

Accounting

**Upper Secondary
Syllabus**



Papua New Guinea
Department of Education

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Secretary's message

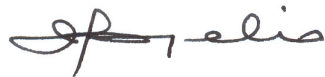
This Accounting syllabus is to be used by teachers to teach Upper Secondary students (Grades 11 and 12) throughout Papua New Guinea. This syllabus builds upon concepts, skills and attitudes learnt in Lower Secondary and provides a sound foundation for further learning.

The Upper Secondary Accounting Syllabus links to the National Education Plan's vision, which enables secondary students to achieve their individual potential to lead productive lives as members of the local, national and international community. This stage of learning provides the opportunity for deeper understanding in students to meet individual needs as well as local and global demands and challenges.

Teachers play a leading role by being innovative and creative and keeping abreast of new information and technological changes.

The study of Accounting provides students with a framework that helps them to make sense of some contemporary social, political, legal and economic issues. An understanding of accounting concepts in financial management and decision making helps students to develop skills in and appreciation of active and responsible citizenship.

I commend and approve this syllabus as the official curriculum for Accounting to be used in all schools with Grades 11 and 12 students throughout Papua New Guinea.



DR JOSEPH PAGELIO

Secretary for Education

Introduction

This syllabus is based on the curriculum principles from the National Curriculum Statement. It has been designed using learning outcomes that identify the knowledge, skills, attitudes and values that all students achieve or demonstrate by the end of Grade 12. It is linked to the national curriculum learning area Culture and Community and builds on the knowledge and skills students have learnt since elementary grades. This Accounting syllabus offers a number of pathways to post-secondary study and the workforce. It has specialised and general applications in both areas.

Lower Secondary Business Studies Strands	Lower Secondary Business Studies Units	Upper Secondary Accounting Strands	Upper Secondary Accounting Units
The Economic and Business Environment Enterprise Business Communication	Satisfying Needs and Wants Being a Wise and Responsible Consumer Business Communication My Small Business Project Marketing and Distribution Starting a Small Business Enterprise: Mind Your Own Business Keeping Accounts for My Business Preparing for the Workplace Laws and Business Regulations in Papua New Guinea Business Calculations Taxation Computer Applications for Business The Business of Tourism	Communication of Financial Information Recording of Financial Transactions Reporting of Financial Information Evaluation of Financial Information	Single Entry Accounting Petty Cash Introduction to Accounting Double Entry Accounting Journals Final Reports Assessing Business Performance

Accounting is a specialised subject that requires a high level of English competency. Students need to be fluent in reading, writing and speaking English for research, report writing and oral and written presentations.

Accounting is the study of information systems that provides financial and other information for use in making and evaluating decisions about the allocation and management of resources. It enables financial information to be effectively evaluated and communicated as a basis for decision making by internal and external stakeholders, and enables accountability to be discharged.

Accounting is to be timetabled for 240–250 minutes per week in Grades 11 and 12.

Rationale

Accounting is an information system that provides financial and other information for making and evaluating decisions about the allocation of resources within public and private sectors. It is a system of recording, reporting, analysing, and interpreting financial information and involves the communication of relevant information to interested users. This information is used to report on the operation of an organisation, to facilitate decision making and control, and to evaluate performance.

A comprehensive accounting system is therefore central in assisting the discharge of accountability and in developing and maintaining the financial control of organisations.

Accounting provides an essential system that supports the critical economic structures of a country, such as banking, taxation, stock exchange and international trade.

Increasing use of information technology enables students to apply accounting processes in business, in their daily lives, and as members of society. Completion of this Accounting syllabus should enable students to participate more effectively and responsibly in a changing business environment.

This syllabus provides a foundation in the discipline of accounting and prepares students for further education, training and employment. Students can develop skills in managing financial resources that they can apply at a personal level and in the business environment. They are encouraged to think logically, to apply accounting principles in a consistent, effective and ethical manner, and to become independent learners. The knowledge, skills and attitudes gained in Accounting prepare students for various entry points to employment, in both employee and employer roles, as well as preparing them for continuing study at tertiary level.

