

**COMMERCE DEPARTMENT  
COURSE INFORMATION FOR LEVEL 3 ACHIEVEMENT AND UNIT STANDARDS**

**SUBJECT: ACCOUNTING**

<b>A/S Number</b>	<b>Version Number</b>	<b>Title</b>	<b>Assessment Form</b>	<b>No of Credits</b>	<b>Authenticity</b>	<b>Re-Assessment</b>	<b>Assessment date</b>	<b>Record of Achievement</b>
3.1 (90500)	2	Describe and apply the conceptual basis of accounting in context	External	4			November 27th	
3.2 (90501)	3	Process financial information for partnerships and/or companies	External	3			November 27th	
3.3 90502)	2	Process financial information for a manufacturing job cost subsystem	External	3			November 27th	
3.4 90503)	3	Report financial information for partnerships and/or companies	External	6			November 27th	
3.5 (90504)	2	Prepare a report that analyses and interprets a company's financial report for external users	Internal	5	Covered By Authenticity Sheet	No Reassessment	April 4th	
3.6 (90505)	2	Explain and prepare information for management decision making	External	3			November 27th	

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7374 (Note 1)	4	Explain the conceptual basis of accounting for reporting entities	Internal	4	Covered By Authenticity Sheet	Yes	October 31st	
7380 (Note 2)	4	Recognise and examine management control concepts	Internal	3	Covered By Authenticity Sheet	Yes	March 7th	

The **Internal Achievement** standards will be assessed as follows:

- 3.5 (90504) A research and in class work with no opportunity for reassessment

The **5 External Achievement Standards** will be assessed by a 3 hour examination at the end of the year.

The **3 Unit Standards** will be assessed by a class test at the end of each of the relevant topics with opportunity for reassessment.

**Note 1** : On the Exclusions List for 90500 (ie can't count credits from both)

**Note 2** : On the Exclusions List for 90505 (ie can't count credits from both)