

Course Title: **Financial Accounting**

Course Code: **ACCT602**

Descriptor Start Date: **01/01/2022**

POINTS: **15.00**

LEVEL: **6**

PREREQUISITE/S: **ACCT502**

COREQUISITE/S: **None**

RESTRICTION/S: **366601**

## LEARNING HOURS

Hours may include lectures, tutorials, online forums, laboratories. Refer to your timetable and course information in Canvas for detailed information.

**Total learning hours: 150**

## PRESCRIPTOR

Builds on the accounting concepts and practices that students have acquired in the first year courses. On completion of the course students will be able to understand and evaluate the accounting principles and apply current accounting practices associated with New Zealand business.

## LEARNING OUTCOMES

1. Analyse and evaluate the treatment of financial elements in accounting.
2. Prepare and analyse general purpose financial statements in accordance with the New Zealand equivalents of international financial reporting standards.
3. Evaluate and apply the principles outlined in the Conceptual Framework in relation to preparing financial statements that provide a true and fair view.

## CONTENT

Accounting for and evaluation of matters relating to financial elements;  
Prepare and analyse financial statements in accordance with the requirements of the New Zealand reporting environment.

## LEARNING & TEACHING STRATEGIES

An appropriate range of strategies that may include lectures, workshops & online learning.

**Disclaimer: Course descriptors may be amended between teaching periods/semesters**

## ASSESSMENT PLAN

Assessment Event	Weighting %	Learning Outcomes
Case Study (Individual)	30.00	1-3
Report (Group)	20.00	1-3
Final Exam (Individual)	50.00	1-3

<b>Grade Map</b>	<b>MAP1</b>
	A+ A A- Pass with Distinction
	B+ B B- Pass with Merit
	C+ C C- Pass
	D Fail

### Overall requirement/s to pass the course:

The assessment structure for Summer School may differ to the assessment structure indicated in this descriptor.

## LEARNING RESOURCES

Details of all learning resources (including journals, databases, websites etc) are available on Canvas. Required Text(s): If there is a required text, details are available by searching the University Bookshop's website: [www.ubs.co.nz](http://www.ubs.co.nz)

**For further information, contact:** Te Ara Pakihi, Te Ohanga Me Te Ture - Faculty of Business, Economics and Law

**Principal Programme:** AK3693, Bachelor of Business

**Related Programme/s:** AK1006 DipBus, AK1007 CertBusSt, AK1315 BBus/BCS, AK3001 BBus/BSc, AK3002 BA/Bus, AK3003 BBus/BCIS, AK3004 BBus/BIHM, AK3726 BBus/BHSc, AK3709 GradDipBus, AK3753 GradCertBus

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