing tasks more in depth analysis questions are asked at key stages throughout the process.

The tasks are split into 4 groups - 1 document, 2 cash journals, 3 cash journals/bank reconciliation/bank ledger, 4 general ledger/chart of accounts. Assessment Link: Achievement Standard 90977 (1.2)

**Structure of the Resource** - The tasks in this pack are designed to be completed in 4 stages.

1. Source Documents
2. Cash Journals
3. Cash Journals, Bank Reconciliation and Bank Ledger
4. General Ledger and Chart of Accounts

The same business context is carried through the tasks, for example for "Simon's Snowsports" there are tasks covering source documents, cash journals, bank reconciliation, bank ledger, general ledger, trial balance and chart of accounts. This is provided to show students the complete process for a context but broken into stages so as to be manageable for both teaching and learning.

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, the appropriate use of the receipts and bank column in the Cash Receipts Journal and the purpose behind completing a Bank Reconciliation.

*The files have been saved in two ways to allow for teacher flexibility – context and individual business.*

Separate instructions have been provided to aid students in

1. using formulae in Excel ("**tips for using formulae in Excel**")
2. completing the processing of Accounting information ("**student instructions by task**")

**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 link between pages 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 cash journal and see how Excel will carry the correction through to all other places which are affected e.g. If you were to change a cash receipts figure, Excel would correct the Bank Ledger along with the Trial Balance at completion. It is important that the "processing" tasks are broken up with non-screen time otherwise students may become disengaged. You can do this by taking time out to practise classification of accounts for Chart of Accounts numbers or discussing the benefits of an electronic based accounting system over a manual one.

Some literacy-based tasks have been included at each stage to challenge students to explain the purpose of documents and of keeping accurate financial records.

There are a significant number of tasks which cover the general ledger, trial balance and chart of accounts. If a student has mastered these skills quickly it should not be necessary for them to repeat the skills they have already demonstrated. Instead, you may choose to assess them early (provided they are ready) and then provide some additional challenge. A student who is not challenged may also become disengaged.

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

- Use computer software to process information.
- Accurately complete Source Documents, Cash Journals, Bank Reconciliations, General Ledger and Chart of Accounts
- Understand the links between accounting information in the accounting process.

**Financial Statement Fun - Prepare financial statements for sole proprietors**

ACC 14/2/3 \$65.00

NZC Level 6  
NCEA Level 1

*Student Based Activities Pack for Consolidation or Revision*

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

- **Assessment Link AS 90978 (1.3)**

This resource consists of 32 questions on Income Statements and Statement of Financial Positions with property, plant and equipment notes for both service and trading entities including balance day adjustments. The resource is designed to be used using excel but could also be printed out and completed manually. The resource is a series of 8 sets of 4 trial balances (so 32 trial balances and answers in all!). The sets of trial balances start with simple Income Statements for service entities with headings and shading to help students – students complete either all four in that set or move on after completing two or three if they are confident. The sets increase in complexity until the final set which has no headings or shading and requires students to complete Income Statements; Statements of Financial Positions; property, plant and equipment tables using balance day adjustments. Assessment Link Achievement Standard 90978 (1.3)

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.

The resource is prepared using excel software and is idea for use in the computer room/on laptops or on students' BYOD. Students could be told to start on Set A and complete two (or three) of the trial balances and if they get them correct, could move on to Set B. Some students could be directed to do all four of the trial balances in order to get the most practice to enhance their skills.

**Content Development** - Students should have been taught how to prepare financial statements using balance day adjustments. The teaching could be happening as the work is being completed.

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

prepare a service Income Statement incorporating balance day adjustments.

prepare a trading Income Statement incorporating balance day adjustments.

prepare a Statement of Financial Position incorporating balance day adjustments.

prepare a Property, Plant and Equipment note

**Resources**

Set A – Service Income Statements with headings and shading.

Set B – Service Income Statements with minimal headings and includes 'other income'.

Set C – Trading Income Statements with headings and shading.

Set D – Trading Income Statements with purchase returns, sales returns, freight in, customs duty.

Set E – Statements of Financial Position and PPE notes with headings and shading.

Set F – Income Statements and Statements of Financial Position with PPE notes, for both trading and service entities Set G - Income

Statements and Statements of Financial Position with PPE notes, for both trading and service entities, with in depth balance day adjustments.

Set H - Income Statements and Statements of Financial Position with PPE notes, for both trading and service entities, with in depth and comprehensive balance day adjustments

**All - Reinforcing Interpreting Accounting Information for Sole Proprietors supporting Achievement Standard 90980 (1.5)**

ACC 15/4/4 \$50.00

This reinforcement pack for Interpretation covers the key aspects required to succeed in the Level 1 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 comprehensive level. The activities included are:

- checklist
- revision notes
- flash cards
- key teaching points
- key language terms explained.
- scaffolded examples
- student exercises
- mix and match exercise.
- Excel task for trends
- suggested solutions.