Aims

Accounting aims to enable students to:

- gain knowledge, skills and attitudes, enabling them to recognise, understand, record, report and communicate financial information for decision making
- understand the relationship of accounting processes to social, legal, regulatory and ethical considerations
- acquire knowledge and skills in the use of information and communication technology in the accounting process
- develop their ability to participate effectively and responsibly in changing social, political, legal and economic environments
- develop the capacity to analyse, critically examine and interpret financial and non-financial information, and to contribute to future planning and decision making
- appreciate the need for ethical conduct, social responsibility and use of accounting standards in accounting practice
- acquire knowledge and proficiency in the use of accounting packages
- help develop skills in entrepreneurship, language and oral and written communication, information management, problem solving and decision making
- apply knowledge and skills in practical settings
- discuss a range of issues affecting Papua New Guinea's economy and the global community.

Strands

The study of Accounting is described in the following strands:

- 'Communication of financial information'
- 'Recording of financial transactions'
- 'Reporting of financial information'
- 'Evaluation of financial information'

Communication

This strand deals with the development of written, oral and graphic communication that applies to accounting situations found in business environments.

In accounting, language is used in specific ways to communicate information and ideas. Students need to be aware of this special use of language, and able to use it as participants in the business world, or in their interaction with business.

Recording

Recording provides a history of the economic activities of a particular business. It is a process of systematically maintaining a file of all transactions that have affected the business and that have monetary value.

Reporting

This strand focuses on summarising financial information gathered through the systematic process of recording. Students learn to report financial data through the preparation of financial statements consistent with accounting standards and practices so that reports can be understood by any interested users.

Evaluation

This strand focuses on interpreting financial information by users for decision making. The information is in addition to that already available in reports such as the profit and loss statement and the balance sheet. Evaluation should improve the quality of the information available. It should be achieved mainly through the use of such tools as year-to-year comparison.

Learning outcomes

The Accounting learning outcomes identify the knowledge, skills, attitudes and values all students achieve or demonstrate at the end of Grade 12. The learning outcomes for Accounting are listed below.

Students can:

1. describe the role of accounting in society at an individual, group and organisational level
2. record and report financial information using appropriate terminology and a variety of methods
3. apply the principles and practices of recording and reporting financial information
4. demonstrate an understanding of the social, legal, regulatory and/or ethical influences on financial recording and decision making
5. use financial and non-financial information for decision making
6. demonstrate an understanding of the role of accounting standards.

Learning outcomes mapped against units							
Learning outcomes	Units						
	11.1	11.2	11.3	11.4	12.1	12.2	12.3
1. Describe the role of accounting in society at an individual, group and organisational level			✓				
2. Record and report financial information using appropriate terminology and a variety of methods	✓	✓	✓	✓	✓		
3. Apply the principles and practices of recording and reporting financial information	✓			✓	✓	✓	
4. Demonstrate an understanding of the social, legal, regulatory and/or ethical influences on financial recording and decision making		✓				✓	
5. Use financial and non-financial information for decision making						✓	✓
6. Demonstrate an understanding of the role of accounting standards			✓			✓	

Unit sequence and content

Grade 11 units	Grade 12 units
<p>11.1 Single Entry Accounting <i>6 weeks</i></p> <ul style="list-style-type: none"> • Bookkeeping in small business • Taking stock • Buying and selling goods on credit • Calculating and preparing a profit and loss statement • Bank accounts <p>11.2 Petty Cash <i>4 weeks</i></p> <ul style="list-style-type: none"> • Introduction • Advantages of a petty cash system • Disadvantages of a petty cash system • Recording petty cash transactions <p>11.3 Introduction to Accounting <i>15 weeks</i></p> <ul style="list-style-type: none"> • The nature of accounting • Functions of accounting • Accounting concepts • Business organisation • Detailed examination of the equation • Balance sheet <p>11.4 Double Entry Accounting <i>13 weeks</i></p> <ul style="list-style-type: none"> • Ledger accounts • Account rules • Transaction analysis chart • Balancing ledger accounts • Trial balance 	<p>12.1 Journals <i>15 weeks</i></p> <ul style="list-style-type: none"> • Source documents • Specialised journals • General journal • General ledger and subsidiary ledger <p>12.2 Final Reports <i>10 weeks</i></p> <ul style="list-style-type: none"> • Accounting period assumption • Balance date adjustment • Closing entries • Profit and loss statement • Balance sheet <p>12.3 Assessing Business Performance <i>10 weeks</i></p> <ul style="list-style-type: none"> • Key performance indicators (KPIs) • Profitability • Efficiency • Liquidity • Non-financial indicators

