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| **Alternative Evidence Gathering Template – Internal Assessment** |  |
| These templates must only be used to record student achievement and report results where remote assessment is the only practical option and the collection of direct assessment evidence from students has not been at all possible. ‘Alternative Evidence’ is student evidence for internally assessed standards that has been seen or heard within the teaching and learning programme. These templates do not signal a reduction in what is accepted for each grade, but rather a means of summarising evidence for reporting. These templates must be viewed in conjunction with the standard and assessment advice forwarded to schools to ensure that valid, credible and reliable assessment and learning has occurred before the standard is awarded. While physical evidence of student work does not need to be attached, the assessor decisions made must also be verified internally before reporting results. |  |
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| Student ID | Student 1 | Subject | Accounting  | Level | 2 |
| Notes |  | Standard No. | 91386 | Version | 2 |
| Standard Title | Demonstrate understanding of an inventory subsystem for an entity | Credits | 3 |
|  |  |  |
| **Achieved** | **Merit** | **Excellence** |
| Demonstrate understanding of an inventory subsystem for an entity.  | Demonstrate in-depth understanding of an inventory subsystem for an entity.  | Demonstrate comprehensive understanding of an inventory subsystem for an entity.  |
|  |  |  |
| **Key requirements (list):** | A | M | E | **Describe or attach the evidence considered.**  | **Explain how the judgement was made.** |
| Process financial information for the entity’s inventory subsystem – an inventory card identifying quantities and costs for balances, sales and purchases using either FIFO or WAC.  |[ ]   |  |  |  |
| Describe elements of the entity’s inventory subsystem. |[ ]   |  |  |  |
| Process detailed financial information for the entity’s inventory subsystem, including entries for return(s) and shortage.   |  |[ ]   |  |  |
| Explain elements of the entity’s inventory subsystem.  |  |[ ]   |  |  |
| Process complex financial information for the entity’s inventory subsystem including drawings of inventory and/or a transposition error between inventory items.  |  |  |[ ]   |  |
| Justify elements of the entity’s inventory subsystem.  |  |  |[ ]   |  |
|  |  |  |  |  |  |
| **Sufficiency statement** | **Internal Verification**  |
| Achievement | All of A is required [x]  | Assessor: Date:  |
| Merit | All of A and M is required [x]  | Verifier: Date:  |
| Excellence | All of A, M and E is required [x]  | Verifier’s school:  |
| MARK OVERALL GRADE | N [ ]  | A [ ]  | M [ ]  | E [ ]  | Comments:  |

For the purpose of national external moderation:

* only six WORD templates are required where available
* samples are not required to be randomly selected
* there should be one each of N, A, M, E and up to 2 others
* descriptions of evidence and explanations of judgements are not required for all other students, and a spreadsheet may be used.