

New Zealand Commerce & Economics Teachers Association Inc

**ceta**

Accounting  
Business Studies  
Digital Technologies  
Economics

Te Aka Pouhoko, Pouoha Tōpū o Aotearoa

# Accounting Resource Catalogue

Educating young people who  
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[www.nzceta.co.nz](http://www.nzceta.co.nz)

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

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## **Accounting Catalogue : Term 1 2025**

**Year 13 : NZC Level 8 : NCEA Level 3**

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# Accounting` Catalogue

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

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## 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:</p> <p><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.</p> <p><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.</p> <p><i>Part 3</i> contains answers to the questions in Part 2.</p> <p><i>Part 4</i> covers Cost-Volume-Profit Analysis. It contains teacher notes, questions and answers.1</p>
<p><b>Spread I.T. In Accounting</b></p> <p>NZC Levels 6, 7, 8 NCEA Level 1, 2, 3</p>	AB4	\$70.00	<p><i>Published 2002</i></p> <p>This resource has been developed to assist teachers with integrating IT into accounting programmes. It addresses areas of the curriculum where delivery can be enhanced by the use of generic software. The generic software used in this resource - Microsoft Excel and Inspiration (a Graphic Organiser package). The resource contains a booklet and computer disk. The booklet covers all levels and contains teacher notes, questions, answers and printed copies of templates. The computer disk contains files of answers and templates.</p>
<p><b>Know Your Business a Job Costing Resource</b></p> <p>NZC Level 8 NCEA Level 3</p>	AB5	\$60.00	<p><i>Revised 2009</i></p> <p>This resource assists with the teaching of NZC Level 8/NCEA Level 3 Accounting Systems and Job Costing. It covers all the requirements for students at this level. There are sections on Job Costing System; Costs; Inventory; Source Documents; Process; Outputs; Activities; and a Glossary of Terms. Solutions and Teacher Notes are included. The Achievement Standard is included for easy reference.</p>
<p><b>Accounting for Companies</b></p> <p>NZC Level 8 NCEA Level 3</p> <p>Conceptual Basis Processing Accounting Reports</p>	AB6	\$70.00	<p><i>Revised 2009</i></p> <p>This resource has been produced to assist with teaching of Company Accounting. It covers The Conceptual Basis of Accounting, Processing and Accounting Reports. It is a comprehensive coverage of company accounting including the application of the Conceptual Basis of Accounting using companies as the context. In particular, reference is made to the New Zealand Framework. The booklet has three sections:</p> <p><i>Part A</i> covers the Conceptual Basis of Accounting using companies as the context.</p> <p><i>Part B</i> includes processing of company information and general accounting transactions which occur in the normal trading operations, e.g. accounting for tax and repurchase of shares, as well as year-end transactions. There is an appendix for teacher reference of Balance Day Adjustments General Journal entries.</p> <p><i>Part C</i> covers preparation of company financial statements.</p> <p><i>Throughout the booklet there is a range of activities, with suggested solutions and teacher notes are also included.</i></p>

<b>Accounting Concepts</b>	AB7	\$60.00	<i>Revised 2009</i>
NZC Levels 6,7,8 NCEA Levels 1,2, 3			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.
<b>CETA New Zealand Curriculum Level 5 - Accounting Handbook</b>	AB9	\$90.00	<i>Published 2011</i>
NZC Level 5			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 & 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. <b>Contents:</b> Introduction 2 Part A - NZC Level 5 Accounting Programme; Developing and Implementing an Accounting Programme; Key Competencies and Values in Accounting; Curriculum Objectives; Resources in Accounting; Assessment in Accounting; Evaluation of an Accounting Programme; Topic Plans Part B- Scheme Planner; Extrapolating the Topics Appendices Appendix One – Possible Term Planners; Appendix Two – Accounting Terms
<b>CETA Accounting - NZC Level 6 &amp; NCEA Level 1 Handbook</b>	AB8	\$90.00	<i>Published 2011 - Edition 2: Published January 2012</i>
NZC Level 6 NCEA Level 1			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. <b>Contents:</b> Introduction Part A What is an Accounting Programme; Aims; Curriculum Principles; Contexts; Resources; Assessment; Developing and implementing an Accounting Programme; Overview of Programme Planning; Programme Planning; Programme Structure; An Approach to Planning; Key Competencies and Values in Accounting; Learning Objectives; Strands; Accounting Scheme Development; Resources in Accounting; Assessment in Accounting; Planning an Assessment Activity; Evaluation of an Accounting Programme; Balance and Access for all Students; Unit Plans Part B Scheme of work for NZC Level 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 Appendices Appendix One – NCEA Level 1 Achievement Standards; Appendix Two – NCEA Level 1 Appendix

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

AB12

\$90.00

*Published 2012*

NZC Level 7  
NCEA Level 2

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

**Contents:** Introduction

**Part A**

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

**Part B**

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

**Appendices**

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

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

AB13

\$60.00

*Published 2012*

NZC Level 7  
NCEA Level 2

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

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

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

Statement of Accounting Policies

Income Statement

Balance Sheet/Statement of Financial Position

Cash flow Statement

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

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

assets

liabilities

equity

income

expenses

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

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

Suggested solutions are included

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

AB14

\$90.00

*Published October 2012*

NZC Level 8  
NCEA Level 3

This booklet has been developed to assist schools and teachers when designing and implementing programmes for Accounting appropriate for The New Zealand Curriculum Level 8; the Accounting Learning Objectives and assessing using the NCEA Level 3 Achievement Standards. It further develops the Senior Secondary Teaching and Learning Guidelines for Accounting published by the Ministry of Education. This comprehensive booklet addresses all 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.

**Contents:** Introduction

**Part A**

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

**Part B**

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

**Appendices**

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



## Resources for All Levels

Title and Keywords	Code	Price	Description/Contents
<b>It's Not Cricket – It's Accounting</b>	ACC 07/2/1	\$30.00	<p>A useful activity for the first few weeks of accounting or as a revision task. Students play a game of cricket as a class to illustrate the importance of collecting and recording data and interpreting the results. The teacher instructions explain the game and its relationship with accounting, the accounting terminology developed in the game and key points from the game. A concise list of rules of the game is included, along with necessary templates for recording results.</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Teacher Game Instructions; The Rules of the Game for Students; Interpreting the Results Template; Master Score Sheet Template.</i></p>
<b>Accounting Snakes and Ladders</b>	ACC 07/4/3	\$30.00	<p>Here is a great way to engage your students in learning and revision by using an Accounting Snakes and Ladders Game covering the topics of banking, source documents, account payments, credit cards. How to Use instructions give information on how to play the game and the equipment required. Templates for copying are included in the resource.</p> <p><i>Contents: The Snakes &amp; Ladders Board Game Template; How to Use Instructions; Playing Pieces; Star Template</i></p>
<b>Accounting Policies Card Game</b>	ACC 07/4/5	\$35.00	<p><i>Part A</i> Accounting Policy Identification is a useful tactile activity to help students see the application of Accounting Policies within the financial statements. Teacher instructions on how the activity is played are included.</p> <p><i>Part B</i> Accounting Policies Identify and Apply is an activity which challenges the students to apply their knowledge of the Accounting policies in a fun tactile way. Teacher instructions on how the activity is played are included.</p> <p><i>Contents: Part A – Accounting Policies Identification; 1 x Policy names; 1 x Income Statement and Balance Sheet Part B Accounting Policies Identify and Apply 1 x 10 cards; 3 titles; 9 policy cards; 9 detail cards; 9 application cards</i></p>
<b>Accounting Concepts Card Game</b>	ACC 07/4/6	\$35.00	<p>Applying the Concepts is a useful progressive activity to illustrate the application of Accounting Concepts within Accounting Reports. By staggering the resource, it can be used for a wide variety of abilities. This activity is split into 4 stages which get progressively more difficult. Stage One – for the students who need the most guidance with this topic, through to Stage Four – the most capable students.</p> <p><i>STAGE ONE 1;</i> Place the matching Definition card beside the appropriate concept 2; Place the matching Application card beside the appropriate concept 3; Complete the application cards (based on the case below) by using the words in the box.</p> <p><i>STAGE TWO 1</i> Match the definition with the concept;2 Fill in the gaps in the definition cards; 3 Match the application cards to the definition; 4 Fill in the gaps on the application cards by using the case.</p> <p><i>STAGE THREE 1</i> Match the definition with the concept;2 Fill in the gaps in the definition cards;3 Use the case below to identify an application of the concept</p> <p><i>STAGE FOUR 1</i> Write a definition for each of the concepts below; 2 Use the case below to identify an application of each of the concepts in the list</p> <p><i>Contents: Resource Descriptor; Teacher Notes; Teacher Instructions on How to Use; Scenario; Answers; Stages One, Two, Three and Four – varying in difficulty</i></p>
<b>Accounting Element Classification Cards</b>	ACC 08/2/4	\$35.00	<p><i>Key Competencies:</i></p> <p><i>Thinking:</i> developing understanding and making decisions, <i>Participating and contributing,</i> participate actively in a learning activity, <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 13– Curriculum Level 8 – NCEA Level 3