Grade 11 units

11.1 Single Entry Accounting

Term 1: 6 weeks

This unit builds on material already covered in unit 10.3 in Lower Secondary and provides an appropriate base for Accounting in Grades 11 and 12. In this unit students are reintroduced to the importance of bookkeeping in small business. They learn to identify documents and statements that are relevant for bookkeeping. They keep records for both cash and credit transactions, using relevant accounting records. They understand more about the significance of keeping source documents and appropriate statements for reconciliation purposes. Students acquire further skills in taking stock, completing appropriate bank documents and calculating profit.

Learning outcomes

Students can:

2. record and report financial information using appropriate terminology and a variety of methods
3. apply the principles and practices of recording and reporting financial information.

To achieve the outcomes, students:

- keep accurate financial records for small business activities
- apply bookkeeping skills for personal use and in small business situations
- prepare profit and loss statements for small businesses.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

Bookkeeping in small business

- introduction of books and documents as well as their uses
- procedures in bookkeeping

Taking stock

- reasons for stock taking
- methods used in stock taking
- recording and analysing stock

Buying and selling goods on credit

- purpose and functions of various documents used in credit transactions, such as order forms, invoices, credit notes, debit notes

- purchases and sales journal

Calculating and preparing a profit and loss statement

- calculating gross profit using cash book, stock records and the journals
- preparing a profit and loss statement

Bank accounts

- use of cheque books
- bank statements
- preparing bank reconciliation statements

11.2 Petty Cash

Term 1: 4 weeks

This unit enables students to develop an understanding of one of the internal cash control systems of an organisation. They learn how to manage petty cash in both profit-making and non-profit-making entities. For this unit, students learn appropriate ways of writing cheques, preparing vouchers for making payments and recording in petty cash books.

Learning outcomes

Students can:

2. record and report financial information using appropriate terminology and a variety of methods
4. demonstrate an understanding of the social, legal, regulatory and/or ethical influences on financial recording and decision making.

To achieve these outcomes, students:

- explain petty cash and its uses
- prepare a petty cashbook using source documents and given information
- draw up a reimbursement cheque.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

Introduction

- characteristics of cash control systems

Advantages of a petty cash system

- reduced workload of chief cashier
- reduces the number of records in the cash payments journal
- meeting petty cash requirements without delay
- minimum supervision needed
- early detection of errors, omission and fraud
- prevention of fraud

Disadvantages of petty cash system

- funds can be taken out for personal use
- money can be lent to friends without proper authorisation
- funds can be borrowed for a few days and replaced before being checked by the chief cashier

Recording petty cash transactions

- establish petty cash imprest
- prepare petty cash vouchers
- prepare petty cash book

11.3 Introduction to Accounting

Term 1: 15 weeks

This unit enables students to identify the vital role accounting plays in the business world. They develop an understanding of the nature, functions and concepts of accounting. The unit introduces the ethics and standards to be upheld by accounting professionals, as well as practices and various fields that the profession can encompass. Students also develop the 'accounting equation' through their understanding of the entity assumption, using the five elements of accounting, and apply the equation with any financial transaction relating to the business.

Learning outcomes

Students can:

1. describe the role of accounting in society at an individual, group and organisational level
2. record and report financial information using appropriate terminology and a variety of methods
6. demonstrate an understanding of the role of accounting standards.