NZC Level 6  
NCEA Level 1

The pack complements the NZCETA Teaching and Learning Pack ACC 11/2/1 "Interpretation" and practice assessment pack ACC 14/1/3 "Interpret accounting information for sole proprietors".

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.

**It's Time to Choose – Decision Making**

ACC 19/1/2 \$65.00

This resource provides a variety of contexts for students to investigate and make decisions. The overview PowerPoint could be used for class discussion, or alternatively there is a PowerPoint which allows learners to work at their own pace by listening to explanations/ideas through the videos. The activities step learners through factors to consider in making decisions and then four full scenarios are provided at the end. The scenarios require learners to investigate current options.

NZC Level 6  
NCEA Level 1

*Student Based Activities Pack for Consolidation or Revision*

The pack supports the learning of Achievement Standard 90981 (1.6) and is suitable for a year 10 program of learning.

These activities allow for one context (Simon's cherry picking) to be covered as a class with suggested solutions provided (if required) and then a second activity (Andrea's Netball/Music decision) to be completed as reinforcement. More confident learners could easily complete both contexts independently. It would be helpful if learners could work in peers/small groups on the brainstorming activity as this allows different perspectives to be considered.

- **Assessment Link AS 90981 (1.6)**

The pack is structured as shown in the table below:

0b overview ppt WITHOUT videos	Suitable for showing to class
0c overview ppt WITH videos	Suitable for learners to work through independently. The videos will play if the ppt is in slideshow mode. The videos cover key ideas and help aid the discussion/thinking around the scenarios.
1 relevant cost	Word document of 2 scenarios with questions around financial costs – note Simon's cherry-picking questions are also on ppt
1a relevant costs SUGGESTED SOLUTIONS	Suggested solutions – this is not an exclusive list of ideas
2 sources of income	Word document of 2 scenarios with questions around possible sources of income – note Simon's cherry-picking questions

	are also on ppt
2a sources of income SUGGESTED SOLUTIONS	Suggested solutions – this is not an exclusive list of ideas
3 Cash Budget	Word document of 2 scenarios with questions around preparing a cash budget – note Simon's cherry-picking questions are also, on ppt
3a Cash Budget SUGGESTED SOLUTIONS	Suggested solutions – this is not an exclusive list of ideas
3b Cash budget Excel	A self-marking budget question for Simon's cherry picking
4 Asset or Liability	A short self-marking activity to distinguish between assets and liabilities and calculating net worth
5 Case studies	<b>4 substantial case studies</b> for students to investigate (in pairs). These require significant research of financial costs of options. This encourages authentic application of the decision making process. The first case study includes a template for going through the decision-making process.
5a Cash studies SUGGESTED SOLUTIONS	Suggested solutions – this is not an exclusive list of ideas

**Specific Content** Gather and synthesise financial and non-financial information to justify a decision.

## Managing Cash

ACC 20/1/3 \$65.00

NZC Level 6  
NCEA Level 1

*Student Based  
Activities Pack for  
Consolidation or  
Revision*

- **Assessment Link  
AS 90982 (1.7)**

This is a reinforcement pack designed to help learners revise key ideas and concepts in the Cash Management topic of learning. It includes a PowerPoint of key ideas and examples as well as student activities to practise and consolidate their skills and understanding of this topic. Activities include examples of a variety of contexts and identify cash management strategies for each situation with links to decision making. The contexts include individuals, whānau, small businesses and clubs. The activities include short written answers, self-marking, mix and match, individual and group tasks. The tasks aim to extend the learner to be able to justify cash management strategies.

The pack can be accessed in different ways. Suggestions are below.

**1 Managing Cash OVERVIEW** – this could be shared with students as a revision package for them to work through key ideas. Slides 18-25 could be printed and used as full class activity where pairs are given a sample of a document and asked to report back on key content and purpose of the document.

**2 Households safeguard** – this is a short-written answer task where students need to explain different strategies of cash management techniques for a household. Prompts of strategies are provided. You could remove these if you wanted learners to come up with their own. This links to the ideas covered in the PowerPoint.

**3 Businesses safeguard** – this is a short-written answer task where students need to explain different strategies of cash management techniques for a small business. Prompts of strategies are provided. You could remove these if you wanted learners to come up with their own. This links to the ideas covered in the PowerPoint.

**4 Sports clubs safeguard** – this is a short-written answer task where students need to explain different strategies of cash management techniques for a sports club. Prompts of strategies are provided. You could remove these if you wanted learners to come up with their own. This links to the ideas covered in the PowerPoint.

**5 Documents** – an excel file that includes 8 different source documents. These questions involve students accessing information from the document. In some cases, these are self-marking as students choose from a drop-down list of options, but some have been deliberately left for the students to respond with their own thinking.

