# Pre-approved Learning and Assessment Plan

Stage 1 Accounting

Pre-approved learning and assessment plans are for *school use only*.

* Teachers may make changes to the plan, retaining alignment with the subject outline.
* The principal or delegate endorses the use of the plan, and any changes made to it, including use of an addendum.
* The plan does not need to be submitted to the SACE Board for approval.

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| School |  | Teacher(s) |  |

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| SACE school code | | |  | Year |  | Enrolment code | | | | |  | Program variant code (A–W) |
| Stage | Subject code | | | No. of credits (10 or 20) |
|  |  |  |  | **1** | **X** | **X** | **X** | **10** |  |

Addendum – changes made to the pre-approved learning and assessment plan

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| Describe any changes made to the pre-approved learning and assessment plan to support students to be successful in meeting the requirements of the subject. In your description, please explain:  what changes have been made to the plan   * the rationale for making the changes * whether these changes have been made for all students, or for individuals within the student group. |

Endorsement

The use of the learning and assessment plan is approved for use in the school. Any changes made to the plan support student achievement of the performance standards and retain alignment with the subject outline.

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| Signature of principal or delegate |  | Date |  |

Stage 1 Accounting (10-credits)

# Assessment overview

The table below provides details of the planned tasks and shows where students have the opportunity to provide evidence for each of the specific features of all of the assessment design criteria.

Assessment Type 1:Accounting Skills

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| Assessment details | Assessment design criteria | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| UE | Ap |
| Key context: Understanding Accounting  Students create a movie clip advertising Accounting to other students considering studying the subject in the future. They explain how accounting information is used in a business or personal context to inform decision-making. In their explanation they introduce some of the underpinning accounting concepts and conventions. They explain how these concepts and conventions impact selected accounting activities. | 1, 2, 3 |  | Video  Maximum of 3 minutes. |
| Key contexts: Understanding Accounting; Understanding Financial Sustainability  Part 1  Using unseen data, students prepare a balance sheet and statement of changes in equity. They calculate appropriate ratios and comment on the performance of the business.  Part 2  Students investigate the role of digital technology in creating accounting information. They compare the manual and digital preparation of financial statements. They discuss the importance of understanding and applying selected accounting concepts and conventions when using digital technologies in an accounting context. | 2 | 1, 2, 3 | Part 1: Financial Statements  Prepared under supervised conditions with students able to access relevant resources.  Maximum of 250 words.  Part 2: Essay  Prepared under supervised conditions with students able to access relevant resources.  Maximum of 700 words. |
| Key context: Understanding Financial Sustainability  As part of a proposal for a school event, students develop different budget options. They research venue, catering and entertainment options as well as funding alternatives. They present their findings to the student council. | 1, 4 | 1, 2, 3 | Multimodal presentation including comparative budgets.   * Comparative budgets: 300 words approx. * Presentation: Maximum of 4 minutes. |

Assessment Type 2: Accounting Inquiry

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| Assessment details | Assessment design criteria | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| UE | Ap |
| Key Context: Understanding Financial Sustainability  Students work collaboratively research an accounting related issue. Students work collaboratively to create a podcast in which they interpret the issue and its impact on relevant internal and external stakeholders. They propose recommendations in response to the identified stakeholders accounting information needs. | 3, 4 | 2, 3 | Podcast: maximum of 5 minutes.  Written or multimodal evaluation of collaboration: Maximum of 250 words or equivalent in multimodal form. |

*Four assessments. Please refer to the Stage 1 Accounting subject outline.*