General Resources			
Title and Keywords	Code	Price	Description/Contents
<b>Assessment Link</b> <b>AS 91406 (3.3)</b> <b>Cashflow</b> <b>Statements:</b> <b>Cooperative</b> <b>Learning Activity</b>	ACC 05/3/15v2	\$30.00	<p>This cooperative learning activity could be used at Level 3 for external Achievement Standard 91406 (3.3) – <i>demonstrate understanding of a company financial statement preparation</i> – focusing on cashflow statements. It contains six sets of four cards each. Students work in groups by polling the information on their cards. Suggested solutions are included</p> <p><i>Contents: Teacher Notes; How to Use; 6 sets of Card Masters; Suggested Solutions</i></p>
NZC Level 8 NCEA Level 3			
<b>Assessment Link</b> <b>AS 91406 (3.3)</b> <b>Statement of Cash</b> <b>Flows</b>	ACC 06/2/3v2	\$30.00	<p>A comprehensive resource, which addresses explanations and rationale for a statement of cash flows, with notes on how to prepare each item and seven activities written to build up students' knowledge and skills in preparing statements of cash flows. Suggested solutions to the activities are included.</p>
NZC Level 8 NCEA Level 3			
<b>Assessment Link</b> <b>AS 91406 (3.3)</b> <b>PowerPoint Cash</b> <b>Flow Statement</b> <b>Activity</b>	ACC 06/4/2v2	\$40.00	<p>This resource consists of a hands-on activity that can be used as an introduction to cash flow statements The PowerPoint has 84 slides. It is a step by step process to complete the cash flow statement. All calculations are done in 3 column ledgers which can be completed by students during the presentation. The resource is suitable for Year 13 Accounting and will guide students' understanding of calculations needed for preparing the statement.</p>
NZC Level 8 NCEA Level 3			
<b>Assessment Link</b> <b>AS 91408 (3.5)</b> <b>Setting Prices:</b> <b>Surfboard Shane</b>	ACC 05/3/1v2	\$30.00	<p><i>Revised 2013</i></p> <p><i>Learning Objective: Manage the financial affairs of individuals, whānau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global, to enable internal and external users to make effective and ethical decisions.</i></p> <p>This activity is on CVP calculations for a surfboard business. There are two parts to the task. Task One is calculating CVP figures for the current business and Part Two brings in external factors which affect the surfboard business.</p> <p><i>Contents: Resource Descriptor; Introduction; Part One Questions; Part Two Questions Suggested Answers</i></p>
NZC Level 8 NCEA Level 3			
<b>Assessment Link</b> <b>AS 91408 (3.5)</b> <b>Cash Budgets</b>	ACC 05/3/3v2	\$30.00	<p><i>Revised 2013</i></p> <p><i>Learning Objective: calculate and interpret information from initial data</i></p> <p>A good resource for Cash Budgets. Teachers could easily adapt the material to include CVP, and recommendation/evaluation of information for management decision making.</p> <p><i>Contents: Resource Descriptor; Introduction; Tasks; Solutions</i></p> <p><i>Key Competency Focus: Managing Self</i></p>
NZC Level 8 NCEA Level 3			
<b>Assessment Link</b> <b>AS 91408 (3.5)</b> <b>Cashflow Problem</b> <b>Solving Activity</b>	ACC 05/3/5v2	\$30.00	<p><i>Revised 2013</i></p> <p><i>Learning Objective: Make use of appropriate communication tools and skills to</i></p> <p><i>process, report and interpret information for individuals, whānau, and small, medium,</i></p> <p><i>or large entities, including community organisations, that may be local, regional, national, or global</i></p>

A resource that helps students reinforce their learning of calculations needed to prepare a Cash Flow Statement. Skills developed in this activity include problem solving, communication, numeracy, and self-management and cooperative skills.

*Contents: Teacher Notes; Instructions; Cashflow Question Cards; Suggested Answers*

<p><b>Assessment Link</b>  <b>AS 91408 (3.5)</b>  <b>Breakeven Analysis</b>  <b>No 1</b></p>	<p>ACC  10/2/4</p>	<p>\$40.00</p>	<p>Students are encouraged to develop decision making skills about sales, volume targets and prices of goods and services. The Part A of the resource is a PowerPoint covering Breakeven Analysis theory points. Part B is the Activities include definitions; tables and graphs for fixed variable cost, and Identification of break-even; short answer questions; overview of contribution margin; using formulae tasks; task on contribution margin ratio.</p>
<p>NZC Level 8  NCEA Level 3</p>			<p><i>Contents: Teacher Notes; Overview; Part A - Breakeven Analysis PPT; Part B - Cost Volume Profit Analysis Activities</i></p>
<p><b>Assessment Link</b>  <b>AS 91408 (3.5)</b>  <b>Breakeven Analysis</b>  <b>No 2</b></p>	<p>ACC  10/4/1v2</p>	<p>\$40.00</p>	<p><i>Revised 2010</i>  This resource contains a comprehensive PowerPoint relating to Break Even Analysis as a management tool. It addresses each of the costs: fixed; variable; semi-variable and semi-fixed, as well as total revenue; break even analysis; break-even point; contribution margin and contribution Margin Ratio. Appropriate graphs and examples are included.</p>
<p>NZC Level 8  NCEA Level 3</p>			<p><i>Contents: Teacher Notes; PowerPoint with 22 slides</i></p>
<p><b>Assessment Link</b>  <b>AS 91409 (3.6)</b>  <b>Job Costing</b></p>	<p>ACC  05/3/8v2</p>	<p>\$30.00</p>	<p><i>Revised 2013</i>  <i>Learning Objective: Manage the financial affairs of individuals, whānau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global, to enable internal and external users to make effective and ethical decisions.</i>  Here's a great activity for last period on Friday. This introduction exercise to job costing is a group activity which requires students to build a decent sized house and record all their costs, including labour and overheads, on a job cost sheet. The resource contains a job cost sheet, marking schedule and points for teachers to consider. The resource links to Achievement Standard 91409 (3.6)</p>
<p>NZC Level 8  NCEA Level 3</p>			<p><i>Contents: Resource Descriptor; Instructions; Job Cost Sheet; Points for Teachers to Consider; Suggested Marking Schedule</i></p>
<p><b>Assessment Link</b>  <b>AS 91409 (3.6)</b>  <b>Job Costing Mix 'n'</b>  <b>Match Activity</b></p>	<p>ACC  05/3/17v2</p>	<p>\$30.00</p>	<p>An excellent mix 'n' match resource for Job Costing. It includes three sets of cards: Set One gives the name of the document or record; Set Two gives an example of each document or record; and Set Three gives a description of each document or record.</p>
<p>NZC Level 8  NCEA Level 3</p>			<p><i>Contents: Teacher Notes; How to Use; 3 Set One Master Sheets; 3 Set Two Master Sheets; 3 Sets Three Master Sheets</i></p>
<p><b>Assessment Link</b>  <b>AS 91409 (3.6)</b>  <b>Job Costing</b>  <b>Subsystems Source</b>  <b>Documents</b></p>	<p>ACC  10/2/10</p>	<p>\$40.00</p>	<p>This resource covers the source documents used for Level Three Job Cost Subsystem. It also shows the links between the source documents and the general journal entries. It contains notes and examples of a number of source documents and two exercises, one covering the source documents and the second also covering the general journal entries. <i>Contents: Teacher Notes; Teacher Guidelines; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; Source Documents used in a Job Cost Subsystem – Notes; Activities; Additional Activity Ideas; Student Checklist; Suggested Solutions; Templates</i></p>
<p>NZC Level 8  NCEA Level 3</p>			

<b>Statement of Changes in Equity</b>	ACC 06/2/2v2	\$30.00	This comprehensive resource relating to Changes in Equity has been written to reflect the new international standard format and contains a number of graduated exercises designed to help teachers and students build up their knowledge and skills to produce a complete Statement of Changes in Equity. The resource is suitable for Year 13 Accounting scholarship students. Theory and presentation notes, student activities and suggested solutions are included.
NZC Level 8 NCEA Level 3			<i>Contents: How to Use Guide; Student/Teacher Notes; Step-by-step Notes; Putting it all Together; 4 Student Activities; Suggested Solutions</i>
<b>Scholarship</b>			
<b>Differential Reporting</b>	ACC 06/4/3v2	\$35.00	This resource consists of short case studies, using a decision chart to distinguish whether a company is an exempt company or a reporting entity. The resource is suitable for Year 13 Accounting and will improve students' knowledge and understanding of the different concepts. Prior knowledge of the content is a prerequisite. CETA has available a poster on Differential Reporting which would be useful when using this resource.
NZC Level 8 NCEA Level 3			
<b>Revaluation of Assets Appendix Updated</b>	ACC 10/2/2	\$40.00	This resource is written for the March 2010 update to the Level 3 Appendix. There is a PowerPoint covering the revaluation of land; buildings; available-for-sale financial assets and financial assets held for trading. The PowerPoint covers the journal entries for the revaluations and how these revaluations are shown in the Statement of Comprehensive Income and the Statement of Changes in Equity. There are two student exercises with solutions covering all of the revaluations the journal entries and the effects on the Statement of Comprehensive Income and the Statement of Changes in Equity.
NZC Level 8 NCEA Level 3			<i>Contents: Teacher Notes; Teacher Guidelines; Curriculum Links; Key Competencies; Qualifications Framework; Content Development; Assessment Guidelines; PowerPoint – 15 slides; Two Activities; Suggested Solutions</i>
<b>PowerPoint</b>			
<b>Accounting Scattergories</b>	ACC 05/3/16	\$30.00	A team game that encourages lateral thinking, and at the same time forces students to think quickly in a competitive environment against a timer. Instructions on how to play the game are included, along with templates of category cards and answer cards.
NZC Levels 7, 8 NCEA Levels 2, 3			<i>Contents: Teacher Notes; How to Use; 3 Category Card Master Sheets; 3 Answer Card Master Sheets</i>

## Teaching & Learning Packs

Title and Keywords	Code	Price	Description/Contents
<b>Accounting Concepts for Companies</b>  <i>Teaching &amp; Learning Pack</i>  NZC Level 8 NCEA Level 3	ACC 13/2/2	\$75.00	<p><i>Published 2013</i></p> <p>This comprehensive resource covers all of the aspects of accounting concepts for companies. There is a 118 slide PowerPoint that is ready to use in the classroom or could be given to students directly if they are doing concepts as an extension. The PowerPoint has slides of notes; how to answer exam type questions; examples of students' answers in exam questions and how to better the answers; and notes to teachers on many slides (that would also be good for students doing the work themselves). The PowerPoint covers what is a company; company regulations (Companies Act, Financial Reporting Act, XRB, GAAP, fair representation), general purpose financial reports and the relevant components of NZ Framework. Along with the comprehensive PowerPoint there are four sets of student activities with suggested solutions based on four actual annual reports from publicly listed companies (Restaurant Brands Ltd; Air New Zealand Ltd; HallensteinGlasson Holdings Ltd; Xero Ltd).</p> <p>At the conclusion of this topic students should be able to understand:</p> <ul style="list-style-type: none"> <li>features and legal requirements of companies</li> <li>a reporting entity and its legal requirements</li> <li>contents and purpose of a general-purpose financial report</li> <li>qualitative characteristics</li> <li>concepts</li> </ul> <p>This is a comprehensive pack of everything for the topic of Concepts for a Company.</p> <p><b>The resource covers all the requirements for the preparation for the assessment of the external Achievement Standard 91404 (3.1).</b></p> <p><i>Contents: Resource Descriptor, Content Development; power point (118 slides); Activities with solutions</i></p>
<b>Accounting for Partnerships</b>  <i>Teaching &amp; Learning Pack</i>  NZC Level 8 NCEA Level 3	ACC 13/1/1	\$75.00	<p><i>Published 2013</i></p> <p>Learning Objective 8.1 Manage the financial affairs of individuals, whānau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global, to enable internal and external users to make effective and ethical decisions.</p> <p>Learning Objective 8.2 Make use of appropriate communication tools and skills to process, report and interpret information for individuals, whānau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global.</p> <p>This comprehensive resource packages all of the elements of accounting for partnerships. There is a 67 slide PowerPoint that is ready to use in the classroom that covers why would a business set up as a partnership; the legalities; partnership agreements; processing; financial reporting; explanations of the profit sharing clauses and how to answer the explain questions in AS 3.2. Linked to the PowerPoint are 18 activities with suggested answers. It is a pack of everything you need to teach the topic of partnerships. <b>The resource covers all the requirements for the preparation for the assessment of the internal Achievement Standard 91405 (3.2).</b></p> <p><i>Specific Content at the conclusion of this topic students should be able to</i></p> <ul style="list-style-type: none"> <li><i>understand why and when a partnership is chosen as the ownership structure</i></li> <li><i>understand the legalities of setting up and running a partnership</i></li> <li><i>understand a partnership agreement</i></li> <li><i>prepare journal entries for the formation of a partnership</i></li> </ul>



