# 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 | **A** | C | O | 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 |  |

# Assessment overview

Stage 1 Accounting - 10 credits

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 - 75%

| Assessment details | Assessment design criteria | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| --- | --- | --- | --- |
| UE | Ap |  |
| **Focus Area: Understanding Financial Sustainability**  Using unseen data, students prepare a balance sheet, statement of changes in equity, and income statement. They comment on how accounting concepts have impacted the preparation of these accounting reports, and how these concepts apply to different entities. | 2, 3 | 1, 3 | Completed under supervised conditions in two lessons. Max 800 words |
| **Focus Area: Understanding Financial Sustainability**  Year 12 students have the opportunity to purchase a school windcheater/hoodie. Students develop different budget options and present their findings to the School Prefects and Head of Senior School. Students consider the needs of the school and the students when completing this task. | 3, 4 | 1, 2 | 1 – 2 weeks, with some class time. Max 800 words if written or 5 minutes if in multimodal form. |
| **Focus Area: Perspectives in Accounting**  Students investigate how local, global and digital perspectives influence the accounting activities of a business. Students demonstrate their understanding of the role of accounting in decision-making and how the accounting needs of a business can change. | 1, 2 | 3 | Max 800 words or equivalent multimodal. |

Assessment Type 2: Accounting Inquiry – 25%

| Assessment details | Assessment design criteria | | Assessment conditions  (e.g. task type, word length, time allocated, supervision) |
| --- | --- | --- | --- |
| UE | Ap |  |
| **Focus Area: Understanding Financial Sustainability**  Students research costs associated with starting a business of their own choice. They consider:   * legal structure * an initial budget * how they might raise the funds required to finance the business * perspectives of different stakeholders – eg the owner, investors, customers   Findings are explained to a stakeholder of their choosing (for example, an investor, a partner) and may be presented in a variety of ways (a report, an investment blog or vlog). Other forms of presentation may be negotiated with the teacher. | 1, 4 | 2, 3 | Max 1000 words if written or 6 minutes if in multimodal form. |