

## Year 13 Kaikaute/Accounting

Throughout the Year 13 Accounting course we will build on the learners' ability to have confidence in their own skills and think about the impact of decision making on the future. Learners will be encouraged to embrace challenges positively and develop their ability to self manage their learning. We strive to provide opportunities for learners to work collaboratively to solve problems and communicate effectively. Scholarship Accounting provides further opportunities for learners to develop their critical thinking in a financial world.



The **key areas of learning** in Year 13 Accounting are;

- Understanding different reporting and management strategies for different ownership structures
- Understanding the strategies and importance of managing assets for a business
- Understanding financial concepts and conventions inline with professional practice
- Develop skills in interpreting information for management decision making
- Prepare comprehensive financial reports for users to make informed decisions
- Analyse and interpret financial and non-financial information for a NZ reporting entity
- Analyse and interpret financial information and provide recommendations for improvement



**Key skills developed** in Year 13 Accounting are;

- Accuracy and clarity of presenting information
- Understanding of how decisions impact on successful outcomes for an entity
- Ability to analyse and provide advice to a variety of users of financial information
- Apply financial understanding to a range of contexts
- Critical evaluation of information and its validity

**Learning opportunities** include;

- Opportunities to self manage learning through topics
- Variety of teaching and learning experiences to help learners assess which is most effective for their learning
- Choice of context to apply understanding to
- Individual and group tasks which allow for independent learning as well as collaborative opportunities
- Application of business ideas to a variety of contexts and business decisions

Achievement Standard Number	Subject reference	Version number	Topic/Title	Mode of Assessment	Credits
91405	3.2	2	Demonstrate understanding of accounting for partnerships	Internal	4
91406 (optional)	3.3	2	Demonstrate understanding of company financial statement preparation	External	5
91407	3.4	2	Prepare a report for an external user that interprets the annual report of a New Zealand reporting entity	Internal	5
91408	3.5	2	Demonstrate understanding of management accounting to inform decision-making	External	4
91409	3.6	2	Demonstrate understanding of a job cost subsystem for an entity	Internal	4

Rangi Values	How will ākonga demonstrate these values?	Rangi Graduate Dispositions	How will ākonga develop these dispositions?	Culturally Empowering Pedagogy	
<b>Respect/Whakaute</b>	<i>Learners will be inclusive in their interactions and open to the perspectives of others. Learners will seek examples where business are showing respect for environment / people / equity.</i>	<b>Be You</b>	<i>Learners are encouraged to be curious through asking questions. Learners are encouraged to develop their learning strategies through trying different approaches to see what works for them.</i>	<i>Tikanga, Te Reo Maori and Mātauranga Maori will be woven into this learning through:</i>	<i>Kaiako and learners are encouraged to use te reo maori where they feel appropriate/confident.  Authentic mātauranga maori business contexts will be included where appropriate.  Fundamental maori business principles will be evident in learning.</i>
<b>Aroha</b>	<i>Learners will support other learners by participating in an inclusive and positive classroom culture</i>	<b>Belong</b>	<i>Learners are encouraged to link their learning to personal experiences and local contexts</i>		
<b>Enthusiasm &amp; Endeavour Rikarika &amp; Ngana</b>	<i>Learners will strive for their own personal best in learning.</i>	<b>Be The Change</b>	<i>Learners are encouraged to seek opportunities to encourage equity / identify inequity in business</i>	<i>Opportunities for cultures of other students will be incorporated through:</i>	<i>Learners will be encouraged to use businesses they are familiar with when demonstrating learning.  A wide variety of business contexts will be included.</i>
<b>Generosity of Spirit Manaakitanga</b>	<i>Learners will support each other and provide support for others when needed</i>	<b>Be Your Best</b>	<i>Learners are encouraged to strive for their own personal best in their learning</i>		
<b>Integrity/Tika</b>	<i>Learners will show integrity by ensuring they submit authentic evidence of their learning</i>			<i>Opportunities to think &amp; connect as a globally minded citizen will include:</i>	<i>Learners will be encouraged to compare NZ businesses with international standards where appropriate.</i>

Progress outcomes typically by the end of year 13		
Understand/ <i>kia mārama</i>	Know/ <i>kia mōhio</i>	Do/ <i>kia mahi</i>
<p><i>Through building knowledge about people, society, and their environments and drawing on the practices of te ao tangata   social sciences, I am deepening my understanding that:</i></p> <ul style="list-style-type: none"> <li>• People hold different perspectives on the world depending on their values, traditions, and experiences.</li> <li>• People participate in communities by acting on their beliefs and through the roles they hold</li> </ul>	<p><b>Ngā mahinga ohaoha   Economic activity</b></p> <ul style="list-style-type: none"> <li>• Economic choices, and the opportunity costs of these choices, are affected by the values people and societies hold.</li> <li>• Economic systems differ in how they manage the allocation of scarce resources and in the impacts of trade-offs they make between equity and efficiency.</li> <li>• Interdependence among different sectors of the economy (internal and international) generates flow-on effects from events that impact a sector.</li> <li>• Innovation and enterprise enable improved productivity, benefit consumers, and change the nature of work and employment. Gains and losses resulting from innovation and enterprise are not evenly distributed.</li> </ul>	<p><i>In my learning in te ao tangata   social sciences, I can:</i> •</p> <p><b>Te whakaaro huatau   Thinking conceptually</b></p> <ul style="list-style-type: none"> <li>• examine complex concepts and apply frameworks and models to develop theoretical understandings and to form generalisations about society</li> </ul> <p><b>Te tautohu uara me ngā tirohanga   Identifying values and perspectives</b></p> <ul style="list-style-type: none"> <li>• analyse and explain the contested beliefs, values, perspectives, and world-views that underpin people’s dispositions, actions, and decision making</li> <li>• engage with diverse theoretical perspectives that seek to explain the ideologies behind people’s ideas and actions.</li> </ul>

		<p><b>Te whakapuaki i ngā tautohe me ngā whakaaro mā te whakamahi ritenga tikanga ā-iwi   Communicating arguments and ideas using social science conventions</b></p> <ul style="list-style-type: none"><li>• communicate using social science conventions and specialist concepts and language, integrating evidence and examples to support an argument</li><li>• adapt my communication according to an audience</li><li>• use tools to reflect on the strengths and limitations of the communication process I have used and how effectively I have communicated.</li></ul> <p><b>Te tātari whakatau me te whakahaere mahi koringa pāpori   Analysing decisions and taking social action</b></p> <ul style="list-style-type: none"><li>• collaborate with others to make informed decisions and create alternative solutions for social issues, drawing on multiple perspectives to ensure solutions are ethical, just, and inclusive.</li></ul>
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