**6 Purpose of the documents** – this mix and match activity has been

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provided as a differentiated task. The outcome is for students to match the document with the information provided on it and the purpose of the document. The first page of the file has the suggested solution along with options for differentiation.

**7 Weak cash management** – this activity provides 8 different examples of weak cash management by individuals, families, businesses and clubs. Students are to identify the weaknesses and suggest improvements. Could be done as a starter to a lesson or printed and completed in small groups. Suggested solutions provided.

**8 Good or bad strategy** – three extended cash studies (individual, small business, club) showing a variety of cash management strategies. Students are to identify whether the strategy is good or bad and what it might mean for the future of the entity.

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## Interactive Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Interactive Resource Pack to Support NCEA Level 1 Accounting externals</b>	ACC L1 SDL3	\$160.00 for pack of three	<b>A pack of ANY THREE of the Level 1 Interactive Resources which are detailed below:</b>
		<b>OR</b>	
	ACC L1 SDL2	\$100.00 for a pack of two	<b>A pack of ANY TWO of the Level 1 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>			
NZC Level 6 NCEA Level 1			
<b>Interactive Resource Supporting Conceptual Basis</b>	ACC 16/1/1/1	\$70.00	This pack contains three files covering the Conceptual Basis unit appropriate at Level One. The activities engage and encourage students as most provide instant feedback and enable students to work at their own pace. This ownership of learning encourages self-management and has been found to motivate students as they can work at a level appropriate for them. <i>An outline of the topics covered:</i> <b>1a Purpose of the Statements</b> Users & Uses of Accounting information; Purpose of the Statements; Accounting Equation; Depreciation; Capital & Revenue Expenditure. <b>2a Accounting Elements</b> Covers assets; liabilities; equity; income & expenses. <b>3a Accounting Concepts</b> Covers Accounting Entity; Historical Cost; Monetary Measurement; Going Concern; Period Reporting & Accrual Basis
NZC Level 6 NCEA Level 1			
Assessment Link AS 90976 (1.1) external			
<b>Interactive Resource Supporting Processing</b>	ACC 18/1/1	\$70.00	This pack allows the learners to set the pace as they work through the video tutorials covering the processing of financial transactions for a small entity - from source documents right through to the trial balance. Each video works through an example and then students complete a worksheet to check their understanding. There are 7 videos on Accounting Cycle which includes Chart of Accounts; Source Documents, which includes GST; Cash Receipts Journal; Cash Payments Journal; Bank Reconciliation, General Ledger and Trial Balance. These videos work through all of the material needed for the Internal Assessment 90977 Process financial transactions for a small entity. 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. The video tutorials use the same business contexts through all 7 videos. The business for the example on the videos is <i>Friendly Florist</i> and the business for the student worksheets is <i>Beaut Bikes</i> . Videos cover the following topics: <ul style="list-style-type: none"> <li>• Accounting Cycle and Chart of Accounts</li> <li>• Source Documents and calculating GST.</li> <li>• Cash Receipts Journal</li> <li>• Cash Payments Journal</li> <li>• Bank Reconciliation Statement</li> <li>• General Ledger</li> <li>• Trial Balance</li> </ul> Each video has a student worksheet that they are advised to have in
NZC Level 6 NCEA Level 1			
Assessment Link AS 90977 (1.2) internal			

front of them when the video is being worked on. There are student worksheet answers.

**Specific Content**

- Complete source documents
- Prepare cash payments and cash receipts journals.
- Prepare general ledger accounts including chart of accounts numbers.
- Prepare a bank reconciliation statement.
- Prepare a trial balance from a set of general ledger accounts

