

External Assessment Evidence Gathering Template



Learner Name		NSN		Grade	
Subject	ACCOUNTING				
Standard Number	91177	Level	2	Version	2
Standard Title	Interpret accounting information for entities that operate 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
Interpret accounting information for entities that operate accounting subsystems.	Interpret accounting information in depth for entities that operate accounting subsystems.	Interpret accounting information comprehensively for entities that operate accounting subsystems.
<p>Key requirements for Achievement:</p> <p>The student:</p> <ul style="list-style-type: none"> • Examines financial performance, financial position and management effectiveness by selecting from: <ul style="list-style-type: none"> ○ calculation of analysis measures ○ description of analysis measures ○ description of financial performance, and/or financial position, and/or cash flows and/or management effectiveness ○ description of trends ○ description of links between related analysis measures ○ making of recommendation(s) to the entities. • Accurately calculates straightforward analysis measures. • Describes analysis measures, trends or changes in measures, using the context and figures provided, with some reference to the context provided in the resource material. 	<p>Key requirements for Merit:</p> <p>The student:</p> <ul style="list-style-type: none"> • Explains financial performance, financial position and management effectiveness by selecting from explanations of: <ul style="list-style-type: none"> ○ analysis measures ○ financial performance, and/or financial position, and/or cash flows and/or management effectiveness ○ trends ○ links between related analysis measures ○ recommendation(s) to the entities • Engages with the context of questions. • Links explanations to the calculated figures. • Uses detail from the resource material to explain analysis measures, trends, changes in measures or recommendation(s). 	<p>Key requirements for Excellence:</p> <p>The student:</p> <ul style="list-style-type: none"> • Explains in detail financial performance, financial position and management effectiveness by selecting from justification of: <ul style="list-style-type: none"> ○ analysis measures ○ financial performance, and/or financial position, and/or management effectiveness ○ trends and consequences ○ links between analysis measures and other information ○ recommendation(s) to the entities. • Links explanations to calculated figures and to different analysis measures. • Engages with and understands the different contexts for questions. • Explains how analysis measures have consequences for business decisions. • Uses detail from resource material to justify links between analysis measures and recommendation(s).

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>