

# External Assessment Evidence Gathering Template



<b>Learner Name</b>		<b>NSN</b>		<b>Grade</b>	
<b>Subject</b>	ACCOUNTING				
<b>Standard Number</b>	91176	<b>Level</b>	2	<b>Version</b>	2
<b>Standard Title</b>	Prepare financial information for an entity that operates accounting subsystems				
<b>Purpose of this document</b>	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.				
<b>Sufficiency statement</b>	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
Prepare financial information for an entity that operates accounting subsystems.	Prepare in-depth financial information for an entity that operates accounting subsystems.	Prepare comprehensive financial information for an entity that operates accounting subsystems.
<p>Key requirements for <b>Achievement</b>:</p> <p>The student meets the standard by:</p> <ul style="list-style-type: none"> <li>• incorporating additional information selected from adjustments where the figure is provided</li> <li>• identifying cash information in the cash flow statement</li> <li>• labelling their working</li> <li>• completing some fit-for-purpose financial statements.</li> </ul>	<p>Key requirements for <b>Merit</b>:</p> <p>The student meets in-depth by:</p> <ul style="list-style-type: none"> <li>• incorporating detailed additional information selected from adjustments where the figure requires a calculation</li> <li>• determining cash from customers and cash paid to suppliers</li> <li>• labelling their working and correctly calculating some figures.</li> </ul>	<p>Key requirements for <b>Excellence</b>:</p> <p>The student meets perceptively by:</p> <ul style="list-style-type: none"> <li>• incorporating complex additional information selected from adjustments where the figure requires a multi-step calculation</li> <li>• determining cash from customers and cash paid to suppliers including additional information such as discounts and/or bank debts and/or returns</li> <li>• completing fit-for-purpose financial statements.</li> </ul>

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>