<p><b>Interactive Resource Supporting Processing Financial Transactions</b></p>	<p>ACC 20/1/2</p>	<p>\$70.00</p>	<p>This pack is intended to support the teaching &amp; learning related to processing financial transactions by allowing the learners to follow the processing components of one business from source documents, cash journals, bank reconciliation, ledgers and trial balance. Each tab on the excel file provides a self-marking component to aid in helping students develop their understanding.</p> <p>The activity could be uploaded to the student network (shared area, OneNote etc). After some teaching students can work through the tasks independently. The tabs could also be separated to be completed as teachers teach each section or left as revision before the assessments.</p> <p><b>Specific Content</b></p> <p><i>At conclusion of this topic students should be able to:</i></p> <ul style="list-style-type: none"> <li>• Prepare a variety of source documents.</li> <li>• Prepare cash journals.</li> <li>• Reconcile the bank statement to the ledger.</li> <li>• Prepare ledger accounts and summarise in a trial balance.</li> </ul>
<p>NZC Level 6 NCEA Level 1</p>			
<p>Assessment Link AS 90977 (1.2) internal</p>			
<p><b>Interactive Resource Supporting Financial Reporting</b></p>	<p>ACC 16/1/1/2</p>	<p>\$70.00</p>	<p>This pack contains three files covering the Financial Reporting unit appropriate at Level One. The activities engage and encourage students as most provide instant feedback and enable students to work at their own pace. This ownership of learning encourages self-management and has been found to motivate students as they can work at a level appropriate for them.</p> <p><i>An outline of the topics covered.</i></p> <p><b>Classification</b> of financial elements and the preparation of a fully classified Income Statement, Statement of financial Position &amp; Cash Budget</p> <p><b>Income Statements and Statements of Financial Position</b> – focuses on preparation of an Income Statement &amp; Statement of Financial Position without BDS</p> <p><b>BDA 1</b> – introduction to adjusting for accrued income, prepayments, accrued expenses and income in advance. They progress from adjusting the Trial Balance through to the completion of full financial statements.</p> <p><b>BDA 2</b> – introduction to adjusting for invoices for accounts receivable and accounts payable progressing from adjusting the Trial Balance through to completion of full financial statements.</p> <p><b>BDA 3</b> – introduction of adjusting for depreciation and splitting expenses.</p>
<p>NZC Level 6 NCEA Level 1</p>			
<p>Assessment Link AS 90978 (1.3) external</p>			
<p><b>Interactive Resource Supporting Financial Reporting including Balance Day Adjustments</b></p>	<p>ACC 18/4/1</p>	<p>\$70.00</p>	<p>This pack allows the learners to set the pace as they work through the video tutorials covering the preparing of financial statements for a sole proprietor including balance day adjustments. Each video explains the work and then students complete a worksheet to check their understanding. There are 8 videos that cover: Introduction to financial statements; Balance Day Adjustments (split into 2 videos according to complexity); Income Statement for a Service business; Income Statement for a Trading business; Statement of Financial Position with note for Property, Plant and Equipment; Cash Budget. These videos work through all of the material needed for the External</p>

NZC Level 6  
NCEA Level 1

Assessment Link  
AS 90978 (1.3)  
external

Assessment 90978 Prepare financial statements for sole proprietors. There are worksheets and answers to aid understanding. 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 Financial Statements
- Balance Day Adjustments Part One (accrued expenses, prepayments, accrued income, income in advance)
- Balance Day Adjustments Part Two (invoices and depreciation)
- Income Statement for Service
- Income Statement for Trading
- Statement of Financial Position
- Cash Budget

Each video (except the introduction) 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:**

- Adjust the trial balance for balance day adjustments.
- Prepare an Income Statement for either type of business.
- Prepare a Statement of Financial Position with accompanying note.
- Prepare a Cash Budget

**Interactive  
Resource  
Supporting Club  
Reporting**

ACC 18/2/1 \$70.00

NZC Level 6  
NCEA Level 1

Assessment Link  
AS 90979 (1.4)  
internal

This pack allows the learners to set the pace as they work through the video tutorials covering the preparing of financial information for a community organisation. Each video works through an example and then students complete a worksheet to check their understanding. There are 7 videos that cover: Introduction to what a community organisation is; Cash Flow Statement; Balance Day Adjustments for a community organisation; Activity and Trading Statements; Income Statements; Statement of Financial Position and Preparing the Treasurer's Report. These videos work through all of the material needed for the Internal Assessment 90979 Prepare financial information for a community organisation's annual general meeting. 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 Community Organisations
- Balance Day Adjustments
- Activity and Trading Statements
- Income Statements
- Statements of Financial Position
- Cash Flow Statement
- Treasurer's Report

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 a Cash Flow Statement for a community organisation.
- Adjust the trial balance for balance day adjustments.
- Prepare an Activity Statement
- Prepare a Trading Statement
- Prepare an Income Statement
- Prepare a Statement of Financial Position
- Write a Treasurer's Report to be presented at the annual general meeting.