To achieve these outcomes, students:

- define accounting
- distinguish between bookkeeping and accounting
- explain the activities involved in the process of the accounting cycle
- explain accounting conventions and doctrines
- state the accounting equation and the accounting practice in business organisations
- write up a balance sheet to show the effects of transactions on the accounting equation
- restate and expand the accounting equation including revenue and expense accounts.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

The nature of accounting

- definition of accounting and accounting terminologies
- factors affecting the development of accounting
- ethics and the accounting profession
- qualitative characteristics of accounting information

Functions of accounting

- means of communication

- aid to business decision making
- means of establishing accountability
- control device
- aid to interested parties

Accounting concepts

Accounting assumptions or conventions

- accounting entity assumption
- monetary assumption
- historical cost assumption
- continuity (going concern) assumption
- accounting period assumption

Accounting doctrines

- doctrine of consistency
- doctrine of conversion
- doctrine of disclosure
- doctrine of materiality

Business organisation

Types of business activities

- service enterprise
- manufacturing enterprise
- wholesale
- retail
- non-profit enterprise

Forms of business ownership

- sole proprietorship
- partnership
- business group
- company

Requirements of various uses of accounting information

- definition of terms
 - assets
 - liabilities
 - proprietorship
 - expenses
 - revenue
 - balance sheet
 - account
 - credit

Detailed examination of the equation

- expansion of accounting equation
- accounting equation

Balance sheet

- reasons for using balance sheets
- expressing the accounting equation in table form
- preparing the balance sheet
- changes in the balance sheet as a result of transactions

11.4 Double Entry Accounting

Term 3 and Term 4: 13 weeks

This unit focuses on the double entry accounting system, under which the effect of every transaction is recorded in two or more accounts with equal debit and credit. It emphasises that business transactions that consist of movements of resources from one item and their use in another must have debit and credit. The double entry idea is already being applied in all other areas of accounting, and the teaching in this unit enhances the understanding and usages. Use of the trial balance is necessary to show the outcome of every recording in the accounting process. It also shows the debit and credit effect, and equal amount in any transaction.

Learning outcomes

Students can:

2. record and report financial information using appropriate terminology and a variety of methods
3. apply the principles and practices of recording and reporting financial information.

To achieve these outcomes, students:

- define double entry and explain the principles
- make entries in the transaction analysis chart, balancing ledger accounts, and prepare a list of balances and explain the meaning and usage of chart of accounts
- use the correct accounting principle to record and prepare an error-free trial balance.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

Ledger accounts

- reasons for ledger accounts
- format of ledger accounts
- preparing the chart of accounts

Account rules

- account rules for preparing ledger and balance sheet using debit and credit
 - asset has debit nature
 - liability has credit nature
 - proprietorship has credit nature
 - revenue has credit nature

- expense has debit nature

Transaction analysis chart

- using chart to analyse the changes in transaction
- preparing ledger accounts
- using table to prepare ledger accounts
- differentiating two ledger formats
- correct methods of balancing in preparation for trial balance

Balancing ledger accounts

- apply skills to balance each ledger account

Trial balance

- preparation of trial balance

Grade 12 units

12.1 Journals

Term 1: 15 weeks

This unit emphasises the importance of source documents and journals in the accounting system for different business entities and organisations. It further emphasises how this financial information is posted to the ledger accounts, using generally accepted principles of double entry accounting.

Businesses and other non-profit organisations use documentary evidence to record transactions. Without documentary evidence, it would be difficult to prove either that a transaction has taken place or what the value was. These documents are then organised, through using specialised journals to enter required information on a daily basis. Any transactions not necessarily fitting into the specialised journals are absorbed into the general journal.

Learning outcomes

Students can:

2. record and report financial information using appropriate terminology and a variety of methods
3. apply the principles and practices of recording and reporting financial information.

