

# **BUSINESS SCHOOL**

# Course Outline, Programme and Assessment Schedule

#### ACCTG 102: ACCOUNTING CONCEPTS (15 POINTS)

Semester Two 2022 (1225)

#### Course prescription

Basic principles and concepts of accounting that underlie the production of information for internal and external reporting. This course provides the technical platform for second year courses in financial and management accounting, finance, and accounting information systems.

#### Course overview

This course builds on the introduction to financial accounting begun in ACCTG 101/BUSINESS 114. Whereas ACCTG 101/BUSINESS 114 is designed for and required of all business majors and, as such, offers more of a "user" perspective to the broad areas of financial accounting, management accounting, and finance, ACCTG 102, designed for and required of all Accounting and Finance majors, offers more of the "preparer" perspective required of such majors. ACCTG 102, anchored to the New Zealand Conceptual Framework for Financial Reporting and the International Financial Reporting Standards ("IFRS"), seeks to provide students with the ability to analyse 1) which business events should be recorded in the accounting records, 2) how they are recorded, and 3) how those events are summarised in financial statements. ACCTG 102 aims to achieve these goals through active student engagement, primarily by having students engage in weekly problem solving.

#### Goals of the course

ACCTG 102 "Accounting Concepts" is designed to provide an introductory experience within the Accounting and/or Finance major that is all about experiential learning and learning by doing through offline and online mediums. This is therefore the more technical and practical of the two core Year 1 courses (ACCTG 101/BUSINESS 114 and ACCTG 102) that all students must take in order to complete a major in Accounting and/or Finance. At the start of your major in Accounting and/or Finance, BUSINESS 114 took a broad perspective in covering the central concepts in Accounting and Finance by providing a firm foundation for the rest of the major. Now, building on ACCTG 101/BUSINESS 114, ACCTG 102 takes a similar big picture perspective, but this time by getting students to develop new knowledge related to basic principles and concepts of accounting that underlie the production of information for internal and external financial reporting. ACCTG 102 also provides the technical platform for second year courses in financial and management accounting, finance, and accounting information systems.

# **Assessment Binderc21 Acctg 1yst Yr Crse**

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#### Reviewing Assessment Binderc21 Acctg 1yst Yr Crse: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "Assessment Binderc21 Acctg 1yst Yr Crse," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

https://abp-london.co.uk/book/publication/Documents/Dimensional%20Analysis.pdf

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