

# 2019 March Moderation - Report



## Meeting Details

Meeting took place in:

South

AM or PM session?

AM

Which AM Meeting is this report for?

HASS - Accounting Level 3

Moderation Leader Name

Neesha-Marie Hartog

Moderation Leader Email

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Minute Keeper

Jodie Schafferius

Minute Keeper Email

jodie.schafferius@hutchins.tas.edu.au

## Attendance

Please enter the name and school for all attendees. This can be copied and pasted from the registration list sent to the Moderation Leader.

Apologies/absences - please enter the names of teachers and their schools who appeared on the moderation leaders list who did not attend the meeting.

Richard Korn – EC  
Nick Freeman - HHS/Advanced Learning Centre  
Michelle Martin - St Mary's College  
Neil Goodwin – RC  
Jeremy Dooley – GYC  
Jodie Schafferius - Hutchins  
Neesha-Marie Hartog - HC

n/a

Moderation Details for Calibration - Sample 1

**Sample 1 - Please identify each criterion being moderated and IF SELECTED the elements within that criterion**

Criterion 3 = Overall, Element 1, Element 2, Element 3

**Sample 1 - What rating (or ratings) has the group assigned this sample?**

range of B to t+, with the majority rating it C to C+

**Sample 1 - What evidence supports the rating (or ratings) the group has given?**

errors in classifying and also in BDAs in Income Statement and Bal Sheet

**Sample 1 - What evidence would you need to see in order to assign a higher rating (or ratings)?**

no errors in classifying accounts or in the BDAs

**Sample 1 - Summary of group consensus with comments to element level if applicable.**

Element 1 - good assessment of the double entry components of most of the BDAs.  
Element 2 - unable to see the Trial Balance (wasn't included in the Samples, and is not a requirement of the External exam)  
Element 3 - errors in classifications and not dealing with contra-entries correctly.

**Sample 1 - What actions would you recommend for teachers to help the student attain a higher rating (or ratings)?**

Learn the correct sub-classification of expense accounts.

Moderation Details for Calibration - Sample 2

**Sample 2 - Please identify each criterion being moderated and IF SELECTED the elements within that criterion**

Criterion 3 = Overall, Element 1, Element 2, Element 3

**Sample 2 - What rating (or ratings) has the group assigned this sample?**

range of B+ to a t, with the majority rating it a C-

**Sample 2 - What evidence supports the rating (or ratings) the group has given?**

poor knowledge of classification of accounts - many Inc St accounts included in Balance Sheet and vice versa. lack of evidence in understanding BDAs

**Sample 2 - What evidence would you need to see in order to assign a higher rating (or ratings)?**

better classification of accounts more understanding of BDAs

**Sample 2 - Summary of group consensus with comments to element level if applicable.**

C-

**Sample 2 - What actions would you recommend for teachers to help the student attain a higher rating (or ratings)?**

Learn the account classifications. Revise BDAs, starting from the double entry components in GJ format and then work on to how it affects the balances in the Trial Balance.

Moderation Details for Calibration - Sample 3

Sample 3 - Please identify each criterion being moderated and IF SELECTED the elements within that criterion

Criterion 3 = Overall, Element 1, Element 2, Element 3

Sample 3 - What rating (or ratings) has the group assigned this sample?

A+ to C+, with the majority on an A rating

Sample 3 - What evidence supports the rating (or ratings) the group has given?

Good understanding of account classification and BDAs

Sample 3 - What evidence would you need to see in order to assign a higher rating (or ratings)?

not much to add.

Sample 3 - Summary of group consensus with comments to element level if applicable.

A

Sample 3 - What actions would you recommend for teachers to help the student attain a higher rating (or ratings)?

n/a

Moderation Details for Calibration - Sample 4

Sample 4 - Please identify each criterion being moderated and IF SELECTED the elements within that criterion

Criterion 3 = Overall, Element 1, Element 2, Element 3

Sample 4 - What rating (or ratings) has the group assigned this sample?

A+ to B-, with the majority rating it an 'A'.

Sample 4 - What evidence supports the rating (or ratings) the group has given?

clear, accurately formatted, excellent BDAs and classification.

Sample 4 - What evidence would you need to see in order to assign a higher rating (or ratings)?

not much to add!

Sample 4 - Summary of group consensus with comments to element level if applicable.

A (or A+)

Sample 4 - What actions would you recommend for teachers to help the student attain a higher rating (or ratings)?

n/a

**Planning for September Moderation 2019 - Statewide Samples**

**For all courses please nominate the criteria and elements (if desired) for moderation.**

criterion 5 - software package component (not spreadsheets)

**State the name of the person who will be providing the samples for September moderation.**

Neesha-Marie Hartog

**Email address of the person providing the samples for September moderation**

neeshamarie.hartog@education.tas.gov.au

**Sharing Resources**

**Please record any links to or details of resources that were shared, or describe any assessment strategies that were discussed.**

in the Black - excellent journal put out by CPA Australia Ran out of time to discuss resources in much detail.

**Course Support**

**Please provide details of any future focus and ways forward you would like Curriculum Services to consider in relation to this course:**

We request further clarity about what makes up 2 or 3 marks for a BDA - simple versus complex adjustment. We request further clarity about what cut-offs should be used statewide: some are using 45%/65%/85% for the C/B/A cut-offs, others are working off 50%/70%/90% and this could certainly change the way the internals are awarded by teachers. Should there be a consistent statewide application? We request further clarity about what we are looking for in the 'formatting' component of criterion 3. eg: ruling, correct column, underlining, sub-totals and correct calculations.  
 Query: what is a complex adjustment as opposed to a simple adjustment?  
 JD to add this question/change to the syllabus for TASC this year.  
 Note: 4 samples with 3 standard elements to assess separately was challenging. No need to put the elements in the task for discussion to be valuable and worthwhile.

Format of answer sheets for candidates needs attention.

Sample 1: subtotal mark should be given for 11500 in S&D expenses. Candidates should not be given a negative mark. The least a candidate can get is zero marks.

Any adjustment: No attempt = 0 marks. If account is in the correct statement, but the incorrect classification, with incorrect number = 0.5 If account is in the correct classification with incorrect number = 1 mark If account is in the incorrect classification with the correct number = 2.5 Correct account in correct classification with correct number = 3 If correct figure in the incorrect statement = 1