*prepare ledger accounts specific to a partnership*  
*prepare financial statements for a partnership*  
*fully explain the reasons for profit sharing clauses in a partnership agreement*

**Contents:** Resource Descriptor, Content Development; Partnership 67 slide power point; Balance Day Adjustment resource; Profit Sharing Clauses table; Activities 1-18

**Company Financial Statements**

ACC  
13/2/4

\$75.00

*Published 2013*

*Teaching & Learning Pack*

NZC Level 8  
NCEA Level 3

This is a comprehensive pack of everything you need to teach financial statements for a company, which is a very large topic! This resource package covers the processing and preparation of financial statements for companies. There is a comprehensive 116 slide PowerPoint that covers accounting entries (journals and ledgers), Income Statement; Statement of Comprehensive Income; Statement of Financial Position; Statement of Cash Flows and theory explanations. Also included is a PowerPoint on cash flows There are activities and suggested solutions that cover these areas as well. At the conclusion of this topic students should be able to understand the accounting entries for a company  
 prepare journal entries for a company  
 prepare ledger accounts specific to a company  
 understand the financial statements that companies are required to prepare  
 prepare an Income Statement for a company  
 prepare a Statement of Comprehensive Income for a company  
 prepare a Statement of Financial Position for a company  
 understand the calculations for the cash inflows and outflows for a company  
 prepare a Statement of Cash Flows for a company  
 explain why accounting entries are prepared for a company  
**The resource covers all the requirements for the preparation for the assessment of the external Achievement Standard 91406 (3.3).**

*Contents: Resource Descriptor, Content Development; power point (116 slides); PowerPoint on cash flows (23 slides) Activities with solutions*

**Investment Consulting! Preparing a Report for a Potential Shareholder**

ACC  
14/1/4

\$75.00

*Published 2014*

*Teaching & Learning Pack*

NZC Level 8  
NCEA Level 3

This resource is a pack of everything for the interpretation of an annual report and has been designed to be used to teach and support the topic of preparing a report for an external user that interprets the annual report of a New Zealand reporting entity as well as be incorporated into the assessing of internal Achievement Standard 91407 (3.4): *Prepare a report for an external user that interprets the annual report of a New Zealand reporting entity.* The comprehensive resource covers all of the aspects of preparing a report for a potential shareholder that interprets the annual report of a New Zealand reporting entity. There is a 101 slide PowerPoint that is ready for the classroom and can be used alongside the actual assessment for AS91407 (3.4). The PowerPoint has slides of notes; two videos of potential shareholders, examples of how to write aspects of the report; and guidelines for a successful report. The PowerPoint covers the client, the entity and its economic activities, the analysis, and the report writing. Alongside the comprehensive PowerPoint and linked to it are 10 student activities with suggested answers based on previous student's reports.  
*Contents: Resource Descriptor, Content Development; Comprehensive Overview PowerPoint (101 slides, including video), Student Activities (10 activities) with Teacher Points to Consider (Suggested Answers)*

**Shall We, or Shan't We? Informed Decision Making**

ACC  
13/2/1

\$75.00

*Published 2013*

*Teaching & Learning Pack*

NZC Level 8  
NCEA Level 3

This comprehensive package contains a variety of contextual based activities which allow students to develop their understanding of CVP analysis, budgeting and decision making. Activities are developed to progressively provide more challenge and build upon previous ideas. All activities are based around a context allowing students to apply their analysis to a given business. Students need to extract information from a description. In addition to activities, there is a PowerPoint covering all of the key points from the unit. The PowerPoint is animated and allows for practise of skills throughout. Examples of practical activities to enhance student understanding are included. Suggested solutions are provided for all tasks.

At conclusion of this topic students should be able to:

Recognise fixed and variable costs

Calculate contribution margin

Calculate breakeven quantity

Calculate quantity required to reach a given level of profit

Calculate contribution margin ratio

Calculate margin of safety

Prepare a CVP statement

Prepare a cash budget

Understand the importance of budgeting and comparing budget to actual outcome

Distinguish between a routine and strategic decision and be able to justify

Justify a business decision with financial and non-financial reasoning.

**The resource covers all the requirements for the preparation for the assessment of the external Achievement Standard 91408 (3.5).**

*Contents: Resource Descriptor, Content Development; Decision Making slide power point (61 slides); Activities 1-13 with solutions*

**How do businesses get the selling price right! Job Costing**

ACC  
13/2/3

\$75.00

*Published 2013*

*Teaching & Learning Pack*

NZC Level 8  
NCEA Level 3

This resource package covers the processes and elements required for allocating costs to jobs. There is PowerPoint presentation that is ready to use in the classroom that covers an explanation of the purpose of job costing, the processing of financial information to calculate the costs of jobs and how to answer the explain requirements in the relevant achievement standard assessment. Alongside the PowerPoint are some activities with suggested solutions. This is a comprehensive pack of everything you need to teach the topic of Job Costing.

At the conclusion of this topic students should be able to

- understand why an entity operates a job costing subsystem
- understand the various elements of a job costing subsystem
- understand the purpose of internal controls and source documents used within a job costing subsystem
- understand the process for selecting a suitable base for allocating overheads
- prepare source documents and correctly allocate costs to jobs
- understand the reasons for under or over applied overheads
- prepare general journals and general ledgers for a job costing subsystem
- fully explain the purpose and application of the elements of a job costing subsystem to enable the entity to maintain its viability

**The resource covers all the requirements for the preparation for the assessment of the internal Achievement Standard 91409**



**(3.6).**

*Contents: Resource Descriptor, Content Development; power point (87 slides); Activities with solutions*

## Mini-progress Packs

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<b>Management Decision Making</b>  NZC Levels 8 NCEA Levels 3  <b>Assessment Link</b> <b>AS 91408 (3.5)</b>	ACC 20/2/4	\$60.00	<p>This pack provides a range of activities to help student's build confidence in their ability to process financial information for management decision making. The activities are split into mini tasks and allow students to practise skills in smaller chunks. Through these activities, students will improve their financial information understanding and lead them towards making sound management decisions. All activities come with answers and a number of them are self-marking for instant feedback. All activities are set and ready to be uploaded to a student learning system or formatted for easy printing. This is an ideal accompaniment to a unit of learning for Achievement Standard 91408 (3.5) Management Decision Making</p> <p>The activities in this pack are designed to complement a teaching and learning programme for Management Decision Making. They focus on calculations and definitions to build confidence to then be able to make informed decisions.</p> <p><b>1 Routine or Strategic</b> Students identify whether a decision is routine or strategic (self-marked) and then think about justification of this. A suggested solution is provided on the file for them to compare to.</p> <p><b>2 Financial or Non-financial information</b> 3 scenarios are presented (possible decisions) and students need to identify possible financial or non-financial information that would enhance decision making. Answers provided on separate file.</p> <p><b>3 FC VC CM Calculations</b> 3 scenarios involving recognising fixed and variable costs and calculating the contribution margin. Figures are self-marking.</p> <p><b>4 FC VC CM BE Calculations</b> 3 scenarios involving recognising fixed and variable costs and calculating the contribution margin and breakeven quantity of sales. Figures are self-marking.</p> <p><b>5 CM BE MOS Calculations</b> 3 scenarios involving calculating the contribution margin, breakeven quantity of sales and margin of safety. Figures are self-marking.</p> <p><b>6 CM BE TP Calculations</b> 3 scenarios involving calculating the contribution margin, breakeven quantity of sales and quantity required to achieve target profit. Figures are self-marking.</p> <p><b>7 Matching terms</b> A simple mix and match of common terms covering a variety of ideas from Management Decision Making. Answer file provided.</p> <p><b>8 CVP graph</b> Students have to identify appropriate labels for CVP graph and then finish sentences below explaining the relationship between curves. Answer file provided</p> <p><b>9 CVP statements</b> Students prepare a CVP statement from a case study of information involving the calculation of fixed and variable costs. Changes are then made to the scenario and a second CVP statement is required. Self-marking.</p> <p><b>10 Types of managers</b> Students identify which type of manager each person is based on a short statement. Followed up with students identify possible decisions the manager would be involved in. Answer file provided.</p> <p><b>11 Cash Budget</b> Students prepare the Cash Budget in 3 sections</p> <ul style="list-style-type: none"> <li>• cash receipts (including cash from credit customers),</li> <li>• cash payments</li> <li>• then bring these together with the bank balances</li> </ul> <p>This activity is self-marking.</p>

## Student Based Activities Packs for Consolidation or Revision

<i>Title and Keywords</i>	<i>Code</i>	<i>Price</i>	<i>Description/Contents</i>
<p><b>Consolidating Concepts</b></p> <p>NZC Levels 8 NCEA Levels 3</p> <p><i>Student Based Activities Pack for Consolidation or Revision</i></p> <p><b>Assessment Link</b> <b>AS 91404 (3.1)</b></p>	ACC 19/3/1	\$50.00	<p>This resource is a reinforcement and consolidation of the key concepts required to succeed in the examination for Achievement Standard 3.1. This resource focuses on learning the concepts and the writing of examination-based questions using The Warehouse Group Ltd as the context. Students can use this resource for examination revision or for extra writing tasks. Teachers can use this resource to help teach the concepts, or they can use the tasks as activity sheets in class. Each question has suggested solutions and the solutions are highlighted to show the step-up in quality of answers.</p> <p>This resource has been developed to assist the teaching of Conceptual basis in Achievement Standard 3.1. It can be used to help students in writing answers to examination-based questions.</p> <p><b>The topics are:</b></p> <ul style="list-style-type: none"> <li>• The features of reporting entities</li> <li>• Reporting requirements</li> <li>• NZ Framework general concepts</li> <li>• NZ Framework financial elements</li> </ul> <p><b>Each topic has three parts:</b></p> <ul style="list-style-type: none"> <li>• PowerPoint</li> <li>• Activity sheet</li> <li>• Suggested solutions</li> </ul>
<p><b>We're all in this Together - Partnerships</b></p> <p>NZC Levels 8 NCEA Levels 3</p> <p><i>Student Based Activities Pack for Consolidation or Revision</i></p> <p><b>Assessment Link</b> <b>AS 91405 (3.2)</b></p>	ACC 13/4/4	\$50.00	<p>This pack is designed to provide an alternative to textbook driven activities for the preparation of financial information for Partnerships. The activities are flexible in their design so can be repeated without repetition of results. The activities can be run as a class, or in smaller groups/pairs.</p> <p>The activities include partnership formation journal entries, understanding clauses of partnership agreements leading to the effect they will have on the partnership and preparation of Profit Distribution Statements.</p> <p>The activities allow students to work collaboratively and assess each other through checking accuracy.</p> <p>The activities would provide excellent preparation for students leading into an assessment on the Partnerships topic.</p> <p>Due to the nature of the activities, it is not possible to include suggested answers. You may like to get the students to work in pairs to enable peer checking of student work. The activities are designed to allow repetition of skills and could be used throughout the topic as well as in preparation for assessments.</p> <p>Some resources require some pre-lesson preparation if this is necessary it is noted.</p> <p>Specific Content supports how to:</p> <ul style="list-style-type: none"> <li>• Prepare partnership formation journal entries</li> <li>• Calculate goodwill</li> <li>• Calculate allowance for doubtful debts</li> <li>• Understand the purpose of different partnership agreement clauses and the impact these have on the partnership</li> <li>• Prepare Profit Distribution Statements for partnerships</li> </ul> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Student Activities including PowerPoints Partnership Journal Entries (7 slides); Why would you do that? (5 slides)</i></p>

