

**200/6**

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# **ACCOUNTING**

(Year 12 E200)

***Grade-related Descriptors***



## ***GRADE-RELATED DESCRIPTORS***

### ***THE GRADING PROCESS***

The current model for assigning grades at the conclusion of a subject is “standards-referenced”. In such a system each student’s performance in a subject is considered with reference to a set of predetermined standards at each grade level. The “predetermined standards” are defined through the use of grade-related descriptors.

Grade-related descriptors aim to capture and describe (as explicitly as possible and in relatively broad terms) those behaviours expected to be typically displayed by students at each grade level for each subject. For teachers they are a *point of reference* against which they must match their professional judgment in determining students’ final grades.

### ***FEATURES OF GRADE-RELATED DESCRIPTORS***

As a general principle, grade-related descriptors should:

- summarise the *general characteristics* of student performance at each level of achievement
- express, in *positive terms*, what a student knows, understands and is able to do
- *clearly define* on a continuum of performance the level of proficiency for *all grades* (A, B, C, D and E)
- be readily *usable* by teachers in making judgments about final grades to be assigned
- provide a ‘*target*’ for students in their efforts to obtain various grades
- be developed with reference to student work samples as *source material* at each grade level
- relate directly to the content of the course

### ***USING GRADE-RELATED DESCRIPTORS***

In planning the assessment program and developing each component task teachers will need to ensure that:

- the nature of each task takes account of the ways that students typically develop over the period of studying the subject
- the rubric for numerical assessment (marking key) for each task is designed with reference to the grade-related descriptors.
- each task that counts towards the awarding of a grade provides students with the opportunity to demonstrate achievement across the full range of performance described in the relevant section/objective of the grade-related descriptors.

The *critical use* of grade-related descriptors is to assist teachers in making comparable judgments about the grades to be awarded at the conclusion of a subject. They do not stand alone. They are *one of a number* of mechanisms available to teachers in deciding summative assessments to be reported to Curriculum Council. They are best used as a point of reference in determining cut-offs after the evaluation of the assessment data collected.

When applying grade-related descriptors, it is also necessary to note that an A student, for example, need not achieve an ‘A’ on all objectives. Teachers will develop a *profile* of achievement of their students across different aspects of the subject and must themselves, with reference to exemplars and moderation procedures, make the *final judgment* of the grade achieved.

## GRADE RELATED DESCRIPTORS ACCOUNTING YEAR 12

OBJECTIVES	A	B	C	D	E
<p>The student should be able to:</p> <p>Explain prescribed concepts, principles and accounting procedures related to the sole proprietor, partnership and company forms of business organisation and non-trading enterprises.</p>	<p>The student:</p> <p>can explain in detail all of the concepts, principles and accounting procedures associated with the course.</p>	<p>The student:</p> <p>can provide an accurate explanation of the concepts, principles and accounting procedures associated with the course.</p>	<p>The student:</p> <p>can explain at a basic level most of the concepts, principles and accounting procedures associated with the course.</p>	<p>The student:</p> <p>can explain at a basic level a few of the concepts, principles and accounting procedures associated with the course.</p>	<p>The student:</p> <p>has difficulty in explaining any of the concepts, principles and accounting procedures associated with the course.</p>
<p>Explain the role of accounting in planning and control and financial decision making.</p>	<p>can provide a detailed explanation of the role of accounting in planning and control and financial decision making.</p>	<p>can provide an accurate explanation of the role of accounting in planning and financial decision making.</p>	<p>can provide a simple explanation of the role of accounting in planning and control and financial decision making.</p>	<p>has limited understanding and therefore has difficulty in explaining the role of accounting in planning and control and financial decision making.</p>	<p>has no real understanding and is unable to explain the role of accounting in planning and control and financial decision making.</p>

## GRADE RELATED DESCRIPTORS ACCOUNTING YEAR 12

<b>OBJECTIVES</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<p>The student should be able to:</p> <p>Recall the principles and procedures used to process financial data manually.</p> <p>Use the manual method to process financial data for the sole proprietor, partnership and company forms of business organisations, and non-trading enterprise.</p>	<p>The student:</p> <p>can recall all of the principles and procedures and can correctly apply the manual method to all situations.</p>	<p>The student:</p> <p>can recall all of the principles and procedures and can correctly apply the manual method to most situations.</p>	<p>The student:</p> <p>can recall most of the principles and procedures and can correctly apply the manual method to most routine situations.</p>	<p>The student:</p> <p>can recall simple principles and procedures and can correctly apply the manual method in simple and repetitive situations.</p>	<p>The student:</p> <p>find difficulty in recalling the procedures and principles used to process data manually and therefore is unable to apply the manual method in given situations.</p>
<p>Analyse and interpret financial data and given ratios.</p>	<p>has the ability to analyse and interpret all financial data and given ratios associated with the course.</p>	<p>has the ability to analyse and interpret most financial data and given ratios associated with the course.</p>	<p>has the ability to analyse and interpret simple financial data and given ratios associated with the course.</p>	<p>has difficulty in analysing and interpreting simple financial data and given ratios associated with the course.</p>	<p>is unable to analyse and interpret financial data and given ratios associated with the course.</p>
<p>Calculate financial data and given ratios.</p>	<p>uses correct mathematical procedures to calculate financial data with a consistent level of accuracy.</p>	<p>applies all of the correct mathematical procedures and formulae associated with the course with occasional error.</p>	<p>applies most of the correct mathematical procedures and formulae associated with the course.</p>	<p>has limited ability to apply the correct mathematical procedure and formulae associated with the course.</p>	<p>is unable to apply the correct mathematical procedures and formulae associated with the course.</p>

**GRADE RELATED DESCRIPTORS ACCOUNTING YEAR 12**

<b>OBJECTIVES</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<p>The student should be able to:</p> <p>Record and report financial information using the forms and formats which comprise the manual method.</p>	<p>The student:</p> <p>has a superior level of presentation and pays strict attention to form and format.</p>	<p>The student:</p> <p>has a high level of presentation with occasional lapses in use of correct form and format.</p>	<p>The student:</p> <p>has an acceptable level of presentation and applies the correct form and format most of the time.</p>	<p>The student:</p> <p>has a poor level of presentation but attempts to apply the correct form and format from time to time.</p>	<p>The student:</p> <p>displays a poor level of presentation and has no regard for correct form and format.</p>