

# NCEA Accounting Remote Learning and Assessment

NZQA has considered the impacts of the Covid-19 virus on teaching, learning and assessment programmes for NCEA Accounting. This document includes guidance for both internal and external Accounting Achievement Standards.

## General Guidance

Apart from AS 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 AS91386. Learners 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.

## Accounting Matrix

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

<b>Green</b>	These standards are suitable for remote teaching, learning and assessment.
<b>Blue</b>	Teachers can facilitate assessment against these standards by remote learning with guidance (refer to General Guidance above).
<b>Red</b>	These standards require a collaborative process or interaction with others, and are not suitable for remote teaching, learning and assessment.

Domain	Level 1	Level 2	Level 3
Accounting	<p><b>AS 90976</b> <span style="float: right;"><b>1.1</b></span></p> <p><b>Demonstrate understanding of accounting concepts for small entities</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p style="text-align: right;">3 credits <span style="float: right;">External</span></p>	<p><b>AS 91174</b> <span style="float: right;"><b>2.1</b></span></p> <p><b>Demonstrate understanding of accounting concepts for an entity that operates accounting subsystems</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p style="text-align: right;">4 credits <span style="float: right;">External</span></p>	<p><b>AS 91404</b> <span style="float: right;"><b>3.1</b></span></p> <p><b>Demonstrate understanding of accounting concepts for a New Zealand reporting entity</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p style="text-align: right;">4 credits <span style="float: right;">External</span></p>

Domain	Level 1	Level 2	Level 3
	<p><b>AS 90977</b> <span style="float: right;"><b>1.2</b></span></p> <p><b>Process financial transactions for a small entity</b></p> <p>This standard is suitable for remote learning and assessment, provided financial processing can be conducted digitally.</p> <p>Authenticity will need to be managed.</p> <p>5 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91175</b> <span style="float: right;"><b>2.2</b></span></p> <p><b>Demonstrate understanding of accounting processing using accounting software</b></p> <p>Students need to have access to suitable software for processing. For example, MYOB, Xero, etc.</p> <p>This standard requires extensive processing, and authenticity will need to be managed.</p> <p>4 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91405</b> <span style="float: right;"><b>3.2</b></span></p> <p><b>Demonstrate understanding of accounting for partnerships</b></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>Authenticity will need to be managed for the large amount of processing.</p> <p>4 credits <span style="float: right;">Internal</span></p>
	<p><b>AS 90978</b> <span style="float: right;"><b>1.3</b></span></p> <p><b>Prepare financial statements for sole proprietors</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>5 credits <span style="float: right;">External</span></p>	<p><b>AS 91176</b> <span style="float: right;"><b>2.3</b></span></p> <p><b>Prepare financial information for an entity that operates accounting subsystems</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>5 credits <span style="float: right;">External</span></p>	<p><b>AS 91406</b> <span style="float: right;"><b>3.3</b></span></p> <p><b>Demonstrate understanding of company financial statement preparation</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>5 credits <span style="float: right;">External</span></p>

Domain	Level 1	Level 2	Level 3
	<p><b>AS 90979</b> <span style="float: right;"><b>1.4</b></span></p> <p><b>Prepare financial information for a community organisation's annual general meeting</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>4 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91177</b> <span style="float: right;"><b>2.4</b></span></p> <p><b>Interpret accounting information for entities that operate accounting subsystems</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>4 credits <span style="float: right;">External</span></p>	<p><b>AS 91407</b> <span style="float: right;"><b>3.4</b></span></p> <p><b>Prepare a report for an external user that interprets the annual report of a New Zealand reporting entity</b></p> <p>This standard is suitable for remote learning and assessment.</p> <p>5 credits <span style="float: right;">Internal</span></p>
	<p><b>AS 90980</b> <span style="float: right;"><b>1.5</b></span></p> <p><b>Interpret accounting information for sole proprietors</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>4 credits <span style="float: right;">External</span></p>	<p><b>AS 91481</b> <span style="float: right;"><b>2.5</b></span></p> <p><b>Demonstrate understanding of a contemporary accounting issue for decision-making</b></p> <p>This standard is suitable for remote learning and assessment.</p> <p>4 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91408</b> <span style="float: right;"><b>3.5</b></span></p> <p><b>Demonstrate understanding of management accounting to inform decision-making</b></p> <p>Teaching and learning towards assessment of this standard could be adapted for remote learning. The current Assessment Specifications will continue to apply.</p> <p>4 credits <span style="float: right;">External</span></p>

Domain	Level 1	Level 2	Level 3
	<p><b>AS 90981</b> <span style="float: right;"><b>2.6</b></span></p> <p><b>Make a financial decision for an individual or group</b></p> <p>This is suitable for remote assessment.</p> <p>3 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91179</b> <span style="float: right;"><b>2.6</b></span></p> <p><b>Demonstrate understanding of an accounts receivable subsystem for an entity</b></p> <p>This could be suitable for remote assessment using a case study such as a re-contextualised TKI task.</p> <p>Authenticity for processing aspect of the standard will need to be managed.</p> <p>3 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91409</b> <span style="float: right;"><b>3.6</b></span></p> <p><b>Demonstrate understanding of a job cost subsystem for an entity</b></p> <p>This could be suitable for remote assessment using a case study such as a re-contextualised TKI task.</p> <p>Authenticity for processing aspect of the standard will need to be managed.</p> <p>4 credits <span style="float: right;">Internal</span></p>
	<p><b>AS 90982</b> <span style="float: right;"><b>1.7</b></span></p> <p><b>Demonstrate understanding of cash management for a small entity</b></p> <p>This is suitable for remote assessment. Images of the four source documents could be shared digitally with the assessor.</p> <p>Discussion of the key items on these, along with how the entity manages its cash, could occur in a typed narrative or in verbal conferencing with the teacher over a digital conferencing platform.</p> <p>4 credits <span style="float: right;">Internal</span></p>	<p><b>AS 91386</b> <span style="float: right;"><b>2.7</b></span></p> <p><b>Demonstrate understanding of an inventory subsystem for an entity</b></p> <p>This could be suitable for remote assessment using a case study such as a re-contextualised TKI task.</p> <p>Authenticity for processing aspect of the standard will need to be managed.</p> <p>3 credits <span style="float: right;">Internal</span></p>	