<b>Excelling in Partnerships</b>	ACC 19/1/3	\$70.00	<p>This pack extensively covers processing, reporting and explaining elements for Partnerships. The activities are designed to build student confidence in Partnership Formation, Equity Accounts, Profit Distribution and Explaining Elements. The activities have a self-marking function to provide instant feedback for students. The activities generally increase level of difficulty, so students are challenged as they progress. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content and application of skills. These resources are ideal to be uploaded to a Learning Management System to enable students to work through the material at their own pace or as revision/preparation for the internal assessment.</p> <p>The activities are designed so that they can be completed electronically. It may be appropriate to load these onto the school network for students to complete either in class or as homework. Templates are provided for the entries required. For the final elements exercise, this will need to be assessed as it does not have a self-marking function. This could be peer or teacher assessed.</p> <p>The pack consists of the following files:</p> <ul style="list-style-type: none"> <li>• Partnership Formation entries (4 activities)</li> <li>• Profit Distribution Statements (3 activities)</li> <li>• Equity accounts (4 activities)</li> <li>• Overall exercise covering Formation Entries; Profit Distribution Statement and Equity accounts. There are two of these A and B.</li> <li>• Explaining the Elements.</li> </ul>
<i>Student Based Activities Pack for Consolidation or Revision</i>			
NZC Level 8 NCEA Level 3			
<b>Assessment Link</b> <b>AS 91405 (3.2)</b>			
<b>Know Your Craft Reinforcing Company Reporting Theory AS 91406 (3.3)</b>	ACC 15/3/3	\$50.00	<p>This reinforcement package specifically covers the theory questions in AS91406. These questions are commonly answered poorly by students and therefore they are not able to demonstrate comprehensive understanding for company reporting. This package is designed to assist teachers and students in understanding what is required to answer the theory questions at an excellence level. It is a pick-up and go reinforcement pack that consists of cue cards, language terms used, exemplars, exam practice, and student exemplars with suggested solutions.</p> <p>Specific Content: At the conclusion of this topic students should be able to:</p> <ul style="list-style-type: none"> <li>• Understand the language terminology used in the theory questions of the 91406 (3.3) examination</li> <li>• Write at the level required for each type of question</li> <li>• Scaffold answers effectively</li> </ul>
NZC Level 8 NCEA Level 3			
<b>Companies Cramming Reinforcing Company Financial Statements AS 91406 (3.3)</b>	ACC 15/4/2	\$50.00	<p>This reinforcement pack for company financial statement preparation covers the key aspects required to succeed in the Level 3 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 processing and reporting for companies. The content covers:</p> <ul style="list-style-type: none"> <li>• Checklist</li> <li>• key teaching points</li> <li>• revision notes</li> <li>• flash cards</li> </ul>
<b>NZC Level 8</b>			

## NCEA Level 3

- student exercises
- suggested solutions

This resource is designed to assist teachers in examination technique and helping students to understand the depth required to show comprehensive understanding for the Level 3 NCEA Accounting examination. It can be used to reinforce the topic in term four and fully prepare students for the examination.

It covers the processing and reporting for companies. The explanation of the entries is covered in the resource 'Know your Craft' ACC 15/3/3. The pack complements the NZCETA Teaching and Learning Pack ACC 13/2/4 'Company Financial Statements' and practice assessment pack ACC 13/3/2 'Company Financial Statements'.

### Specific Content

At conclusion of this topic students should be able to:

- prepare journal entries for companies
- prepare relevant general ledger accounts for companies
- adjust a trial balance for balance day adjustments
- prepare an Income Statement
- prepare a Statement of Comprehensive Income and accompanying notes
- prepare a Statement of Financial Position and accompanying notes
- prepare a Statement of Cash Flows

**Processing Fun –  
Companies Financial  
Statements** ACC 14/2/4 \$50.00

NZC Levels 8  
NCEA Levels 3

*Student Based  
Activities Pack for  
Consolidation or  
Revision*

**Assessment Link  
AS 91406 (3.3)**

This resource pack aims to provide teachers with fun student-centred activities for the classroom. It links with Achievement Standard 91406 (3.3).

Activities are designed to use after each small topic within the standard to consolidate the skills and knowledge students have attained. 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 fun opportunities provided for in this pack from a station activity, I have who has, to spotting the lie about dividends.

This pack contains activities that cover a recap of balance day adjustments, shares, taxation, dividends and asset revaluation.

The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students. All resources and activities are designed to be used as they are or adapted to meet the needs of your students and region. Resources are practical and most require preparation before using in the classroom. Detailed instructions and guidelines on how to use each activity are included.

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

- Record balance day adjustments from level two
- Prepare journal entries and ledgers for share issue, including share issue through a share broker
- Identify taxation journal entries
- Identify key ideas and facts about dividends

Prepare journal entries for asset revaluation

**Excelling in  
Companies – Part A  
Reporting**

ACC  
15/1/1

\$70.00

*Student Based  
Activities Pack for  
Consolidation or  
Revision*

NZC Level 8  
NCEA Level 3

**Assessment Link  
AS 91406 (3.3)**

This pack extensively covers processing (calculations, journal entries and ledger accounts) and presentation of company **Statement of Comprehensive Income** and **Statement of Financial Positions** including notes to these statements. The activities are designed to build student confidence in stages by introducing tax, dividends, revaluations, share issues and repurchases individually before combining in full statements. Each new skill has 3 supporting contexts to allow sufficient practice. A large number of the activities have a self-marking function to provide instant feedback for students. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content.

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

Complete journal entries for balance day adjustments, share issues, repurchases, tax, dividends, revaluations and closing entries

Prepare an accurate and complete Statement of Comprehensive Income including notes

Prepare an accurate and complete Statement of Financial Position including notes

**Excelling in  
Companies – Part B  
Cash Flow**

ACC  
16/2/2

\$70.00

*Student Based  
Activities Pack for  
Consolidation or  
Revision*

NZC Level 8  
NCEA Level 3

**Assessment Link  
AS 91406 (3.3)**

This resource provides opportunities for students to practise components of company Statement of Cash Flows. It introduces each section; operating, investing and then financing prior to completing the full statement.

The activities are designed to complement the teaching and learning of Statement of Cash Flows, students will need to have had prior learning in how to deal with additional information. Where the activities cover 3 contexts, the first has the most structure, through to the third with the least structure.

The activities are designed so that they can be completed electronically. It may be appropriate to load these onto the school network for students to complete either in class or as homework. Templates are provided for the entries required. For the longer activities it may be worthwhile printing the original resource page to reduce the need to switch between screens. Students should be encouraged to take advantage of Excel's skills in calculation, rather than typing a number in direct, use the calculation function e.g. To add up a column of numbers, students could enter =SUM (select the cells to add), this should reduce the likelihood of calculation errors. Students can select cells from one tab to be used in another. Given the activities are self-marking, there is no need for additional answer files.

**The pack is set up in 7 parts, the files numbered to correspond with this.**

**1 Identifying operating, investing and financing.** A short activity to assess learner's ability to correctly classify aspects of the statements as to which section they will be required for to complete cash flow calculations.

**2 Cash from customers and cash to suppliers** These activities are designed to give learners time to practice the significant calculations that are required to determine cash from customers (accounts receivable) and cash to suppliers (accounts payable).

**3 Cash from Operating.** These activities involve the cash from customers and to suppliers as well as additional operating calculations. Templates and hints have been



provided for the first activities however, this support is reduced as they move towards Task 3. When the yellow cells are completed correctly, they will turn green.

**4 Cash from Investing.** As per operating the activities centre around the calculations for this section and support is reduced as they move towards Task 3. Please note a Trade in example is included. When the yellow cells are completed correctly, they will turn green.

**5 Cash from Financing.** As per operating and investing the activities centre around the calculations for this section and support is reduced as they move towards Task 3. When the yellow cells are completed correctly, they will turn green.

**6 and 7 Full Statement of Cash Flows.** These activities incorporate the calculations required for all sections as well as the completion of the full statement. It may help to print the resource page here for ease of the learner.

**Can You Explain This Please?**

ACC  
22/4/1 \$60.00

*Student Based Activities Pack for Consolidation or Revision*

Theme:  
Financial Reporting

**Assessment Link AS 91406 (3.3)**

*NZC Level 8, learning objective 2:*

*Students will gain knowledge, skills and experience to make use of appropriate communication tools and skills to process, report and interpret information for individuals, whanau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global.*

This resource focuses on developing student confidence and ability in writing detailed explanations for the treatment and disclosure of accounting entries for companies.

Students can often struggle with knowing where to start in writing explanations. These activities are designed to support learners in this process. The activities have a literacy focus in that they are staggered in levels of support to encourage students to work towards independence in developing explanations. Early activities involve rearranging sentences, punctuation and completing sentences. Later activities require students to complete activities with no support. There are 8 different contexts for students to practise. Each activity has a resource which enables students to use evidence in their written explanations.

Suggested solutions are provided for all activities.

This is an ideal resource to be used in the teaching and learning for Company Financial Reporting at Level Three.

activities have a focus on developing written responses to company reporting theory. They encourage learners to develop confidence in justifying the treatment and disclosure of accounting elements and financial statements. They are differentiated in the support they provide to complete the tasks. The first tasks require students to improve sentences/phrases with appropriate punctuation and editing. The least support is in the final tasks where students are expected to be able to write responses themselves from the resource context provided.

This approach is designed to support literacy development for the student throughout their practise.

