

# Part 3

## Examples of School Assessment Practices

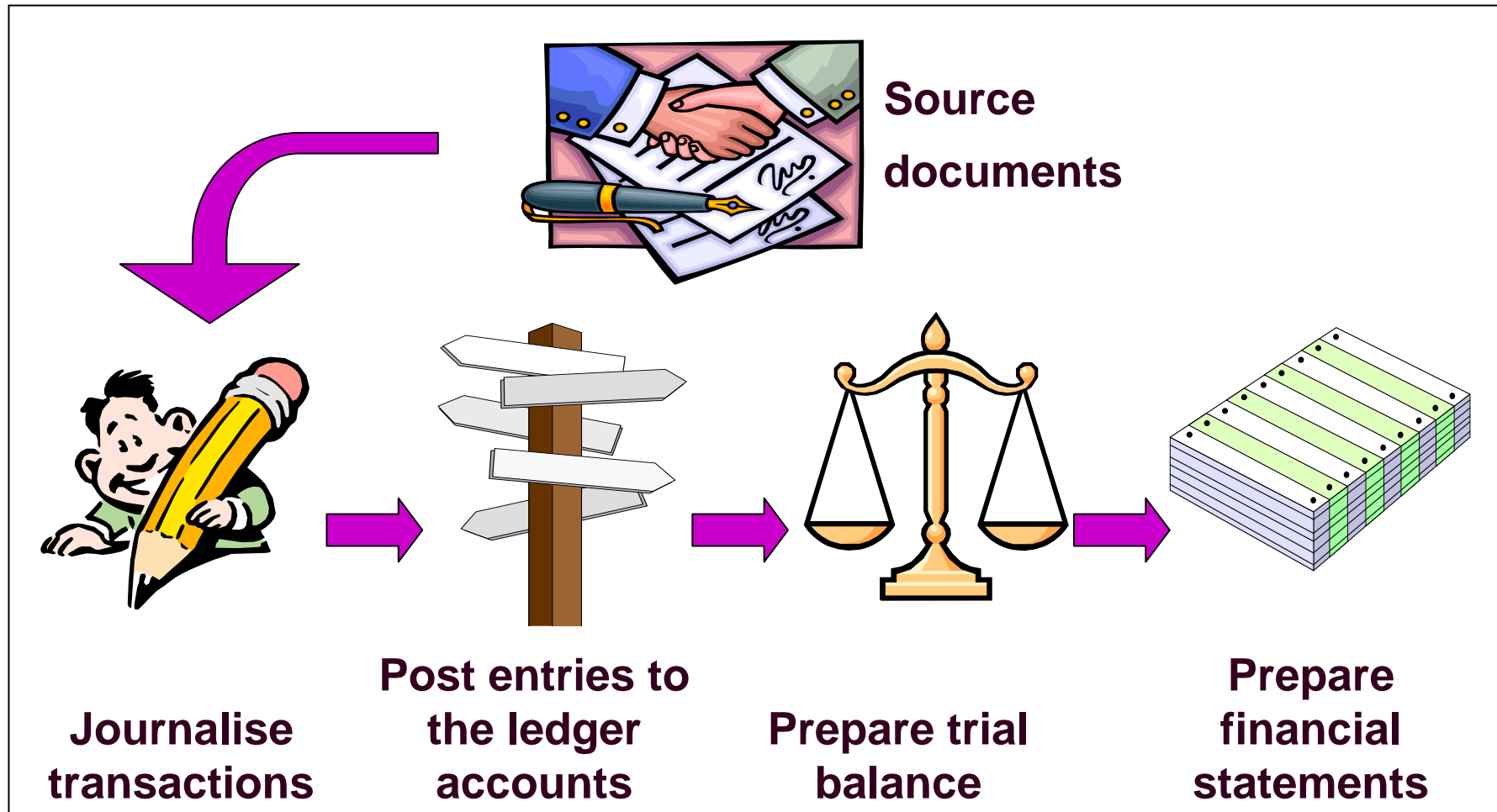


BSA  
B

*Beauty Full Co.*



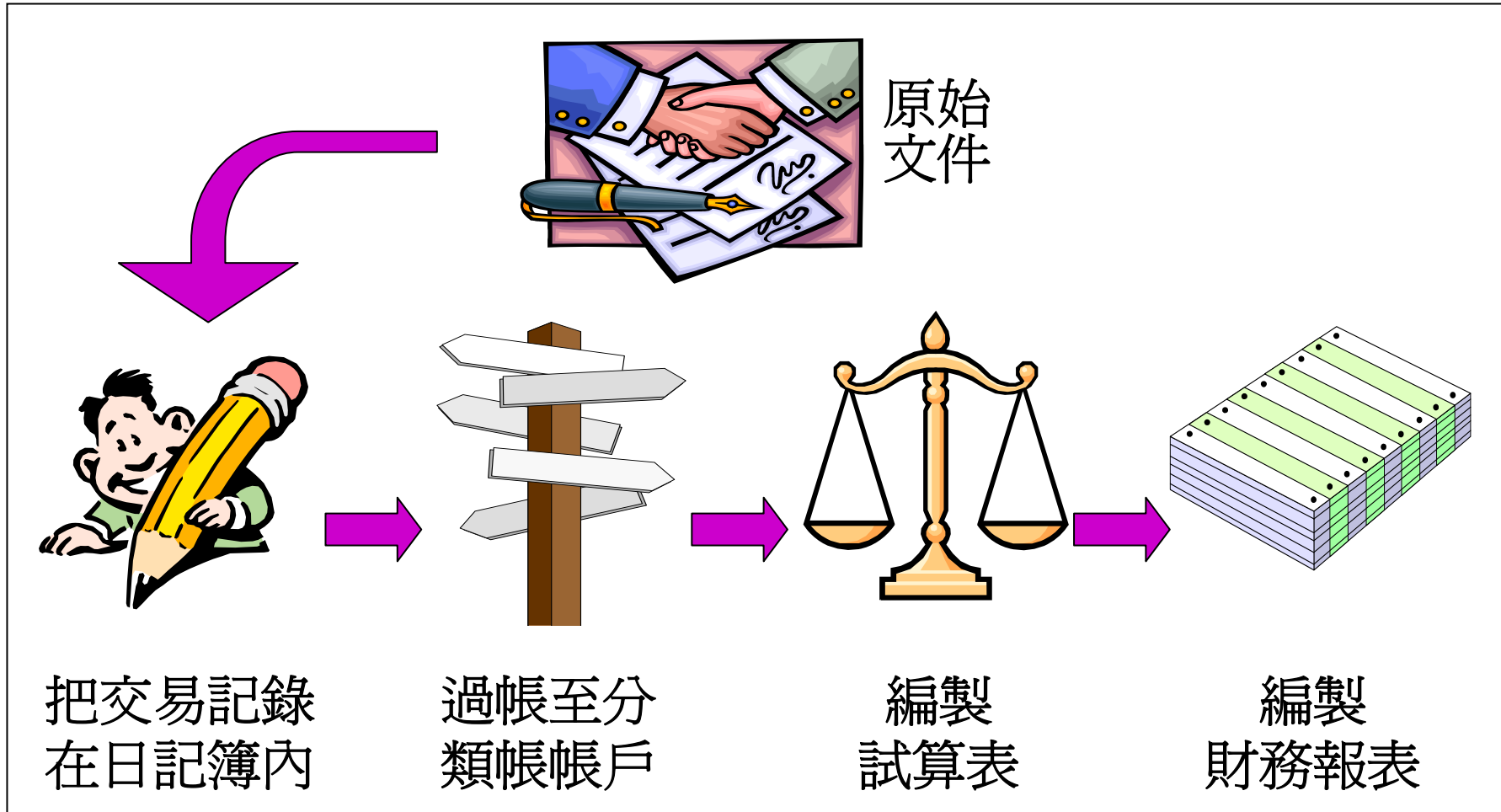
# The Accounting Cycle



# 愛麗美公司



# 會計循環



# Purchase Journal



PURCHASES JOURNAL – JULY					Page 1
Date	Purchase Order No.	Account Debited	Post. Ref.	Amount	
Year 1				\$	
July 2	4810	Thomas Liu	GL09	4,000	
			GL09	11,200	
			GL09	7,600	
			GL09	13,800	
			GL09	17,800	
			GL09	<u>14,400</u>	
				<u>68,800</u>	

**Thomas Liu**  
30 Ng Fong Street, Kwai Chung

Invoice: 11700  
Date: 2 July Year 1

To: Beauty Full Co  
Rm 1111, 24 Tin Tin Road, Kowloon

Quantity	Description	Discount	Order	Unit price	Total
100	"Roots" Sandals	% 20	4810	\$ 50	\$ 4000
					<u>4000</u>

