

Title	Prepare financial reports for companies and comply with ethical requirements		
Level	6	Credits	12

Purpose	<p>A person credited with this standard is able to prepare financial reports for companies and comply with ethical requirements, in accordance with the requirements of the entity.</p> <p>This unit standard has been developed primarily for assessment within programmes leading to the Accounting strand of the New Zealand Diploma in Business (with strands in Accounting, Administration and Technology, Leadership and Management, and Māori Business and Management) (Level 6) [Ref: 2460].</p>
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Classification	Accounting > Accounting - Middle Level
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Available grade	Achieved
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Guidance Information

The *Special Purpose Framework for For-Profit Entities* is available from <http://www.nzica.com/Technical/Financial-reporting/NZICA-SPFR-framework-for-SMEs.aspx>.

Outcomes and performance criteria

Outcome 1

Prepare financial reports for companies and comply with ethical requirements.

Performance criteria

- 1.1 Financial reports for companies, including accounting policies and notes, are prepared and presented in accordance with accounting standards or the Special Purpose Framework for For-Profit Entities.

Range general or special purpose reports.

- 1.2 An accounting professional body's Code of Ethics is modelled, and explained in terms of individual employee responsibility for professional practice.

This unit standard is expiring. Assessment against the standard must take place by the last date for assessment set out below.

Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	19 May 2016	31 December 2023
Review	2	22 October 2020	31 December 2023

Consent and Moderation Requirements (CMR) reference	0113
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This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

This unit standard is expiring