Each activity provides some stimulus material that provides learners with evidence to use in their responses.

Suggested Solutions are provided.

The recommended structure when approaching these questions is **What How Why** where possible. This encourages students to build up to a justified response.

Note that not every question requires debit/credit reference as it may not always be appropriate.

**Specific Content**

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

- Develop a justified explanation for how accounting entries are treated and disclosed for companies.
- Use the What, How, Why Framework

<p><b>What will happen if ... Decision Making</b></p>	<p>ACC 13/4/3</p>	<p>\$50.00</p>	<p>This pack is designed to provide a variety of ways to reinforce and practise management decision making skills and theory. The pack covers CVP calculations, cash budgets and theory. The activities are designed to be able to be used over and over, again with a variety of outcomes. The activities can be used with a whole class, small group or pairs.</p> <p>Students will be encouraged to master the skills required for this unit and can then test their knowledge in the team quiz at the end. The activities allow for students to develop their reasoning and justifying skills and see the flow on effects of events on CVP calculations.</p> <p>Due to the nature of the activities it is not possible to include suggested answers (except for the quiz). You may like to get the students to work in pairs to enable peer checking of student work. Alternatively, you may choose to restrict the activity to the same outcome for all students as a demonstration and then allow students to extend with their own information.</p> <p>Some resources require some pre-lesson preparation if this is necessary it is noted below.</p> <p>Specific Content supports how to:</p> <ul style="list-style-type: none"> <li>• Calculate contribution margin</li> <li>• Calculate break even quantity and sales</li> <li>• Calculate quantity to achieve target profit</li> <li>• Calculate the budgeted cash from accounts receivable</li> <li>• Calculate the budgeted cash to accounts payable</li> <li>• Explain elements of management decision making</li> </ul> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Student Activities, including PowerPoints Pick Me Up (8 slides); Beaut Books (10 slides) Conquer Concepts (53 slides); Suggested Answers</i></p>
<p>NZC Levels 8 NCEA Levels 3</p>			
<p><i>Student Based Activities Pack for Consolidation or Revision</i></p>			
<p><b>Assessment Link</b> <b>AS 91408 (3.5)</b></p>			
<p><b>Reflecting on Decisions Reinforcing Decision Making</b> <b>AS 91408 (3.5)</b></p>	<p>ACC 15/4/1</p>	<p>\$50.00</p>	<p>This is a comprehensive revision pack for student directed use covering Achievement Standard 91408 (3.5). The pack contains a checklist for students which they can use to tailor their revision program to those skills they are less confident with. In addition, there are tips for assessments, detailed revision notes, versatile flash cards and a selection of activities to practise the skills required for this topic (all answers provided). Students could independently and confidently use this to support their revision for the decision-making topic at NCEA Level 3.</p> <p>The pack complements the NZCETA Teaching and Learning Pack ACC 13/2/1 "Shall we, or shan't we?" and practice assessment pack ACC 13/3/3 "Nelson Wine Tours".</p> <p>Specific Content: - At conclusion of this revision topic students should be able to:</p> <ul style="list-style-type: none"> <li>• Define and identify different cost terms</li> <li>• Calculate a selection of acceptable CVP measures e.g. Contribution margin, breakeven quantity, margin of safety</li> <li>• Explain what the CVP measures mean for an entity and</li> </ul>
<p>NZC Level 8 NCEA Level 3</p>			



- how they influence decision making
- Prepare and explain the purpose of a CVP Statement
- Identify and explain the different types of budgets businesses use
- Calculate and explain a variance from budget
- Prepare a detailed cash budget
- Identify and explain the different types of managers
- Explain the different roles, information required, and decisions made by managers
- Identify and explain a routine and strategic decisions
- Identify financial information from a context
- Identify non-financial information from a context
- Use both financial and non-financial information to justify a recommendation
- Explain consequences of decisions both short and long term
- Use evidence from calculations to justify a recommendation

<b>The Joy of Job Costing</b>	ACC 13/4/2	\$50.00	<p>This resource pack provides teachers with fun and practical student-centred activities for the classroom, something different from worksheets and workbook activities. The aim of the pack is to provide teachers with activities to use after each small topic within the standard as well as a final activity to consolidate the skills and knowledge students have attained. 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.</p> <p>Students will enjoy the fun opportunities provided for in this pack from an interactive overheads activity to a practical activity requiring students to design and create customised biscuits.</p> <p>The main aspects of job costing covered are overheads, sources documents and job cost theory.</p> <p>The various activities and suggested answers are intended to be used to support the delivery of the curriculum content and help develop key competencies relevant to your students.</p> <p>All resources and activities are designed to be used as they are or adapted to meet the needs of your students and region.</p> <p>Resources are practical and most require preparation before using in the classroom. Instructions and guidelines on how to use each activity are included.</p> <p>Specific Content supports how to:</p> <ul style="list-style-type: none"> <li>• Calculate the pre-determined overhead rate</li> <li>• Calculate overheads applied</li> <li>• Calculate over/under-applied overheads</li> <li>• Prepare source documents for the job cost process – material requisition, time sheet, job cost card and invoice</li> <li>• Justify the application of elements of a job cost subsystem</li> <li>• Explain the links between source documents and accurate job costing</li> </ul> <p><i>Contents: Resource Descriptor, Teacher Guidelines, Student activities including PowerPoints - Sweet Overheads (5 slides); Job Costing (3 slides); Typing it Altogether (6 slides); Suggested answers (10 slides) and extension activity, Suggested answers</i></p>
NZC Levels 8 NCEA Levels 3			
<i>Student Based Activities Pack for Consolidation or Revision</i>			
<b>Assessment Link</b> <b>AS 91409 (3.6)</b>			

## Interactive Resources

<b>Title and Keywords</b>	<b>Code</b>	<b>Price</b>	<b>Description/Contents</b>
<b>Interactive Packs to Support NCEA Level 3 Accounting</b>	ACC L3 SDL3	\$160.00 for pack of any three of the Level 3 Interactive Resources	<b>A pack of ANY THREE of the Level 3 Interactive Resources which are detailed below</b>
NZC Level 8 NCEA Level 3		<b>OR</b>	<b>OR</b>
	ACC L3 SDL2	\$100 for pack of any two of the Level 3 Interactive Resources	<b>A pack of ANY TWO of the Level 3 Interactive Resources which are detailed below.</b>
<b>NOTE: If you purchase either of these packs which generate a purchase discount you cannot also claim a member's discount</b>			
<b>Interactive Supporting Concepts</b>	ACC 16/1/3/1	\$70.00	This resource provides a series of activities that can be used independently by students to either develop or reinforce their understanding of the concepts that are essential for the external examination of AS 91404, Conceptual Basis for a reporting entity. The activities in which all of them have a self-marking function to provide instant feedback for students. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content.
<b>PART A &amp; PART B</b>			
NZC Level 8 NCEA Level 3			This resource provides opportunities for students to practise various aspects Achievement Standard 3.1 These activities are designed to complement the teaching and learning of Achievement Standard 3.1.
<b>Assessment Link AS 91404 (3.1)</b>			The activities are designed so that they can be completed electronically. It may be appropriate to load these onto the school network for students to complete either in class or as homework. Templates are provided for the entries required. The solutions are embedded into the activities and students can self-mark. The resource is in two parts – PART A and PART B
			<b>PART A covers:</b>
			<ul style="list-style-type: none"> <li>• General concepts</li> <li>• Reporting entity</li> <li>• Reports</li> <li>• Stakeholders</li> <li>• Example questions</li> </ul>
			<b>PART B covers:</b>
			<ul style="list-style-type: none"> <li>• Financial elements (definition and recognition criteria, measurement base)</li> <li>• Qualitative characteristics</li> <li>• General Concepts</li> </ul>
<b>Interactive Supporting Partnerships Processing &amp; Reporting</b>	ACC 18/2/3	\$70.00	This comprehensive resource is in two parts and is a package of videos explaining the different aspects of Partnership processing and reporting. Each video explains a different topic, works through an example and has an exercise with answers for students to complete. The ACC 18/2/3 Partnership Part A package includes videos on formation entries, explaining profit clauses, preparing a profit distribution statement, while ACC 18/2/4 Partnership Part B covers current accounts, and preparing the equity section. It is a resource that has multiple uses such as a flipped classroom model where students watch the video prior to coming to your class; students that miss a lesson; students that need some extra help; exam revision; relief lessons. This resource has been developed to be used to teach the Formation and Profit Distribution section of Partnerships as part of
<b>PART A Formation Profit Distribution Causes Profit Distribution Statements</b>			

NZC Level 8  
NCEA Level 3

**Assessment Link  
91405 (3.2)**

the NCEA Level Three Accounting programme. **It is suggested that students have the opportunity to work through ACC 18/2/4 Partnerships Part B in order to complete the requirements of the topic**

**The topics in ACC 18/2/3 Partnerships Part A are**

- Formation entries
- Profit distribution clauses
- Profit distribution statement

**Each has four parts:**

- Instructional video that can be uploaded to your student management system (mp4 file that is ready to go)
- Worksheet that matches the question in the video (worksheet, word file)
- Answers to the worksheet which matches the answers given in the video (worksheet answers, word file)
- PowerPoint of the material discussed in the video (ppt file)

**Specific Content in ACC 18/2/3 Part A**

At conclusion students should be able to:

- process the journal entries required to form a partnership
- explain different aspects of profit distribution for a partnership
- prepare a profit distribution statement

**It is suggested that students have the opportunity to work through**

**ACC 18/2/4 Partnerships Part B in order to complete the requirements of the topic**

**Interactive  
Supporting  
Partnerships  
Processing &  
Reporting**

ACC  
18/2/4

\$70.00

This comprehensive resource is in two parts and is a package of videos explaining the different aspects of Partnership processing and reporting. Each video explains a different topic, works through an example and has an exercise with answers for students to complete. The Part A package includes videos on formation entries, explaining profit clauses, preparing a profit distribution statement, while Part B covers current accounts, and preparing the equity section. It is a resource that has multiple uses such as a flipped classroom model where students watch the video prior to coming to your class; students that miss a lesson; students that need some extra help; exam revision; relief lessons.

This resource has been developed to be used to teach the Formation and Profit Distribution section of Partnerships as part of the NCEA Level Three Accounting programme. **It is suggested that students, have the opportunity to work through ACC 18/2/3 Part A prior to Part B in order to complete the requirements of the topic**

**The topics in ACC 18/2/3 Partnerships Part B are**

- Current accounts
- Equity Note

**Each has four parts:**

- Instructional video that can be uploaded to your student management system (mp4 file that is ready to go)
- Worksheet that matches the question in the video (worksheet, word file)
- Answers to the worksheet which matches the answers given in the video (worksheet answers, word file)
- PowerPoint of the material discussed in the video (ppt file)

**Prior Learning** Students should have some knowledge of how to prepare a journal entry and ledger account. As well students should have an understanding, of Partnership Formation, and Profit Distribution Clauses and Profit Distribution Statement.

