

External Assessment Evidence Gathering Template



Learner Name		NSN		Grade	
Subject	ACCOUNTING				
Standard Number	91174	Level	2	Version	2
Standard Title	Demonstrate understanding of accounting concepts for an entity that operates accounting subsystems				
Purpose of this document	This Assessment Template is a resource for secondary teachers to support the recording of evidence against the requirements of an externally assessed Achievement Standard. It incorporates the assessment requirements of the Achievement Standard, and evidence statements that support the award of a derived grade. Assessment Templates are not a replacement for external examinations.				
Sufficiency statement	Multiple forms of evidence provided by a student may be recorded on the Template under each Grade. The final recommended Grade must be recorded on the cover page.				

Achievement	Achievement with Merit	Achievement with Excellence
Demonstrate understanding of accounting concepts for an entity that operates accounting subsystems.	Demonstrate in-depth understanding of accounting concepts for an entity that operates accounting subsystems.	Demonstrate comprehensive understanding of accounting concepts for an entity that operates accounting subsystems.
<p>Key requirements for Achievement:</p> <p>The student:</p> <ul style="list-style-type: none"> • Demonstrates comprehensive understanding of accounting concepts for an entity that operates accounting subsystems. 	<p>Key requirements for Merit:</p> <p>The student:</p> <ul style="list-style-type: none"> • Explains accounting concepts in relation to the entity and its financial elements. • Explains relevant concepts, engaging with the business context in the evidence. • Links detail, including relevant figures provided in the resource material, when explaining concepts and financial elements. 	<p>Key requirements for Excellence:</p> <p>The student:</p> <ul style="list-style-type: none"> • Justifies accounting concepts by showing links between concepts, characteristics and financial element recognition in relation to the entity. • Fully engages with the context of the resource material to explain relevant concepts, financial elements and qualitative characteristics. • Understands the links between concepts, reporting of financial elements, and qualitative characteristics of financial information necessary for decision-making.

Achievement	Achievement with Merit	Achievement with Excellence
Assessment Date/s:	Assessment Date/s:	Assessment Date/s:
Evidence provided by the student: <i>state type of assessment, nature of the evidence – e.g. text used, responses to questions</i>	Evidence provided by the student: <i>state type of assessment, nature of the evidence – e.g. text used, responses to questions.</i>	Evidence provided by the student: <i>state type of assessment, nature of the evidence – e.g. text used, responses to questions.</i>