## Secondary 4 - Principles of Accounts 2007-2008 Project - Beauty Full Co.

### Objectives:

- To familiar with the double entry accounting system
- To develop their critical thinking in accounting procedures

### Project Guidelines:

1. 7 students form a group (there should be 6 groups in the class)
2. The project will be divided into 2 parts

#### **Part 1 – Problem Solving**

All the groups are required to finish the Accounting Practice Set of Beauty Full Co. which includes

1. General Journal
2. Sales Journal
3. Returns Inwards
4. Purchases Journal
5. Returns Outwards
6. Cash Book
7. Accounts Receivable Ledger
8. Accounts Payable Ledger
9. General Ledger
10. Trial Balance
11. Income Statement (Profit and Loss A/C)
12. Balance Sheet

Part 1 will be completed in a double period and answers will be given at the end of the class.

#### **3. Part 2 - Research**

In this part, each group is assigned one of the topics from below to carry out a research and present your findings in class.

#### **Topics:**

(i)	After finishing the tasks specified in Part 1, please review the entire accounting cycle and (i) identify the step(s)/process(es) in which errors may easily be made; and (ii) suggest effective solution(s) to prevent these errors from occurring.
(ii)	During the process of recording transactions, bookkeepers can make frauds easily or mislead the stakeholders (e.g. shareholders, partners, etc.) by removing or inserting forge transactions. Please suggest effective solution(s) to prevent these problems.
(iii)	In reality, the volume of the business transactions is much larger than the given example; please suggest effective way(s) for processing a large volume of business transactions.

**Secondary 4 - Principles of Accounts 2007-2008**  
**Presentation Assessment Sheet**

Group (            )

Criteria	Score
1. Application of Knowledge <ul style="list-style-type: none"> <li>✚ Apply appropriate knowledge to solve the problem</li> <li>✚ Suggested solution(s) is/are supported with theories and/or evidence(s)</li> </ul>	<b>1 - 10</b> <div style="border: 2px solid black; width: 100px; height: 100px; margin: 0 auto;"></div>
2. Analytical Thinking <ul style="list-style-type: none"> <li>✚ Show good understanding of the problem</li> <li>✚ Research relevant information for <u>analysing</u> the problem</li> <li>✚ Provide good justification(s) for the suggested solution(s)</li> </ul>	<b>1 - 10</b> <div style="border: 2px solid black; width: 100px; height: 100px; margin: 0 auto;"></div>
3. Presentation Skills <ul style="list-style-type: none"> <li>✚ Good <u>organisation</u> and elaboration of ideas</li> <li>✚ Demonstrate good language proficiency</li> <li>✚ Appropriate body language</li> <li>✚ Appropriate use of visual aids</li> </ul>	<b>1 - 10</b> <div style="border: 2px solid black; width: 100px; height: 100px; margin: 0 auto;"></div>
<b>Total (30)</b>	<div style="border: 2px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>
<b>Comments:</b>	



# Alternative Assessment Tool

		All information is correct.	3	
Presentation	<b>Content</b>	Central idea is undeveloped. Stray away from topic.	0	
		The research shows a great idea that is not clearly connected to the project.	1	
		Clear and specific idea developed; many good points made but there is an uneven balance and little variation.	2	
		An abundance of idea and information are clearly shown in the research; good points are clearly made.	3	
	<b>Organisation</b>	No apparent logical order of presentation. Ideas, details, and events not organised yet.	0	
		Concept and ideas are loosely connected; lacks clear transitions; flow and organisation are choppy.	1	
		Most information presented in logical sequence; generally very well organized but better transitions are needed.	2	
		Research is clearly stated and developed; specific examples are appropriate and clearly develop; good transactions; conclusion is clear.	3	
	<b>Communication Skill</b>	Presenter seems uninvolved. No eye-contact; rate too slow / fast.	0	
		Voice is flat; little expression.	1	
		Pleasant, acceptable, earnest, cautious, routine.	2	
		Confident; proper volume; steady rate; good posture and eye contact. The style gives audience a powerful sense of presenter's convictions.	3	
<b>Presentation Kit</b>	Oral presentation only. No ancillary tool.	0		
	Oral presentation with a little ancillary tool.	1		
	Audio and video tool are provided but not really fit the situation.	2		

# End of Part 3

BSAFS