**Specific Content in Partnerships Part B**

At conclusion students should be able to:

- prepare current accounts for partnerships
- prepare the equity ledger accounts for a partnership
- prepare the equity section of a statement of financial position for

NZC Level 8  
NCEA Level 3

**Assessment Link  
91405 (3.2)**

a partnership

**It is suggested that students have the opportunity, to work through ACC 18/2/3 Part A, in order to complete the requirements of the topic**

**Interactive  
Supporting  
Company  
Reporting**

ACC  
16/1/3/2

\$70.00

This resource provides a series of activities that can be used independently by students to either develop or reinforce their understanding of the processing and theory of a reporting entity essential for the external examination of AS 91406, company financial reporting. There 10 activities in which all of them have a self-marking function to provide instant feedback for students. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content.

**PART A  
Equity Transactions  
& The Theory**

This resource provides opportunities for students to practise various aspects of Achievement Standard 3.3.

NZC Level 8  
NCEA Level 3

The activities are designed to complement the teaching and learning of Achievement Standard 3.3.

The activities are designed so that they can be completed electronically. It may be appropriate to load these onto the school network for students to complete either in class or as homework. Templates are provided for the entries required.

**Assessment Link  
AS 91406 (3.3)**

For the longer activities it may be worthwhile printing the original trial balance to reduce the need to switch between screens. Students should be encouraged to take advantage of Excel's skills in calculation, rather than typing a number in direct, use the calculation function e.g. To add up a column of numbers, students could enter =SUM (select the cells to add), this should reduce the likelihood of calculation errors. Students can select cells from one tab to be used in another.

The solutions are embedded into the activities and students can self-mark.

**This pack is PART A supporting Company Reporting and covers:**

AS 3.3 Company Reporting: The equity transactions

AS 3.3 Company Reporting: The theory

**Interactive  
Supporting  
Company  
Reporting  
PART B No 1**

ACC  
16/2/3

\$70.00

This resource provides a series of activities that can be used independently by students to either develop or reinforce their understanding of the processing, theory, and reporting of a reporting entity essential for the external examination of AS 91406, company financial reporting. This resource provides opportunities for students to practise aspects of Achievement Standard 3.3 - the activities are designed to complement the teaching and learning of Achievement Standard 3.3 and are designed so that they can be completed electronically. It may be appropriate to load these onto the school network for students to complete either in class or as homework. Templates are provided for the entries required.

**Cash Flows &  
Financial Statements**

NZC Level 8  
NCEA Level 3

For the longer activities it may be worthwhile printing the original trial balance to reduce the need to switch between screens. Students should be encouraged to take advantage of Excel's skills in calculation, rather than typing a number in direct, use the calculation function e.g. To add up a column of numbers, students could enter =SUM (select the cells to add), this should reduce the likelihood of calculation errors. Students can select cells from one tab to be used in another.

The solutions are embedded into the activities and students can self-mark.

**This pack is PART B supporting Company Reporting and covers:**

AS 3.3 Company Reporting: Statement of Cash flows

AS 3.3 Company Reporting: Financial Statements

**Assessment Link  
AS 91406 (3.3)**

There 14 activities in which all of them have a self-marking function to provide instant feedback for students. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content.

**NOTE: Part A is in ACC 16/1/3/2 detailed above**

This comprehensive resource is a package of videos explaining the different aspects of Company Reporting. Each video explains a different topic, works through an example and has an exercise with answers for students to complete. The package includes videos on reviewing balance day adjustments; completing balance day adjustments specific to companies; preparing the Statement of Comprehensive Income and accompanying notes; preparing the Statement of Financial Position and accompanying notes; preparing the Statement of Cash Flows (divided in to the three sections – Operating, Investing and Financing). This is a resource that has multiple uses such as a flipped classroom model where students watch the video prior to coming to your class; students that miss a lesson; students that need some extra help; exam revision; relief lessons.

This resource is designed to be used to teach Companies as part of the NCEA Level Three Accounting programme.

Each of the topics:

- Reviewing Balance Day Adjustments
- Company Balance Day Adjustments
- Statement of Comprehensive Income and notes
- Statement of Financial Position and notes
- Statement of Cash Flows – Operating, Investing, Financing

Has four parts:

- instructional video that can be uploaded to your student management system (mp4 file that is ready to go)
- Worksheet that matches the question in the video (worksheet, word file)
- Answers to the worksheet which matches the answers given in the video (worksheet answers, word file)
- PowerPoint of the material discussed in the video (ppt file)

Specific Content: At conclusion of this topic students should be able to financial statements for a company, incorporating balance day adjustments, and the accompanying notes:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows

Contents: Resource Descriptor; Videos; Student worksheet, Worksheet Suggested Solutions, PowerPoint file.

This comprehensive resource is a package of videos explaining the different parts of Company Processing. Each video explains a different topic, works through an example and has an exercise with answers for students to complete. The package includes videos on issuing shares, repurchasing shares, taxation, dividends, revaluations, equity accounts and answering the explanation questions. This is a resource that has multiple uses such as a flipped classroom model where students watch the video prior to coming to your class; students that miss a lesson; students that need some extra help; exam revision; relief lessons.

Teacher Guidelines

This resource is designed to be used to teach Companies as part of the NCEA Level Three Accounting programme.

Each of the topics:

- Issue of shares
- Repurchase of shares
- Taxation

**Interactive Supporting Company Reporting PART B No 2**

ACC 17/3/5 \$70.00

NZC Level 8  
NCEA Level 3

Assessment Link  
AS 91406 v2 (3.3)

**Interactive Supporting Company Processing**

ACC 17/2/3 \$70.00

NZC Level 8  
NCEA Level 3

Assessment Link AS  
91406 v2 (3.3)



- Dividends
- Revaluation of Land and Buildings
- Revaluation of Financial Assets
- Equity accounts
- Explanations

Has four parts:

- Instructional voiceover video that can be uploaded to your student management system (mp4 file that is ready to go)
- Worksheet that matches the question in the video (worksheet, word file)
- Answers to the worksheet which matches the answers given in the video (worksheet answers, word file)
- PowerPoint of the material discussed in the video (ppt file)

Specific Content At conclusion of this topic students should be able to prepare journal entries, ledger accounts and explain the following:

- Issue of shares
- Repurchase of shares
- Taxation
- Dividends
- Revaluation land and buildings
- Revaluation of financial assets
- Equity accounts

Resource Descriptor

Contents: Videos; Student worksheets; Worksheet Suggested Solutions; PowerPoint files

**Interactive Supporting Management Decision-making PART A**  
Key Concepts & Calculations

ACC  
16/1/3/3

\$70.00

This resource provides a series of activities that can be used independently by students to either develop or reinforce their understanding of the calculations and theory essential for the external examination of AS 91408, management decision-making. There 9 activities in which all of them have a self-marking function to provide instant feedback for students. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content.

NZC Level 8  
NCEA Level 3

This resource provides opportunities for students to practise various aspects Achievement Standard 3.5.

The activities are designed to complement the teaching and learning of Achievement Standard 3.5.

The activities are designed so that they can be completed electronically. It may be appropriate to load these onto the school network for students to complete either in class or as homework. Templates are provided for the entries required.

The solutions are embedded into the activities and students can self-mark.

**Assessment Link AS 91408 (3.5)**

**This pack is PART A supporting Management Decision-making and covers:**

AS 3.5 Management Decision making: Key Concepts  
AS 3.5 Management Decision making: Calculations

**Interactive Supporting Management Decision-making PART B**  
**Cash Budgets**

ACC  
16/3/3

\$70.00

This resource provides a series of activities that can be used independently by students to either develop or reinforce their understanding of the calculations and theory essential for the external examination of AS 91408, management decision-making. There 13 activities in which all of them have a self-marking function to provide instant feedback for students. All activities are Excel files and set up to be completed electronically. Templates are provided so that students can focus on content.

NZC Level 8  
NCEA Level 3

The solutions are embedded into the activities and students can self-mark.

This pack is set up in 2 parts covering the following:

**Assessment Link  
AS 91408 (3.5)**

**This pack is PART B supporting Management Decision-making and covers:**

AS 3.5 Management Decision making: Cash Budgets

**NOTE: Part A is in ACC 16/1/3/3 detailed above**

AS 3.5 Management Decision making: Key Concepts

AS 3.5 Management Decision making: Calculations

**Interactive  
Management  
Accounting  
AS 91408 (3.5)**

ACC  
21/3/1

\$70.00

Assessment Link: Achievement Standard 3.5 (AS 91408)

Demonstrate understanding of management accounting to inform decision-making

This pack allows the learners to set the pace as they work through the video tutorials covering management decision making. Each video works through an example and then students complete a worksheet to check their understanding.

**There are four videos** that cover: Introduction to management decision making; Preparing a Cash Budget including Accounts Receivable and Accounts Payable tables; Cost, Volume, Profit calculations; Making a decision.

These videos work through all of the material needed for the External Assessment 91408 Demonstrate understanding of management accounting to inform decision-making.

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 Management Decision Making
- Preparing a Cash Budget
- CVP calculations
- Making a Decision

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

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

- Prepare a Cash Budget
- Understand the cost concepts
- Understand the difference between a routine and strategic decision
- Calculate CVP calculations
- Make a decision with financial and non-financial decisions

**Video Tutorials  
Introduction  
Decision Making  
Preparing a Cash  
Budget  
CVP calculations  
Making a Decision**

**NZC Level 8  
NCEA Level 3**

**Interactive  
Supporting  
Job Cost  
Subsystems**

ACC  
19/2/4

\$70.00

This resource is a package of videos explaining the different aspects of Job costing. This is not a comprehensive resource and should be used to introduce or reinforce the topic. It is a resource that has multiple uses such as a flipped classroom model where students watch the video prior to coming to your class; students that miss a lesson; students that need some extra help; exam revision and relief lessons. Each video explains a different topic, works through an example and has an exercise with answers for students to complete.

