

NCEA Accounting Remote Learning and Assessment

Subject matrices are a guide to assessment where remote teaching, learning and assessment have to take place due to a significant event leading to closure of schools over an extended period of time. For example, lockdown, natural disaster, etc.

General Guidance

Apart from 91481 and 91407, internal standards require both processing and a related narrative/report. There is one accurate answer for each processing aspect. Assessors need to manage authenticity for the processing aspect of the standard.

Alternatively, assessors could provide students with accurate processing information, such as the inventory card for 91386. Students could then use the issued processing resource to write their narrative. When schools re-open, the processing component could be assessed using a different set of transactions.

[Authenticity](#) of student evidence needs to be assured regardless of the method of collecting evidence. This must be in line with the learning centre's policy and NZQA's [Assessment Rules for Schools with Consent to Assess](#). For example, the assessor could check progress during set milestones and verbal conferencing with the student during the assessment period, or a student could use a journal or photographic entries to record progress. For specific advice on how to manage authenticity when assessing during uncertain times, please see the Pūtake module: Tāku Reo, Tāku Mahi - My Voice, My Work.

Further support can be found in the sample assessment resources and Conditions of Assessment on TKI, and in the clarifications and exemplar documents on the Accounting page of the NZQA website.

Accounting Matrix

COLOUR KEY: A colour-coding system to categorise standards according to the advice in this document.

Green:	These standards are suitable for remote teaching, learning and assessment.
Blue:	Teachers can facilitate assessment against these standards by remote learning with guidance (refer to General Guidance above).
Orange:	These standards are suitable for remote teaching and learning provided the candidate has access to appropriate equipment and/or technology. They are not suitable for remote assessment in their current delivery method and/or requirements. Guidance will be provided at the time as required.
Red:	These standards require a collaborative process or interaction with others, and are not suitable for remote teaching, learning and assessment.

Level 2		Level 3	
AS 91174	2.1	AS 91404	3.1
External (4 credits)		External (4 credits)	
Demonstrate understanding of accounting concepts for an entity that operates accounting subsystems		Demonstrate understanding of accounting concepts for a New Zealand reporting entity	
Teaching and learning towards assessment of this standard is suitable remotely. Assessment is not suitable remotely. The current Assessment Specifications will continue to apply.		Teaching and learning towards assessment of this standard is suitable remotely. Assessment is not suitable remotely. The current Assessment Specifications will continue to apply.	

Level 2		Level 3	
<p>AS 91175 2.2</p> <p>Internal (4 credits)</p> <p>Demonstrate understanding of accounting processing using accounting software</p> <p>Students need to have access to suitable software for processing. For example, MYOB, Xero, etc.</p> <p>See the general guidance above.</p> <p>This standard requires extensive processing, and authenticity will need to be managed.</p>	<p>AS 91405 3.2</p> <p>Internal (4 credits)</p> <p>Demonstrate understanding of accounting for partnerships</p> <p>This standard is suitable for remote learning and assessment by using a case study, such as a re-contextualised TKI task.</p> <p>See the general guidance above.</p> <p>Authenticity will need to be managed for the large amount of processing.</p>		
<p>AS 91176 2.3</p> <p>External (5 credits)</p> <p>Prepare financial information for an entity that operates accounting subsystems</p> <p>Teaching and learning towards assessment of this standard is suitable remotely. Assessment is not suitable remotely. The current Assessment Specifications will continue to apply.</p>	<p>AS 91406 3.3</p> <p>External (5 credits)</p> <p>Demonstrate understanding of company financial statement preparation</p> <p>Teaching and learning towards assessment of this standard is suitable remotely. Assessment is not suitable remotely. The current Assessment Specifications will continue to apply.</p>		
<p>AS 91177 2.4</p> <p>External (4 credits)</p> <p>Interpret accounting information for entities that operate accounting subsystems</p> <p>Teaching and learning towards assessment of this standard is suitable remotely. Assessment is not suitable remotely. The current Assessment Specifications will continue to apply.</p>	<p>AS 91407 3.4</p> <p>Internal (5 credits)</p> <p>Prepare a report for an external user that interprets the annual report of a New Zealand reporting entity</p> <p>This standard is suitable for remote learning and assessment.</p> <p>Providing students have access to a digital version of the reporting entity's annual report, interpretation of it can be undertaken remotely.</p>		

Level 2		Level 3	
<p>AS 91481 2.5</p> <p>Internal (4 credits)</p> <p>Demonstrate understanding of a contemporary accounting issue for decision-making</p> <p>See the general guidance above. This standard is suitable for remote learning and assessment.</p> <p>Students can be provided with case study materials. Alternatively, assessors can facilitate assessment by interviewing a business owner/manager to speak about the impact of the contemporary accounting issue on their business. If practical, this interview could occur live, via digital conferencing, with students able to ask their own questions. The session would need to be recorded.</p> <p>If students are conducting their own investigations, the assessor would need to advise on suitability of the business prior to commencing the investigations.</p>		<p>AS 91408 3.5</p> <p>External (4 credits)</p> <p>Demonstrate understanding of management accounting to inform decision-making</p> <p>Teaching and learning towards assessment of this standard is suitable remotely. Assessment is not suitable remotely. The current Assessment Specifications will continue to apply.</p>	
<p>AS 91179 2.6</p> <p>Internal (3 credits)</p> <p>Demonstrate understanding of an accounts receivable subsystem for an entity</p> <p>This could be suitable for remote assessment using a case study, such as a re-contextualised TKI task.</p> <p>See the general guidance above.</p> <p>Authenticity for the processing aspect of the standard will need to be managed.</p>		<p>AS 91409 3.6</p> <p>Internal (4 credits)</p> <p>Demonstrate understanding of a job cost subsystem for an entity</p> <p>This could be suitable for remote assessment using a case study, such as a re-contextualised TKI task.</p> <p>See the general guidance above.</p> <p>Authenticity for the processing aspect of the standard will need to be managed.</p>	

Level 2	Level 3
<p>AS 91386 2.7</p> <p>Internal (3 credits)</p> <p>Demonstrate understanding of an inventory subsystem for an entity</p> <p>This could be suitable for remote assessment using a case study, such as a re-contextualised TKI task.</p> <p>See the general guidance above.</p> <p>Authenticity for the processing aspect of the standard will need to be managed.</p>	