<p><b>Interactive Resource Supporting Analysis &amp; Interpretation</b></p> <p>NZC Level 6 NCEA Level 1</p> <p>Assessment Link AS 90980 (1.5) external</p>	<p>ACC 16/1/1/3</p>	<p>\$70.00</p>	<p>This resource pack includes a series of 11 interactive activities. The activities can be used in a variety of ways but have been designed to support individual use by students in their own time. If students worked on the basic skills using these activities in their own time, then valuable class time can be freed up to focus on the higher order tasks associated with “fully explaining”. This is the concept of the flipped classroom, or student-centred learning where students can choose their own pace and the order in which they learn.</p> <p><i>An outline of the topics covered:</i></p> <p><b>Profitability A</b> – focuses on changes in sales, gross profit &amp; mark up. Activities are progressive in nature building from calculations to developed reasoning.</p> <p><b>Profitability B</b> – focuses on expenses &amp; profit for the year with progressive activities.</p> <p><b>Liquidity &amp; Financial Stability</b> – focuses on current, liquid &amp; equity ratios.</p>
<p><b>Interactive Learning Activity No 1</b></p> <p>NZC Level 6 NCEA Level 1</p> <p>Assessment Link AS 90980 (1.5) <i>Ideal for student directed learning and for use on BYOD devices</i></p>	<p>ACC 09/3/2</p>	<p>\$60.00</p>	<p><i>Revised 2011</i></p> <p>This learning activity is suitable primarily for Level 1 external Achievement Standard 90982 (1.7) - <i>Interpret accounting Information for Sole Proprietors</i>. In spreadsheet form it contains five interactive graphical worksheets. It aims to instantaneously demonstrate the impact of changes in selling price, quantity sold, expenses and drawings. Using computers students can work individually or in groups to manipulate data and then answer the questions provided. Suggested solutions are included. Alternatively, it can use with data projector to demonstrate each concept. Also suitable for revision at other levels.</p>
<p><b>Interactive Learning Activity No 2</b></p> <p>NZC Level 6 NCEA Level 1</p> <p>Assessment Link AS 90980 (1.5) <i>Ideal for student directed learning and for use on BYOD devices</i></p>	<p>ACC 09/3/3v2</p>	<p>\$60.00</p>	<p><i>Revised 2011</i></p> <p>This learning activity is suitable primarily for Level external Achievement Standard 90982 (1.7) – <i>Interpret accounting information for Sole Proprietors</i>. It aims to develop a deeper understanding of Expense Percentages, Mark Up, Gross Profit Percentage and Net Profit Percentage. In spreadsheet format it contains five interactive graphical worksheets. Using computers students can work individually or in groups to manipulate data and then answer the questions provided. Suggested solutions are included. Alternatively, it can use a data projector to demonstrate each concept. Also suitable for revision at other levels.</p>
<p><b>It's Revision Time</b></p> <p><b>Interactive Revision: Conceptual Basis of Accounting</b></p> <p>NZC Level 6 NCEA Level 1</p> <p>Assessment Link AS 90976 (1.1)</p>	<p>ACC 21/1/1</p>	<p>\$60.00</p>	<p><b>Achievement Objective(s):</b> Make use of appropriate communication tools and skills to process, report, and interpret financial information for individuals, whānau, and local small entities, including community organisations.</p> <p>This comprehensive resource package covers preparation for the Level 1 Accounting examination with revision video covering the external AS 1.1 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 One Accounting examination.</p> <p><b>Contents:</b> Resource Descriptor; Video 1.1; Revision Worksheet 1.1; Revision Worksheet Suggested Solutions 1.1</p> <p><i>NZCETA also has another comprehensive pack available for NCEA Level One AS 1.1 teaching that would also be useful – ACC 16/1/1/1.</i></p> <p><b>CETA members teaching Level 1 Accounting in 2020 were emailed this resource in September 2020.</b></p>

<p><b>It's Revision Time</b></p> <p><b>Interactive Revision: Financial Reporting</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90978 (1.3)</b></p>	<p>ACC 21/1/2    \$60.00</p>	<p><b>Achievement Objective(s):</b> Make use of appropriate communication tools and skills to process, report, and interpret financial information for individuals, whānau, and local small entities, including community organisations.</p> <p>This comprehensive resource package covers preparation for the Level 1 Accounting examination with revision video covering the external AS 1.3 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 One Accounting examination.</p> <p><b>Contents:</b> Resource Descriptor; Video 1.3; Revision Worksheet 1.3; Revision Worksheet Suggested Solutions 1.3</p> <p><i>NZCETA also has other comprehensive interactive packs available for NCEA Level One AS 1.3 teaching that would also be useful – ACC 14/2/3; ACC 16/1/1/2 &amp; ACC 18/4/1.</i></p> <p><b><i>CETA members teaching Level 1 Accounting 2020 were emailed this resource in September 2020.</i></b></p>
<p><b>It's Revision Time</b></p> <p><b>Interactive Revision: Interpretation</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90980 (1.5)</b></p>	<p>ACC 21/1/3    \$60.00</p>	<p><b>Achievement Objective(s):</b> Make use of appropriate communication tools and skills to process, report, and interpret financial information for individuals, whānau, and local small entities, including community organisations.</p> <p>This comprehensive resource package covers preparation for the Level 1 Accounting examination with revision video covering the external AS 1.1 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 One Accounting examination.</p> <p><b>Contents:</b> Resource Descriptor; Video 1.5; Revision Worksheet 1.5; Revision Worksheet Suggested Solutions 1.5</p> <p><i>NZCETA also has other comprehensive pack available for NCEA. Level One AS 1.1 teaching that would also be useful – ACC 15/4/4; ACC 16/1/1/3.</i></p> <p><b><i>CETA members teaching Level 1 Accounting in 2020 were emailed this resource in September 2020.</i></b></p>

