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Full set of answers Note: A full set of answers is available free as a PDF at www.esa.co.nz and as a printed booklet for purchase (details at www.esa.co.nz).

Introduction

This workbook provides a variety of class and homework activities for the NCEA Level 2 Accounting Achievement Standards.

The workbook is divided into 21 chapters to provide small 'chunks' of learning within each achievement standard unit of work. The first chapter is an introductory chapter that revisits key accounting ideas from Level 1. The rest of the chapters cover the six NCEA Level 2 Accounting Achievement Standards.

This workbook can be used to suit the order selected for any teaching programme. While some chapters follow on from the previous ones, most can be re-ordered to fit the order of the teaching programme within each individual school. The workbook can be used as the basis for a Level 2 Accounting classroom programme; to complement an existing classroom programme; or by students undertaking independent work to increase their skills.

Features include the following.

- Essential **theory** (presented in coloured boxes).
- Simple, clear **examples** or exemplars of the level of work required.
- **Tasks** after every theory section, designed to help students reach the required level – most have spaces provided for the answers.
- A reinforcement chapter, at the end of each achievement standard section, that contains **activities** based on NCEA examination questions, or activities aimed at the correct level for assessment.

The format chosen for ESA's *Learning Workbooks* series helps keep students' work compact, thus providing an end-of-year revision tool that is tidy and easy to use.

Content and tasks have been written to align with the current curriculum being taught in New Zealand schools. Tasks are based on practical knowledge of what will work in classrooms, as the majority of them have been trialled in the classroom situation.

By using this book, you will:

- have access to essential content, examples and templates
- be able to describe and explain the conceptual basis of accounting
- be able to prepare financial statements
- be able to account for information on balance date
- be able to process a range of financial transactions
- be able to analyse and interpret financial and non-financial information to help make decisions and recommendations
- reinforce your learning by completing chapters based on past NCEA questions, or questions of a similar standard for the new Achievement Standards.

Acknowledgements

This is the second edition of this workbook, and it has been reassuring to receive positive feedback about the first edition from teachers and students around the country. The introduction of the new Achievement Standards in 2012 has allowed me to make some changes and forced me to write plenty of new content and activities. I hope this edition will be an improvement in overall quality, and that it will continue to help students around New Zealand achieve good grades. We all continue learning and can improve with time and experience.

The fact that this book was written in the midst of earthquakes and moving ground – not to mention late changes to Achievement Standards – made it an even bigger challenge than the first edition. I have endeavoured to cover all the Achievement Standards being assessed in 2012.

I would like to say a huge ‘thank you’ to my students from the past, especially recent students from Marian College, for encouraging me to write this book and for their constructive feedback – which, I am sure, will continue.

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