

External Assessment Evidence Gathering Template



Learner Name		NSN		Grade	
Subject	Accounting				
Standard Number	90980	Level	1	Version	3
Standard Title	Interpret accounting information for sole proprietors				
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
Interpret accounting information for sole proprietors.	Soundly interpret accounting information for sole proprietors.	Comprehensively interpret accounting information for sole proprietors.
<p>Key requirements for Achievement:</p> <p>The student:</p> <ul style="list-style-type: none"> • describes the financial performance and financial position by typically: <ul style="list-style-type: none"> - describing analysis measures using elements of the formulae - giving reasons for trends. • calculates analysis measures correctly. • describes the analysis measure result using the definition, without context. • describes a valid reason for a trend. 	<p>Key requirements for Merit:</p> <p>The student:</p> <ul style="list-style-type: none"> • explains the financial performance and financial position by typically: <ul style="list-style-type: none"> - explaining analysis measures - making recommendations. • explains a reason for a trend in the percentage or ratio in context, incorporating the resource material, by including how their reason impacted the item. • makes a valid recommendation in context, incorporating the resource material and explaining how the business could achieve the desired outcome. 	<p>Key requirements for Excellence:</p> <p>The student:</p> <ul style="list-style-type: none"> • explains in detail the financial performance and financial position by typically: <ul style="list-style-type: none"> - fully explaining analysis measures - fully explaining reasons for trends - explaining interrelationships limited to mark-up/gross profit/expense/profit relationships and the current/liquid ratio relationship - justifying a recommendation. • clearly integrated the resource material into explanations. • fully explains valid reasons for trends, detailing what happens and the impacts on accounts, classifications and analysis measures. • provides evidence (data, figures, calculations) to support answers. • fully justifies the recommendation to improve an analysis measure by taking into consideration the resource, type of entity, impact on accounts, etc.

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>