To achieve these outcomes, students:

- identify and explain the different purposes of the documents
- match source documents and transactions
- match the source documents with the journals
- distinguish between general journal items and special journal items
- enter information into the journal correctly
- post the journals to the general ledger.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

Source documents

Definition and samples

- definition
- distinguish between source documents and other business documents and their uses
 - receipt
 - cash register slip

- deposit slip
- cheque butt
- invoice
- credit note
- purchase order
- need for source documents

Specialised journals

Functions and types of journals

- types of journals
 - cash receipts
 - cash payments
 - sales journal
 - sales returns and allowances journal
 - purchases journal
 - purchases returns and allowances journal
 - general journal
- cash receipts journal
 - source document
 - preparing cash receipts for service industry
 - posting to the ledger from the cash receipts journal
 - preparing the cash receipts journal for trading enterprises
 - posting to the ledger from the cash receipts journal
- cash payments journal
 - source document
 - preparing the cash payments journal for service industry
 - posting to the ledger from the cash payments journal
 - preparing the cash payments journal for trading enterprises
 - posting to the ledger from the cash payments journal
- sales journal
 - source document
 - preparing the sales journal
 - posting to the ledger from the sales journal
- sales returns and allowances journal
 - source document
 - preparing sales returns and allowances journal
 - posting to the ledger from the sales return and allowances journal
- purchase journal
 - source document
 - preparing the purchase journal
 - posting to the ledger from the purchase journal
- purchase returns and allowances journal
 - source document

- posting to the ledger from the purchase returns and allowances journal

General journal

- preparing the general journal
 - source document
 - opening entry
 - credit sales on assets other than inventories
 - credit purchase of an asset other than inventories
 - writing off bad debts
 - interest on overdue account
 - drawing of assets other than cash
 - correction of errors
- posting to the ledgers from the general journal

General ledger and subsidiary ledger

- debit and credit rules
- chart of accounts
- posting to the general ledger
- posting to subsidiary ledger
- trial balance

12.2 Final Reports

Term 2: 10 weeks

In this unit, students develop the knowledge and skills to prepare the final report for the accounting period of an entity. To develop the final report, students acquire knowledge and skills in financial statements (profit and loss statement, balance sheet and statement of cash flow).

Learning outcomes

Students can:

3. apply the principles and practices of recording and reporting financial information
4. demonstrate an understanding of the social, legal, regulatory and/or ethical influences on financial recording and decision making
5. use financial and non-financial information for decision making
6. demonstrate an understanding of the role of accounting standards.

To achieve these outcomes, students:

- close revenue and expense accounts to profit and loss account
- adjust the accrual accounts and prepare the adjusted trial balance
- classify and prepare financial reports for decision makers in a business
- prepare and present accounting records and reports from figures, which may require both simple and complex calculations.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

Accounting period assumption

- revenue
- expenses
- accrual accounting

Balance date adjustment

- accrued expense
- accrued revenue
- prepaid expenses
- prepaid revenue

Closing entries

Profit and loss statement

Trading account

- cost of goods sold
- profit and loss account
 - classification into revenue and expenses
 - net profit or net loss

Balance sheet

Classification balance sheet items

- assets
 - current and non-current assets
- liabilities
 - current and non-current liabilities
- owner's equity or proprietorship
 - capital
 - drawing

Cash flow statement

- inflow of cash
- outflow of cash

12.3 Assessing Business Performance

10 weeks

This unit introduces students to a crucial role of accountants: providing analytical advice to business owners about the financial and non-financial performance of the business. Such advice enables owners to plan for the future directions of the business. Students use a range of key performance indicators (KPIs) as benchmarks against which to analyse the reports and suggest strategies to improve profitability, liquidity, efficiency and so on.

Learning outcomes

Students can:

5. use financial and non-financial information for decision making.

To achieve these outcomes, students:

- work out the performance indicator
- use the indicator to decide on the performance
- use the performance to develop the next course of action for that business.

Content

Students acquire knowledge and skills through the learning and teaching of this content.

Key performance indicators (KPIs)

Profitability

- gross profit ratio (and cost of goods sold ratio)
- expense ratios
- return on revenue
- return on assets
- return on owner's investment

Efficiency

- debtors turnover
- stock turnover
- asset turnover
- creditors turnover
- return on assets

Liquidity

- working capital, working capital ratio

- quick asset, quick ratio asset
- cash flow indicator
- interest cover

Non-financial indicators

- number of customers
- department performance
- staff KPIs
- customer satisfaction survey
- and others

Assessment components, weighting and tasks

The internal assessment mark for Accounting is to be based on the Grade 11–12 syllabus only. Final assessment should be based on a range and balance of assessment instruments. The suggested components, weightings and tasks for Grade 11 and Grade 12 units are detailed in the tables below.

