

Contents

Introduction	iv
Acknowledgements	iv
Achievement Standard 91404 (Accounting 3.1)	1
<i>Externally assessed, 4 credits</i>	
Demonstrate understanding of accounting concepts for a New Zealand reporting entity	
Achievement Standard 91405 (Accounting 3.2)	47
<i>Internally assessed, 4 credits</i>	
Demonstrate understanding of accounting for partnerships	
Achievement Standard 91406 (Accounting 3.3)	107
<i>Externally assessed, 5 credits</i>	
Demonstrate understanding of company financial statement preparation	
Achievement Standard 91407 (Accounting 3.4)	191
<i>Internally assessed, 5 credits</i>	
Prepare a report for an external user that interprets the annual report of a New Zealand reporting entity	
Achievement Standard 91408 (Accounting 3.5)	215
<i>Externally assessed, 4 credits</i>	
Demonstrate understanding of management accounting to inform decision-making	
Achievement Standard 91409 (Accounting 3.6)	257
<i>Internally assessed, 4 credits</i>	
Demonstrate understanding of a job cost subsystem for an entity	
Answers	285
Index	331

Copy correctly

Up to 3% of a workbook

Copying or scanning from ESA workbooks is subject to the New Zealand Copyright Act which limits copying to 3% of this workbook.