**NZC Level 8  
NCEA Level 3**

The resource has been developed to be used to assist in the teaching of Job costing both in terms of calculating the cost of a job

**Assessment Link**

AS 91409 (3.6)		and the processing for a Job cost system.
<p><b>The topics in are:</b></p> <ul style="list-style-type: none"> <li>• Introduction to Job Costing</li> <li>• Direct Labour</li> <li>• Direct Materials</li> <li>• Factory Overhead</li> <li>• Job Cost Card</li> <li>• Invoicing</li> <li>• Under or Overapplied Overhead</li> <li>• Accounting for Job Costing</li> </ul> <p>Each has four parts:</p> <ul style="list-style-type: none"> <li>• Instructional video that can be uploaded to your student management system (mp4 file that is ready to go)</li> <li>• Worksheet that matches the question in the video (worksheet, word file)</li> <li>• Answers to the worksheet which matches the answers given in the video (worksheet answers, word file)</li> <li>• PowerPoint of the material discussed in the video (ppt file)</li> </ul> <p><b>Specific Content</b></p> <ul style="list-style-type: none"> <li>• Complete a Timesheet and Materials Requisition form</li> <li>• Calculate the total cost of a job and complete a Job Cost Card</li> <li>• Calculate under or over applied overhead</li> <li>• Complete an Invoice</li> <li>• Prepare ledger accounts for Work-in-progress and Factory Overhead</li> </ul>		
<p><b>It's Revision Time</b>      ACC 21/1/7    \$60.00</p> <p><b>Interactive Revision:</b> <b>Conceptual Basis of Accounting</b></p> <p><b>NZC Level 8</b> <b>NCEA Level 3</b></p> <p><b>Assessment Link</b> <b>AS 91404 (3.1)</b></p>		<p><b>Achievement Objective(s):</b> Demonstrate understanding of Accounting concepts for a New Zealand reporting Entity. This comprehensive resource package covers preparation for the Level 3 Accounting examination with revision video covering the external AS 3.1 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 Three Accounting examination. Contents: Resource Descriptor; Video 3.1; Revision Worksheet 3.1; Revision Worksheet Suggested Solutions 3.1 <i>NZCETA also has another comprehensive interactive packs available for NCEA Level Three AS 3.1 teaching that would also be useful – ACC 16/1/3/1. CETA members teaching Level 3 Accounting in 2020 were emailed this resource in September.</i></p>
<p><b>It's Revision Time</b>      ACC 21/1/8    \$60.00</p> <p><b>Interactive Revision:</b> <b>Financial Reporting</b></p> <p><b>NZC Level 8</b> <b>NCEA Level 3</b></p> <p><b>Assessment Link</b> <b>AS 91406 (3.3)</b></p>		<p><b>Achievement Objective(s):</b> Demonstrate understanding of company financial statement preparation. This comprehensive resource package covers preparation for the Level 3 Accounting examination with revision video covering the external AS 3.3 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 Three Accounting examination. Contents: Resource Descriptor; Video 3.3; Revision Worksheet 3.3; Revision Worksheet Suggested Solutions 3.3 <i>NZCETA also has other comprehensive interactive packs available for NCEA Level Three AS 3.3 teaching that would also be useful – ACC 16/1/3/2; ACC 16/2/3; ACC 17/3/5; ACC 17/2/3. CETA members teaching Level 3 Accounting 2020 were emailed this resource in September 2020.</i></p>
<p><b>It's Revision Time</b>      ACC 21/1/9    \$60.00</p> <p><b>Interactive Revision:</b> <b>Decision-Making</b></p> <p><b>NZC Level 8</b> <b>NCEA Level 3</b></p>		<p>Demonstrate understanding of management accounting to inform decision-making. This comprehensive resource package covers preparation for the Level 3 Accounting examination with revision video covering the external AS 3.5 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 Three Accounting examination. Contents: Resource Descriptor; Video 3.5; Revision Worksheet 3.5;</p>



**Assessment Link**  
**AS 91408 (3.5)**

Revision Worksheet Suggested Solutions 3.5.  
NZCETA also has other comprehensive interactive packs available for NCEA. Level Three AS 2.4 teaching that would also be useful – ACC 16/1/3/3; ACC 16/3/3.  
**CETA members teaching Level 3 Accounting in 2020 were emailed this resource in September 2020.**

Interactive  
Getting the Job Done

ACC 24/1/1 \$70.00

**Interactive Revision:**  
Job Costing

**NZC Level 8**  
**NCEA Level 3**

**Assessment Link**  
**AS 91409 (3.6)**

Achievement Objective(s) *Demonstrate understanding of a job cost subsystem for an entity.*  
This resource is designed to help students gain confidence with Job Costing through enhancing their skills and helping them to move forward. It helps support the skills needed to succeed in Achievement Standard 3.6. 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 the activity being self-marking or using the provided suggested solutions. This resource covers all of the essential skills needed for this internal assessment. There are self-marking activities covering: the different types of expenses in a job cost subsystem (direct and indirect); overheads and how to calculate an overhead rate and under/over applied overheads; how to prepare job cost cards; how to prepare invoices; how to prepare the ledger accounts for the job cost subsystem. These are all on excel and are self-marking. In addition, there is a powerpoint covering the explaining of the elements of the job cost subsystem. This covers over the requirements for Achieved, Merit and Excellence.

**Specific Content**

1. Introduction – covers types of costs.
2. Overheads
3. Job Cost Cards
4. Invoices
5. Ledger Accounts
6. Job Costing Explanations

**Assessment Guidelines**

The following assessment methods are suggested:

- Checking answers against the suggested solutions
- Retrying excel exercises until their answer goes green
- Peer assessment

## Achievement Standards Assessments

Title and Keywords	Code	Price	Description/Contents
<b>Fletcher Building Ltd Assessment AS 3.1 No 1 external</b>  NZC Level 8 NCEA Level 3	ACC 13/3/1	\$55.00	<p><b>Published 2013</b></p> <p><b>Demonstrate understanding of accounting concepts for a New Zealand reporting entity</b></p> <p>This resource is an assessment activity to address the requirements of Achievement Standard 91404. It includes a practice assessment, suggested solutions, and a suggested judgement statement. Due to the suggested time of 60 minutes required to carry out the assessment of this Achievement Standard it is unlikely that a student will have the required time in a period to complete the practice assessment. Teachers could therefore split the assessment into 2 or 3 parts. This resource meets <i>Accounting Learning Objective 8.1 - Manage the financial affairs of individuals, whānau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global, to enable internal and external users to make effective and ethical decisions.</i> and <i>Accounting Learning Objective 8.2 - Make use of appropriate communication tools and skills to process, report and interpret information for individuals, whānau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global.</i></p> <p><i>Contents: Resource Descriptor; Practice Assessment, Questions Achievement Standard 91404 (AS 3.1); Suggested Solutions); Suggested Judgement Statements</i></p>
<b>Blenheim Outdoor Living Supplies Assessment AS 3.2 No 1 internal</b>  NZC Level 8 NCEA Level 3	ACC 13/1/2	\$55.00	<p><b>Demonstrate understanding of accounting for partnerships</b></p> <p>This resource is a practice assessment which uses a business Blenheim Outdoor Living Supplies for the requirements of assessing partnerships to meet the Achievement Standard 91405 (3.2) internal. It can be used as a practice assessment or separated to parts to use in-class or as revision. It is intended to be used to support the teaching and learning pack Accounting for Partnerships ACC 13/1/1.</p> <p><i>Contents: Resource Descriptor; Assessment Guidelines; Student Practice Assessment; Suggested Solutions and Assessment Schedule.</i></p>
<b>Green Fingers Garden Centre &amp; Style &amp; Beauty Assessment AS 3.2 No 2 internal</b>  NZC Level 8 NCEA Level 3	ACC 17/2/1	\$55.00	<p><b>Published 2017</b></p> <p>This resource covers <u>two</u> contexts (<i>Green Fingers Garden Centre</i> and <i>Style and Beauty</i>) which allow students to practise their skills in preparing partnership processing and financial statements along with justifying elements of a Partnership Agreement in context. This is suitable as a practise assessment for AS91405.</p> <p>Full suggested solutions and assessment schedule are provided for each task.</p> <p>Before embarking on these practise assessments, it is expected that students have covered all the necessary learning to allow them to process and present partnership financial information and justify elements of a partnership agreement. The emphasis should be on the elements allowing the business to continue into the future. All justifications should be in relation to the context provided and use examples appropriate to that business context.</p> <p><b>Specific Content</b></p> <p>In order to complete this assessment, the student needs to be able to:</p> <ul style="list-style-type: none"> <li>• Prepare opening journal entries for partnerships</li> <li>• Prepare a profit distribution statement based on resource information and profit-sharing clauses provided</li> <li>• Prepare current and capital accounts for partners</li> <li>• Prepare the equity section and accompanying notes for a Partnership Statement of Financial Position</li> <li>• Explain advantages to becoming a partnership</li> <li>• Justify elements of the Partnership Agreement</li> </ul>

Resource Descriptor  
 Teacher Guidelines  
 Assessment Activities – Practice Assessment 1: Green Fingers  
 Garden Centre & Practice Assessment 2: Style and Beauty  
 Suggested Solutions; Assessment Schedule

**Cash Flow  
 Statement  
 Assessment  
 AS 3.3 v2 No 1  
 external**

ACC  
 09/4/4v2 \$55.00

*Revised 2013*  
 A useful resource for teaching or revising Statement of Cash Flows at NCEA Level 3.  
 Use in conjunction with the Statement of Cash Flows power point.  
 It includes:  
 why do a Statement of Cash Flows?  
 calculating cash from Operating Activities  
 calculating cash from Investing Activities  
 calculating cash from Financing Activities  
 completing a Statement of Cash Flows  
 This resource contains a power point presentation and a student task sheet to accompany it. The student task sheet provides templates for students to apply their new knowledge to the task throughout the power point. They should complete the full Statement of Cash Flows in their books as they go. Therefore, the worksheet will contain all of the workings and in their books will be the completed Statement of Cash Flows. This resource is suitable for use with Achievement Standard 91406.  
*Contents: Teacher Notes; Student Task Sheet 26 PowerPoint Slides*

**Company Financial  
 Statements  
 Assessment  
 AS 3.3 No 2  
 external**

ACC  
 13/3/2 \$55.00

*Published 2013*  
***Demonstrate understanding of company financial statement preparation***  
 This resource is an assessment activity that assesses all of the elements of preparing financial statements for companies. This includes journal entries, ledger entries, financial statements (including Statement of Cash Flows) and company elements questions. This resource is in four parts:  
 Company Accounting entries  
 Company Financial Statements  
 Statement of Cash Flows  
 Company Accounting Elements  
 The assessment activities would be ideally used at different stages during the teaching and learning of financial statements for companies but could be assessed over a number of lessons at the end of the topic. The assessment activities are all based on the same entity, the Statement of Cash Flows uses the information from the Company Financial Statements assessment so this should be done in a separate lesson.  
**Specific Content**  
 journal entries  
 ledger accounts  
 Statement of Comprehensive Income including notes  
 Statement of Financial Position including notes  
 Statement of Cash Flows  
 company accounting elements  
*Contents: Resource Descriptor; Teacher Guidelines; Assessment Activities: – Company Accounting Entries – Company Financial Statements – Statement of Cash Flows – Company Accounting Elements; Suggested Solutions with assessment schedule and judgement Statement*

