

External Assessment Evidence Gathering Template



Learner Name		NSN		Grade	
Subject	Accounting				
Standard Number	90976	Level	1	Version	3
Standard Title	Demonstrate understanding of accounting concepts for small entities				
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 small entities.	Demonstrate in-depth understanding of accounting concepts for small entities.	Demonstrate comprehensive understanding of accounting concepts for small entities.
<p>Key requirements for Achievement:</p> <p>The student:</p> <ul style="list-style-type: none"> • recognises or describes accounting concepts for small entities. • describes definitions of concepts and characteristics of financial elements. • describes the effects of a transaction on the financial elements. 	<p>Key requirements for Merit:</p> <p>The student:</p> <ul style="list-style-type: none"> • explains accounting concepts for small entities in context. • explains characteristics of the financial elements and accounting concepts by referring to specifics – the account name, dollar amounts, classification and the financial statement being impacted. 	<p>Key requirements for Excellence:</p> <p>The student:</p> <ul style="list-style-type: none"> • applies accounting concepts showing a clear relationship to the small entities. • applies learned definitions to the resource material in order to demonstrate a comprehensive understanding of financial elements and accounting concepts.

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>