# Pre-approved Learning and Assessment Plan

Stage 2 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 (20) |
|  |  |  |  | **2** | **X** | **X** | **X** | **20** |  |

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 2 Accounting

# 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 Concepts and Solutions (40)%**

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| Assessment details | Assessment design criteria | | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| UE | Ap | AE |
| Key context: Understanding Accounting Concepts and Conventions  Learning strands: Financial Literacy, Stakeholder Information and Decision-making, Innovation  Students interview a local business owner about the key accounting information used for decision-making. Students explore how and why the business uses this information. They investigate the use and role of digital and emerging technologies in how the information is recorded, produced and communicated. | 1, 2 | 2, 3 |  | Students present their findings as an infographic to a maximum of 400 words. Students present the infographic to the class in a presentation to a maximum of 3 minutes.  (Multimodal presentation to equivalent of 900 words) |
| Key contexts: Understanding Accounting Concepts and Conventions; Managing Financial Sustainability  Learning strands: Financial Literacy, Stakeholder Information and Decision-making, Innovation  Using unseen data from a start-up business and under supervised conditions, students complete a balance sheet, statement of changes in equity and income statement. They explain to the business owner how accounting concepts and conventions were applied in the preparation of the accounting information. | 1 | 1, 2 | 1 | Written financial statements and explanation to a maximum of 1000 words.   * Financial statements: 400 words approx. * Explanation 600 words approx.   Completed in class, under supervision across 2 lessons. |
| Key context: Managing Financial Sustainability  Learning strands: Financial Literacy, Stakeholder Information and Decision-making, Innovation.  Part 1 – Cashflow statement preparation  Using unseen data, students complete a cashflow statement under supervised conditions.  Part 2 – Cashflow statement analysis (interview)  Students respond to a selection of previously seen questions to explain their analysis of the cashflow statement in an interview with the teacher. | 2 | 1, 2 | 1 | Part 1: Cashflow statement prepared under supervised conditions. 30 minutes, 250 words maximum.  Part 2: 3 minute interview.  Students are provided with a list of potential questions they may be asked to explain the cashflow statement. |
| Key context: Providing Accounting Advice  Learning strands: Stakeholder information and decision-making, Innovation.  Working collaboratively with a local business, students complete a ratio analysis to provide advice to the manager of a business. Students explore, analyse and interpret the business manager’s accounting information needs. They analyse and evaluate authentic business data to develop authentic accounting advice. | 2 | 3 | 2 | Written report or multimodal presentation,  Word length: 900 words or equivalent in multimodal form. |

Assessment Type 2: **Accounting Advice (30%)**

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| Assessment details | Assessment design criteria | | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| UE | Ap | AE |
| **Key Context:** Providing Accounting Advice  **Learning Strands:** Financial Literacy, Stakeholder Information and Decision-making, Innovation  Students work collaboratively to design and propose authentic accounting advice. Students develop accounting information for use by identified stakeholders in decision-making. Students prepare authentic accounting advice, using business data to:   * prepare forecasts * analyse and interpret accounting information * provide recommendations. |  | 1, 2, 3 | 2 | Students collaborate in the gathering of relevant information. They may collaborate in the preparation of forecasts and reports. Students work individually in their analysis and interpretation of information and in their preparation of recommendations.  Each student presents individual evidence of their learning. Students also present an evaluation of their contribution to and the effectiveness of the collaboration undertaken. They may use self and peer assessment to inform their evaluation  The Accounting Advice should be presented in multimodal format to the equivalent of 9 minutes or 1500 words maximum (including evaluation of collaboration) |

Assessment Type 3: **Examination (30%)**

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| Assessment details | Assessment design criteria | | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| UE | Ap | AE |
| External assessment | 1, 2 | 1, 2 | 1, 2 | 2-hour examination.  Section 1: Application of Accounting Skills  Students answer a range of problem-based or scenario-based questions, integrating accounting knowledge, skills, application, analysis and interpretation involved in accounting practice.  Problem-based or scenario-based questions focus on Understanding Accounting Concepts and Conventions and Managing Financial Sustainability  Section 2: Accounting for decision-making  Students use the skills of accounting inquiry to evaluate and respond to a business issue through the analysis of source material. They analyse, evaluate, and synthesise information to provide accounting advice, considering different stakeholder perspectives. Advice may be provided in dot point form.  Content is based on the Providing Accounting Advice context |

*Six assessments. Please refer to the Stage 2 Accounting subject outline.*