Components, weighting and tasks for Grade 11

Component	Weighting	Tasks
Tests and examinations	100	These may include multiple-choice items, short answers and extended responses
Research project, investigation and communication	50	These tasks can include elements within class, particularly in the presentation phase. Tasks may be undertaken over a period of time. The communication may be written or oral
Stimulus-based skills	100	Statistical interpretation, tables, charts, graphic skills, calculations and case studies. These can utilise contemporary or hypothetical situations
Group work	50	Should include group-based tasks, although it may incorporate individual elements in the reporting phase. The tasks can include written reports from group research, seminars, group presentations, multimedia presentations
Marks	300	

Components, weighting and tasks for Grade 12

Component	Weighting	Tasks
Tests and examinations	100	These may include multiple-choice items, short answers and extended responses
Research project, investigation and communication	100	Tasks may include: student research on aspects of a topic, reported through a prepared essay or an in-class task or presentation
Stimulus-based skills	50	Statistical interpretation, tables, charts, graphical skills and calculations, case studies. These can utilise theoretical, contemporary or hypothetical situations
Group work	50	Should include group-based tasks, although it may incorporate individual elements in the reporting phase. The tasks can include written reports from group research, seminars, group presentations, multimedia presentations
Marks	300	

Assessment, examinations and certification

Assessment and reporting practices described here are detailed further in the *National Assessment and Reporting Policy for Papua New Guinea* (2003) and in other support materials produced by the Department of Education.

Assessment

The main purpose of assessment is to improve student learning.

Assessment needs to be *for* learning as well as *of* learning. It is used to evaluate and improve learning and teaching, report achievement and provide feedback to students on their progress.

Assessment measures students' achievement of learning outcomes as described in the syllabus. It is the ongoing process of identifying, gathering and interpreting information about students' achievement of the learning outcomes.

Learning and teaching using an outcomes approach requires teachers to plan their teaching and assess learner performance in relation to outcomes, using criteria derived from those outcomes. Assessment involves focusing less on whether a learner has 'passed' or 'failed' and more on what outcomes a learner has achieved and in which areas further support is required.

Assessment in Accounting

A student's achievement in Accounting at the end of Grade 12 will be assessed against the learning outcomes. Assessment of student progress towards achieving these learning outcomes is cumulative throughout Grade 11 and Grade 12. It is important that teachers plan the learning and teaching sequence so that there is a balanced spread of assessment during the year. Some tasks, such as investigations or case studies, can be designed so that they are completed over a period of time rather than at the end of the unit. Other tasks can be done immediately after the relevant section of the unit or topic has been covered.

Assessment for certification

A student's overall achievement in Accounting will be both internally and externally assessed. The final mark awarded to each student will be a combination of the internal assessment mark provided by the school and the examination mark.

Internal assessment

Internal assessment provides a measure of a student's achievement based on a wider range of syllabus content and outcomes than may be covered by the external examination alone.

For Accounting the internal assessment marks will provide a summation of each student's achievements in Grades 11 and 12. The assessment tasks used to determine the internal assessment mark must comply with the components, weightings and types of tasks specified in the tables on page 23. A variety of tasks gives students the opportunity to demonstrate all the learning outcomes in different ways to improve the validity and reliability of the assessment.

All schools must meet the requirements for internal assessment as specified in the *Grade 12 Assessment, Examination and Certification Handbook*.

External examination

The external examination provides a measure of student achievement of those aspects of the learning outcomes that can be reliably measured in an examination setting. Questions for the external examination in Accounting will be developed using the outcomes, knowledge and skills in the syllabus.

Recording

All schools must meet the requirements for maintaining and submitting student records as specified in the *Grade 12 Assessment, Examination and Certification Handbook*.

Certification

Candidates will be awarded the national certificate only if they meet all requirements for internal and external assessment. Eligibility rules for the award of certificates are specified in the *Grade 12 Assessment, Examination and Certification Handbook*.