## Achievement Standards Assessment Resources

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Conceptual Basis of Accounting Assessment No 1</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Assessment Link</b> <b>AS 90976 (1.1)</b>	ACC 11/1/7	\$45.00	<p>This resource contains a practice assessment that covers the Conceptual Basis of Accounting 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 Achievement Standard 90976 (1.1).</p> <p><i>Contents: Student Practice Assessment; Assessment Schedule; Appendix</i></p>
<b>Conceptual Basis of Accounting Assessment No 2</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Assessment Link</b> <b>AS 90976 (1.1)</b>	ACC 17/3/2	\$45.00	<p>This resource covers two contexts (<i>Elegant and Stunning and Clean and Green</i>) which allow students to practise their skills in answering the different questions (Identify, Calculate, Describe, Fully explain) that are required to succeed in Level 1 Conceptual Basis. This is suitable as a practice assessment for AS90976 (1.1). 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 understand the different accounting concepts assessed at Level 1. All fully explain answers should be in relation to the context provided and use examples appropriate to that business context. The context is at the top of each question so that students can work through each question separately and when appropriate, without having to do the whole assessment at once.</p> <p>Specific Content:</p> <ul style="list-style-type: none"> <li>• the nature of accounting</li> <li>• purpose of financial statements</li> <li>• concepts used in the preparation of the financial statements.</li> <li>• financial elements</li> <li>• the accounting equation</li> </ul> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Assessment Activities (Elegant &amp; Stunning &amp; Clean &amp; Green); Suggested Solutions; Assessment Schedule</i></p>
<b>Process Financial Information Assessment No 1</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Assessment Link</b> <b>AS 90977 (1.2)</b>	ACC 11/1/8	\$45.00	<p>This resource contains a practice assessment that covers Processing Financial 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 Achievement Standard 90977 (1.2).</p> <p><i>Contents: Teacher Notes; Teacher Guidelines; Assessment Guidelines; Student Practice Assessment; Assessment Schedule; Teacher Feedback Sheet; Templates; Spreadsheet; Appendix</i></p>
<b>Process financial transactions for a small entity Assessment No 2</b>  <b>NZC Level 6</b> <b>NCEA Level 1</b>  <b>Assessment Link</b> <b>AS 90977 (1.2)</b>	ACC 16/2/1	\$45.00	<p>This is a resource that contains two practice internal assessments for achievement standard 1.2 (90977 version 3). Each task has a word version and an excel version so that the teacher can choose which format to use. 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 the resource. These should be read in conjunction with the Explanatory Notes for Achievement Standard Accounting 1.2. These notes contain information, definitions and requirements that are crucial when interpreting the standard and assessing students against it.</p> <p><i>Contents: Teacher Notes; Teacher Guidelines; Student Assessment</i></p>

<b>Financial Statements Assessment No 1</b>	ACC 11/1/9	\$45.00	Midway Motor Mart is a practice external assessment for achievement standard 1.3 (AS 90978). It requires the students to complete the three full financial statements covered by the standard. This resource can be sat as a complete assessment or used as individual tests to assess progress. It also contains an assessment schedule, suggested answers, and a teacher feedback sheet. The resource could be used as an end of topic test, as part of a school exam or as preparation for the external exam for Achievement Standard 90978 (1.3). <i>Contents: Teacher Notes; Assessment Guidelines; Student Assessment; Assessment Schedule; Teacher Feedback Sheet</i>
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NZC Level 6  
NCEA Level 1

**Assessment Link**  
**AS 90978 (1.3)**

<b>Financial Statements Assessment No 2</b>	ACC 17/3/3	\$45.00	<p><i>This resource covers two contexts Wonderful and Weird Creations and Pania's Plumbing) which allow students to practise the skills that are required to succeed in Level 1 Financial statements. This is suitable as a practice assessment for AS90978.</i></p> <p>Full suggested solutions and assessment schedule is provided for each task.</p> <p>Before embarking on this practice assessment, it is expected that students have covered all necessary learning to allow them to understand the format for each financial statements; classify accounting elements, process balance day adjustments, and prepare the financial statements accordingly.</p> <p>In order to complete this assessment, the student needs to understand the following:</p> <ul style="list-style-type: none"> <li>• prepare comprehensive classified financial statements or financial statement extracts for sole proprietors where comprehensive classified financial statements or financial statement extracts include: <ul style="list-style-type: none"> <li>• balance day adjustments where the figure is provided.</li> <li>• balance day or other adjustments where the figure requires a calculation.</li> <li>• distinguishing cash and non-cash transactions when completing the cash budget.</li> </ul> </li> <li>• foreign items</li> </ul> <p><i>Contents Resource Descriptor; Teacher Guidelines; Assessment Activities; Resources; Suggested Solution &amp; Assessment Schedule</i></p>
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NZC Level 6  
NCEA Level 1

