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**NCEA Level 2 Accounting**

**Conditions of Assessment**

**General Information**

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| **Subject Reference** | Accounting |
| **Domain** | Accounting - Generic |
| **Level** | 2 |

This document provides guidelines for assessment against internally assessed standards. Guidance is provided on:

* appropriate ways of, and conditions for, gathering evidence
* ensuring that evidence is authentic
* any other relevant advice specific to an achievement standard.

**NB**: It is expected that teachers are familiar with additional generic guidance on assessment practice in schools published on the [NZQA](http://www.nzqa.govt.nz/providers-partners/assessment-and-moderation/assessment-of-standards/generic-resources/gathering-evidence-of-achievement/assessment-opportunities-in-schools/) website. This should be read in conjunction with these Conditions of Assessment.

**For All Standards**

Internal assessment provides considerable flexibility in the collection of evidence. Evidence can be collected in different ways to suit a range of teaching and learning styles and a range of contexts of teaching and learning. Care needs to be taken to allow students opportunities to present their best evidence against the standard(s) that are free from unnecessary constraints.

It is recommended that the design of assessment reflects and reinforces the ways students have been learning. Collection of evidence for the internally assessed standards could include, but is not restricted to, an extended task, an investigation, digital evidence (such as recorded interviews, blogs, photographs or film) or a portfolio of evidence.

It is also recommended that the collection of evidence for internally assessed standards should not use the same method that is used for any external standards in a programme/course, particularly if that method is using a time bound written examination. This could unfairly disadvantage students who do not perform well under these conditions.

A separate assessment event is not needed for each standard. Often assessment can be integrated into one activity that collects evidence towards two or three different standards from a programme of learning. Evidence can also be collected over time from a range of linked activities (for example, in a portfolio).This approach can also ease the assessment workload for both students and teachers.

Effective assessment should suit the nature of the learning being assessed, provide opportunities to meet the diverse needs of all students and be valid and fair.

Where manageable, and after further learning has taken place, students may be offered a maximum of one further opportunity for assessment against an assessment standard within a year.

Authenticity of student evidence needs to be assured regardless of the method of collecting evidence. This needs to be in line with school policy. For example, for an investigation carried out over several sessions, this could include teacher observations or the use of milestones such as meetings with students, journal or photographic entries recording progress etc.

**Specific Information for Individual Internal Achievement Standards**

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| **Achievement Standard Number** | **91175 Accounting 2.2** |
| **Title** | Demonstrate understanding of accounting processing using accounting software |
| **Number of Credits** | 4 |
| **Version** | 2 |

An accounting software package with the facility to meet the requirements of Explanatory Notes 2 and 3 in the standard is expected to be used to process the transactions, for example, MYOB or Xero.

A resubmission opportunity is not possible for any entry in the accounting records where the student work has been marked to indicate correct and/or incorrect evidence. It is expected that resubmissions for an accounting entries will require a separate assessment grid which is not made available to the student until after the resubmission.

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| **Achievement Standard Number** | **91481 Accounting 2.5** |
| **Title** | Demonstrate understanding of a contemporary accounting issue for decision-making |
| **Number of Credits** | 4 |
| **Version** | 2 |

The assessment may be based on an actual entity or a case study of an entity provided by the teacher.

The entity may include a school, small or large business, farm, local, or regional council, community organisation, individuals/whanau, iwi organisation, co-operative, specific interest groups.

The research on the topical issue can be completed individually or as a group.

Where evidence is acquired through a group activity, the contribution of each member of the group must be recorded and authenticated. Teacher/student conferencing, student annotations and diaries, and/or snapshot videos of collaborative processes are all ways of verifying student contribution. Video/audio/written/digital evidence can all be used to identify and verify the individual student’s contribution to the group process.

Suggested approaches to presenting assessment evidence include:

* group presentation
* documentary
* digital presentation
* group seminar.

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| **Achievement Standard Number** | **91179 Accounting 2.6** |
| **Title** | Demonstrate understanding of an accounts receivable subsystem for an entity |
| **Number of Credits** | 3 |
| **Version** | 2 |

The assessment may be undertaken using:

* manual processing
* a spreadsheet provided all formulae are entered by the student
* accounting software where accounts receivable subsidiary ledgers are created by the student.

The description/explanation/justification of the elements may be prepared using reference material.

A resubmission opportunity is not possible for any entry in the accounting records where the student work has been marked to indicate correct and/or incorrect evidence. It is expected that resubmissions for an entry in the accounting records will require a separate assessment grid which is not made available to the student until after the resubmission.

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| **Achievement Standard Number** | **91386 Accounting 2.7** |
| **Title** | Demonstrate understanding of an inventory subsystem for an entity |
| **Number of Credits** | 3 |
| **Version** | 2 |

The assessment may be undertaken using:

* manual processing
* a spreadsheet provided all formulae are entered by the student
* accounting software where subsidiary ledgers are created by the student.

The description/explanation/justification of the elements may be prepared using reference material.

A resubmission opportunity is not possible for any entry in the accounting records where the student work has been marked to indicate correct and/or incorrect evidence. It is expected that resubmissions for an entry in the accounting records will require a separate assessment grid which is not made available to the student until after the resubmission.