

INCORPORATING THE CAPABILITIES

1

LITERACY



using accounting terminology; collecting and creating non-financial information; critically analysing and evaluating accounting information; communicating financial and non-financial information; reporting to a variety of stakeholders; identifying and analysing problems and proposing advice to inform decision-making

2

NUMERACY



collecting, processing and creating financial information; preparing financial reports and advice; calculating ratios to analyse business performance; forecasting outcomes and providing advice to inform decision-making

3

ICT



locating and accessing financial and non-financial information using digital technologies; using a range of digital technologies to extract, interpret and analyse financial and non-financial information; using digital technologies to communicate; using digital technologies to work collaboratively; understanding the role of digital technologies in managing financial information

4

CRITICAL & CREATIVE THINKING



exploring and explaining accounting concepts and conventions; making forecasts and providing advice to stakeholders; evaluating the reliability of financial and non-financial information for decision-making; creating accounting information for a range of stakeholders

5

PERSONAL & SOCIAL



collaborating with others to create and/or provide authentic accounting advice; communicating with stakeholders to provide accounting advice to inform decision-making; developing an understanding of how accounting applies to their personal circumstances

6

ETHICAL



considering ethical implications of accounting activities on individuals, groups and/or society now and in the future; applying ethical strategies for collaborating with others; evaluating ethical issues surrounding collecting, storing and creating financial and non-financial information; exploring impact of ethics and values in developing authentic accounting advice for decision-making

7

INTERCULTURAL



developing an understanding of accounting in various cultural contexts; respecting and engaging with different cultural views and customs in an accounting context; understanding that financial sustainability and provision of accounting advice is influenced by local and global perspectives; exploring accounting-related issues in local, national, and global contexts; recognising that engaging with different cultural perspectives enhances one's own knowledge and understanding