**Assessment Link**  
**AS 90978 (1.3)**

<b>Interpret Accounting for Community Organisations Assessment No 1</b>	ACC 16/3/2	\$45.00	<p>This resource pack includes two practice assessment tasks for Achievement Standard 90979 (1.4) (version 3). The first activity uses the context of a drama group and requires the preparation of a Cash Flow Statement, Activity Statement, Income Statement, Balance Sheet and Treasurer's Report. Suggested solutions have been provided along with an annotated Treasurer's Report and sample of how the information could be presented at an AGM using PowerPoint. The second activity uses the context of a swimming club and requires the preparation of a Cash Flow Statement, Trading Statement, Activity Statement, Income Statement, Balance Sheet and Treasurer's Report. Suggested solutions have been provided.</p> <p>This resource would be ideal preparation for any students prior to the commencing a final assessment for this Achievement Standard.</p> <p>Specific Content</p> <ul style="list-style-type: none"> <li>• Students need to be able to prepare a; Cash Flow Statement, Trading Statement, Activity Statement, Income Statement and Balance Sheet</li> <li>• Students need to be able to prepare a Treasurer's report.</li> </ul> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Practice Assessment Task – Star Performers; Practice Assessment Task – Swift Swimming Club; Suggested Solutions; Assessment Schedules; PowerPoint sample for verbal presentation – Star Performers</i></p>
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NZC Level 6  
NCEA Level 1

**Assessment Link**  
**AS 90979 (1.4) v3 internal**

<b>Community</b>	ACC	\$45.00	This resource contains teaching notes and activities that cover the final
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<p><b>Organisations Assessment No 2</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90979 (1.4)</b> <b>internal</b></p>	<p>11/1/10</p>	<p>reports for Community Organisations as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. This assessment covers the Accounting Learning This resource contains teaching notes and activities that cover the final reports for Community Organisations as required by the New Zealand Curriculum and the Accounting Learning Objectives as indicated in the Accounting Senior Subject Teaching and Learning Guide. This pack contains teacher notes and activities that cover all aspects of the final reports for Community Organisations – Trading Statement; Activity Statement; Income Statement; Statement of Financial Position; Cash Flow Statement and Treasurer’s Report. The teaching and learning in this pack will assist in the assessment of Achievement Standard 90979 (1.4). This assessment covers the Accounting Learning Objective One for Level 6 'Manage the financial affairs of <b>individuals, households, sole proprietors and community organisations</b>, while acting with integrity'. However please note that Achievement Standard 90976 limits the assessment of the context of community organisations to the nature of accounting.</p> <p>The resource could be used as an end of topic test, as part of a school exam or as preparation for the external exam for Achievement Standard 90979 (1.4)</p>
<p><b>Interpret Accounting Information for Sole Proprietors Assessment No 1</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90980 (1.5)</b></p>	<p>ACC 14/1/3    \$45.00</p>	<p>This resource is an assessment activity to address the requirements of external Achievement Standard 90980(1.5). It includes a practice assessment, suggested answers, and judgement statements. It can be used as an end of topic test or broken up and used to assess specific sections throughout the interpretation topic for Level1. It should take students no more than 60 minutes to complete the assessment.</p> <p>Specific Content</p> <p>In order to complete this assessment, students should be able to:</p> <p>calculate analysis measures fully explain analysis measures. fully explain reasons for trends explain interrelationships limited to mark-up/ gross profit/ expense/ profit relationships and the current/ liquid ratio relationship justify a recommendation.</p> <p><i>Contents: Resource Descriptor, Teacher Notes, Student Assessment Questions, Suggested Answers, Suggested Judgement Statement, Appendix A, B &amp; C.</i></p>



