# 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) |
|  |  |  | *(from 2020)* | **2** | **A** | **C** | **O** | **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.
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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 | A | AE |
| Focus Areas: Understanding Accounting Concepts and Conventions; Managing Financial SustainabilityStudents interview a local business owner about the key accounting information used for decision-making. Students analyse how and why the business uses this information, including the use and role of digital and emerging technologies in how the information is recorded, produced and communicated. | 2 | 2 | 2 | Report for business owner, or equivalent in oral or multimodal form.Completed in class and for homework.Word limit 1000 words. |
| Focus Area: Managing Financial SustainabilityStudents complete a supervised, timed task to unseen data. They are required to complete a balance sheet extract and income statement from a trial balance, including balance day adjustments, and to answer theory questions as to how accounting concepts impact preparation and decision-making. | 1 | 1, 2 |  | Supervised, timed task – 60 minutesUnseen data. Word limit: 800 words |
| Focus Area: Managing Financial SustainabilityStudents complete a case study with a focus on debtors and inventory, including preparation of a debtor’s/inventory control account, writing off bad debts and creation of an allowance for doubtful debts. Students then analyse debtor’s and inventory turnover, and comment on the implications of this information for financial sustainability in relation to the scenario. | 1 | 1,2 | 1,2 | Report for business owner, or equivalent in oral or multimodal form. Completed in class and for homework. Word limit: 800 words |
| Focus Area: Providing Accounting AdviceStudents produce a cash budget for a local business, or from teacher provided data. They evaluate the cash budget, provided comparative balance sheets and income statements, to assist the business owner in determining the appropriate source of finance for the purchase of a non-current asset. | 2 | 1, 2 | 1,2 | Report for business owner, or equivalent in oral or multimodal form (eg video). Completed in class and for homework.Word limit 1000 words |

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 | A | AE |
| Focus Area: Providing Accounting AdviceStudents develop accounting advice in response to a business opportunity. The scenario may be provided by the teacher or the student and could include: a farmer changing the crops grown, or a small business considering expanding their product line. Students use authentic data to advise the business owner to inform their decision making. | 2 | 1,2 | 1,2 | May be presented in a variety of formats, including a report or in multimodal format.Word limit – 1500 words or 9 minutes multimodal |

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

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| Assessment details | Assessment conditions (e.g. task type, word length, time allocated, supervision) |
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| Students undertake a 2-hour external examination that is divided into two sections: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. Questions are drawn from the focus areas of understanding accounting concepts and conventions, and managing financial sustainabilitySection 2: Accounting for decision-makingStudents 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 focus area of providing accounting advice. | 2-hour examination |

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