NZC Level 8  
 NCEA Level 3

<b>Assessment AS 3.5 v2 No 1 external</b>	ACC 06/4/7v2	\$40.00	<p><i>Revised 2013</i></p> <p><b><i>Demonstrate understanding of management accounting to inform decision-making</i></b></p> <p>This resource was originally a CETA practice assessment for Level 3 Accounting. It has now been updated to address the requirements of IFRS, and split into three resources, each addressing a particular Achievement Standard. This one is for Achievement Standard 91408 (3.5) – <i>Demonstrate understanding of management accounting to inform decision-making</i>. It is suitable for use as an in-class activity or as a practice assessment. Suggested answers with judgement statement are included.</p> <p><i>Contents: Teacher Notes; Question One – Explain Management Decision Making; Question Two – Cost Volume Profit Analysis; Question Three – Cash Budget; Suggested Solutions</i></p>
<b>Nelson Wine Tours Assessment AS 3.5 No 2 external</b>	ACC 13/3/3	\$55.00	<p><i>Published 2013</i></p> <p><b><i>Demonstrate understanding of management accounting to inform decision-making</i></b></p> <p>This resource is an assessment activity to address the requirement of Achievement Standard 91408 (3.5). It includes 4 parts which would ideally be assessed in 4 individual sittings. All questions relate to the same resource and context of Nelson Wine Tours Ltd. Each question has guidelines for grade score marking so could be assessed individually. The resource thoroughly assesses a variety of skills and knowledge across the achievement standard.</p> <p><b>Specific Content</b></p> <ul style="list-style-type: none"> <li>Identify and describe types of costs in context</li> <li>Calculate and interpret a variety of cost measures such as contribution margin and breakeven</li> <li>Use financial and non-financial information in context to reason whether a goal is likely to be achieved</li> <li>Prepare detailed financial information in the form of a Cash Budget</li> <li>Interpret financial information in context and in combination with non-financial information use this to make an informed decision</li> <li>Identify and describe different decision types in context</li> <li>Thoroughly justify a decision in context incorporating financial and non-financial information</li> <li>Make links between information and how this informs the decision making of businesses in context</li> </ul> <p><i>Contents: Resource Descriptor; Teacher Guidelines; Assessment Activities; Suggested Solutions; Assessment Schedule; Judgement Criteria for grade score marking</i></p>
<b>Assessment AS 3.6 v2 No 1 internal</b>	ACC 06/4/6v2	\$35.00	<p><i>Revised 2013</i></p> <p><b><i>Demonstrate understanding of a job cost subsystem for an entity</i></b></p> <p>This resource was originally a CETA practice assessment for Level 3 Accounting. It has now been updated to address the requirements of IFRS, and split into three resources, each addressing a particular, Achievement Standard. This one is for Achievement Standard 91409 (3.6) – <i>Demonstrate understanding of a job cost subsystem for an entity</i>. It is suitable for use as an in-class activity, suggested answers are included.</p> <p><i>Contents: Teacher Notes, Questions, Suggested Solutions</i></p>
<b>Theatre Costume Designers Wearable Works Assessment AS 3.6 No 2</b>	ACC 13/3/4	\$50.00	<p><i>Published 2013</i></p> <p><b><i>Demonstrate understanding of a job cost subsystem for an entity</i></b></p> <p>This resource is an assessment activity to address the requirement of</p>

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**internal**

NZC Level 8  
NCEA Level 3

Achievement Standard 91409 (3.6). It includes 2 parts, Part A addresses application of job costing elements for a manufacturing firm, while Part B addresses justifying application of the accounting elements for job costing. Part A's material is required to answer Part B. All questions relate to the same resource and context. It has been written as an in-class assessment. The resource thoroughly assesses a variety of skills and knowledge across the achievement standard. This assessment is in TWO parts – Part A and Part B - each which will require an hour to complete as an in-class assessment. Students will require their material from Part A to complete Part B. Every question relates to the same context Theatre Costume Designers – Wearable Works.

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

*Solutions; Assessment Schedule*

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## CETA Practice Exams

2024	AE L3 2024	CETA Members \$100.00	An examination that covers the three external Achievement Standards 91404 (3.1),91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>
		Non CETA Members \$140.00	Individual Achievement Standards can be purchased at a cost of \$70 per achievement standard for CETA members & \$98 per achievement standards for non CETA members – state the standard number when ordering.
2023	AE L3 2023	CETA Members \$100.00	An examination that covers the three external Achievement Standards 91404 (3.1),91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</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 standards for non CETA members – state the standard number when ordering.
2022	AE L3 2022	CETA Members \$98.00	An examination that covers the three external Achievement Standards 91404 (3.1),91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</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 standards for non CETA members – state the standard number when ordering
2021	AE L3 2021	CETA Members \$98.00	An examination that covers the three external Achievement Standards 91404 (3.1),91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</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 standards for non CETA members – state the standard number when ordering
2020	AE L3 2020	CETA Members \$98.00	An examination that covers the three external Achievement Standards 91404 (3.1),91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</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 standards for non CETA members – state the standard number when ordering
2019	AE L3 2019	CETA Members \$98.00	An examination that covers the three external Achievement Standards 91404 (3.1),91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</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 standards for non CETA members – state the standard number when ordering



2018	AE L3 2018	\$98.00	An examination that covers the three external Achievement Standards 91404 (3.1), 91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering</b>
2017	AE L3 2017	\$98.00	An examination that covers the three external Achievement Standards 91404 (3.1), 91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering</b>
2016	AE L3 2016	\$98.00	An examination that covers the three external Achievement Standards 91404 (3.1), 91406 (3.3), 91408 (3.5). <i>Includes Teacher Notes, Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering</b>
2015	AE L3 2015	\$98.00	An examination that covers the three external Achievement Standards 91404 (3.1), 91406 (3.3), 91408 (3.5). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$55 per achievement standard – state the standard number when ordering</b>
2014	AE L3 2014	\$90.00	An examination that covers the three external Achievement Standards 91404 (3.1), 91406 (3.3), 91408 (3.5). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering</b>
2013	AE L3 2013	\$90.00	An examination that covers the three external Achievement Standards 91404 (3.1), 91406 (3.3), 91408 (3.5). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering</b>
2012	AE L3 2012	\$90.00	An examination that covers the five external Achievement Standards 90500 (3.1), 90501 (3.2), 90502 (3.3), 90503 (3.4), and 90505 (3.6). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>  <b>Individual Achievement Standards can be purchased at a cost of \$40 per achievement standard – state the standard number when ordering</b>
2011	AE L3 2011	\$90.00	An examination that covers the five external Achievement Standards 90500 (3.1), 90501 (3.2), 90502 (3.3), 90503 (3.4), and 90505 (3.6). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>

201-1	ACC 11/1/17	\$17.00	This resource contains extracts from previous CETA Practice Exams where questions included GST. The questions, schedules and in some cases resources, have been updated to meet the increase in GST to 15%. Teachers may well wish to use the previous CETA Practice Exams and could replace the out-of-date questions with the following ones, or they may wish to use them as stand-alone packs. <i>Contents: Years 2008; 2009; 2010</i>
2010	AE L3 2010	\$80.00	An examination that covers the five external Achievement Standards 90500 (3.1), 90501 (3.2), 90502 (3.3), 90503 (3.4), and 90505 (3.6). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>
2009	AE L3 2009	\$80.00	An examination that covers the five external Achievement Standards 90500 (3.1), 90501 (3.2), 90502 (3.3), 90503 (3.4), and 90505 (3.6). <i>Includes Assessment Tasks, Assessment Schedule and Assessment Sheet for each of the Achievement Standards.</i>

## Scholarship Level Resources

Title and Keywords	Code	Price	Description/Contents
<b>Scholarship Accounting Pack</b>	ACC 13/4/5	\$80	<p><i>Use a knowledge of accounting to demonstrate high level critical thinking by analysing and evaluating information in a range of integrated contexts</i></p> <p>This is a comprehensive PowerPoint of 75 slides covering the preparation of financial statements for Scholarship Accounting. The resource is designed to be able to be used independently by Scholarship Accounting students or in a Scholarship Accounting tutorial setting. There are 3 activities with suggested solutions. The PowerPoint covers Statement of Comprehensive Income (by function); Statement of Financial Position; Statement of Changes in Equity; notes to the financial statements; reconciliation of profit to cash from operating activities. There are examples in the PowerPoint to successfully teach students how to work out trickier aspects.</p> <p>There are also slides on the 10-column worksheet.</p> <p><i>Contents:</i> Resource Descriptor; Content Development; Scholarship Overview PowerPoint (75 slides); Student Activities (Statements, Cash Flows, 10 Column Worksheet) with Suggested Answers</p>
<b>Scholarship Topics and Questions 2010</b>	ACC 10/3/1	\$50	<p>This resource links with <b>ACC 09/3/1 Revision Questions for 2009 Scholarship Assessment Specifications</b>. It contains three topics with questions and answers. The first is a two produce CVP (CVP is hinted at by the 2010 Specifications). The second is a resource on PPE. The third is on the available for sale financial assets reclassification adjustment as found in the appendix. Both of these resources are essential for the teaching and learning related to Scholarship. A reminder that students will need to be familiar with ethics issues and Allied Farmers 2009 annual report which have not been covered.</p>
<b>Slay Scholarship Statements</b>	ACC 22/4/2	\$60	<p><i>NZC Level 8, learning objective 2:</i> <i>Students will gain knowledge, skills and experience to make use of appropriate communication tools and skills to process, report and interpret information for individuals, whanau, and small, medium, or large entities, including community organisations, that may be local, regional, national, or global.</i></p> <p>This resource is designed to improve students' understanding and execution of the financial statements question in the Scholarship Accounting exam. There is a comprehensive excel file that covers all aspects of preparing financial statements. The excel file is designed for students to work on independently and is self-marking. There is a full trial balance with adjustments. Students are required to prepare</p>

**Theme:**  
**Financial Reporting**

**Assessment Link**  
**AS 91406 (3.3)**



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the balance day adjustments, prepare the adjusted trial balance, expenses table, Statement of Comprehensive Income by function, Statement of Financial Position, Statement of Changes in Equity and notes for all of these statements. Solutions are provided for this activity. In addition to these, there is a powerpoint that explains how to prepare the Property, Plant and Equipment note focussing on the extra points that are needed for Scholarship.

**Specific Content**

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

- Adjust a trial balance for Scholarship adjustment entries
- Prepare comprehensive financial statements with the accompanying notes, including the Statement of Changes in Equity.

*Contents:* Resource Descriptor; Teacher Guidelines; Self Marking Student Activity – Artworks Ltd; Student Activity Suggested Solutions; Powerpoint explaining PPE Note for Scholarship

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