<p>Interpreting – “Sports Caps” Practice Assessment for AS 90980 (1.5)</p>	<p>ACC 19/2/1</p>	<p>\$45.00</p>	<p>This resource is an assessment activity to address the requirements of Achievement Standard 90980; Interpret accounting information for sole proprietors. The assessment has three questions related to profitability and stability analysis, including:</p> <ul style="list-style-type: none"> <li>• Percentage change in sales</li> <li>• Gross Profit</li> <li>• Mark-up</li> <li>• Distribution Costs</li> <li>• Administrative expenses</li> <li>• Finance Costs</li> <li>• Profit for the year</li> <li>• Current ratio</li> <li>• Liquid ratio</li> </ul> <p>There are options of the resources to support the questions for teachers to select which is most appropriate for their students. Answers provided for all questions. The assessment and evidence statement are of the same style used by NZQA for their external exams.</p> <p><i>Specific Content</i></p> <ul style="list-style-type: none"> <li>• <i>Prepares financial information that aids decision making.</i></li> <li>• <i>Interprets accounting information.</i></li> <li>• <i>Demonstrates understanding of financial statement preparation in order to present a true and fair view of the entity.</i></li> </ul>
<p><b>Assessment No 2</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90980 (1.5)</b></p>			
<p><b>Make a Financial Decision Assessment v2 No 1</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90981 (1.6)</b></p>	<p>ACC 11/1/11 <b>Version 2</b> <b>(Feb 2017)</b></p>	<p>\$45.00</p>	<p>This assessment requires the students to research using secondary data (and primary data if they choose to collect it).</p> <p>Information may be collected individually, in groups or as a class. The teacher should decide before commencement of the research which method will be acceptable. Allowing students to work in groups or as a whole class to research information may shorten the time taken for the research activity. Students must be able to provide source details of the evidence they have used in their report justifying their finance decision, linking this to the financial and non-financial reasons for their decision. This means that whatever arrangement is made for research of data (i.e. individual, group or whole class) students must keep track of where the information has come from. The teacher will also be able to give advice to students regarding their chosen sources of information. The report, however, must be an individual effort. The report must <b>supply evidence of research</b> using secondary data at least (and primary data if collected). The assessment relates to Achievement Standard 90981 (1.6).</p> <p><i>Contents: Teacher Notes; Student Practice Assessment; Resources; Assessment Schedule</i></p>
<p><b>Cash Management for a Household Assessment No 1</b></p> <p><b>NZC Level 6</b> <b>NCEA Level 1</b></p> <p><b>Assessment Link</b> <b>AS 90982 (1.7)</b></p>	<p>ACC 11/1/12</p>	<p>\$45.00</p>	<p><i>Published 2011</i></p> <p>This task involves demonstrating understanding of cash management for a household. The assessment task could be adapted for other small entities such as individuals, service businesses, trading businesses, farms, community organisations and schools.</p> <p>This assessment task uses a written report for students to present their findings however teachers can choose other methods of presenting the information such as power points or wall posters. Check points with due dates should be built into this assessment not only to ensure students meet the deadline but also to help the teacher ensure authenticity. Questionnaires could be written by individual students or designed in class as a group activity. The “Possible questions” resource included in this pack could be used for the assessment task. Questions need to be relevant to the entity that is chosen to be used for the task. Teachers can also adapt the task to be completed entirely out of class time or as a mixture of in class and out of class time. Assessment check sheets and authenticity statements have been included in this resource so that students can understand what they</p>

are required to complete for the actual assessment task. This assessment can be used as a practice assessment for Achievement Standard 90982 (1.7).

*Contents: Resource Descriptor, Teacher Notes, Student Practice Assessment; Assessment Check sheet*

## CETA Practice Exams

Title and Keywords	Code	Price	Description/Contents
<b>2023</b>	AE L1 2023	CETA Members \$100.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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>
		Non CETA Members \$140.00	Individual Achievement Standards can be purchased at a cost of \$60 per achievement standard for CETA members & \$95 per achievement standard for non CETA members – state the standard number when ordering.
<b>2022</b>	AE L1 2022	CETA Members \$98.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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>
		Non CETA Members \$130.00	Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members & \$87 per achievement standard for non CETA members – state the standard number when ordering.
<b>2021</b>	AE L1 2021	CETA Members \$98.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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>
		Non CETA Members \$130.00	Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members & \$87 per achievement standard for non CETA members – state the standard number when ordering.
<b>2020</b>	AE L1 2020	CETA Members \$98.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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>
		Non CETA Members \$130.00	Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members & \$87 per achievement standard for non CETA members – state the standard number when ordering.
<b>2019</b>	AE L1 2019	CETA Members \$98.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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>
		Non CETA Members \$130.00	Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard for CETA members & \$87 per achievement standard for non CETA members – state the standard number when ordering.

<b>2018</b>	AE L1 2018	\$98.00	<p>An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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><b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</b></p>
<b>2017</b>	AE L1 2017	\$98.00	<p>An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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><b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</b></p>
<b>2016</b>	AE L1 2016	\$98.00	<p>An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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><b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</b></p>
<b>2015</b>	AE L1 2015	\$98.00	<p>An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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><b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering.</b></p>
<b>2014</b>	AE L1 2014	\$90.00	<p>An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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><b>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering.</b></p>
<b>2013</b>	AE L1 2013	\$90.00	<p>An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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><b>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering.</b></p>

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<b>2012</b>	AE L1 2012	\$90.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <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>
			<b>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering.</b>
<b>2011</b>	AE L1 2011	\$90.00	An examination that covers the three external Achievement Standards 90976 (1.1), 90978 (1.3), 90980 (1.5). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>
<b>2010</b>	AE L1 2010	\$80.00	An examination that covers the five external Achievement Standards 90022 (1.1), 90023 (1.2), 90026 (1.5), 90027 (1.6), and 90028 (1.7). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>
<b>2009</b>	AE L1 2009	\$80.00	An examination that covers the five external Achievement Standards 90022 (1.1), 90023 (1.2), 90026 (1.5), 90027 (1.6), and 90028 (1.7). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards</i>

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