

1. SCORE SHEET FOR ACCOUNTANCY PRACTICAL EXAMINATION RECORD

Date:

Name	Criteria			Total score (20)	Remarks
	Knowledge in accounting with the use of ICT (4)	Information Extraction (4)	Accounting Analytics (8)		
1.					
2.					
3.					
(Name and Signature of Subject Teacher)		(Name and Signature of HOD)		(Name and Signature of Principal)	

2. RUBRICS FOR ACCOUNTANCY PRACTICAL EXAMINATION

Criteria	Scoring				
	4: Excellent	3: Good	2: Average	1: Below Average	0: Fail
Knowledge in accounting with the use of ICT	<ul style="list-style-type: none"> • Application of computers skills in storing, • retrieving, • transmitting and • manipulating complex financial data. • Use of ICT knowledge in the preparation of: <ul style="list-style-type: none"> • ledger • Financial statements • Graphical representation financial data 	<ul style="list-style-type: none"> • Application of computers skills in storing, • retrieving, • transmitting and • manipulating financial data. • Use of ICT knowledge in the preparation of: <ul style="list-style-type: none"> • ledger • Financial statements 	<ul style="list-style-type: none"> • Application of computers skills in storing, • retrieving, • and transmitting financial data. • Use of ICT knowledge in the preparation of: <ul style="list-style-type: none"> • ledger 	<ul style="list-style-type: none"> • Simple application of computers skills in storing, • retrieving, • transmitting simple financial data. • Use of ICT knowledge in the preparation of partially correct: <ul style="list-style-type: none"> • ledger 	<ul style="list-style-type: none"> • Inadequate skills in the application of computers and store, and retrieve data.
Information Extraction	<ul style="list-style-type: none"> • Search, manage and deliver accounting information; • Classification of information, • Look for patterns and trends, • Uncover hidden relationship. • Present the extracted data into a standard form • Pre-process financial data. 	<ul style="list-style-type: none"> • Search, manage and deliver accounting information; • Classification of information, • Look for patterns and trends, • Present the extracted data into a standard form • Pre-process financial data. • Eliminate duplicate data. 	<ul style="list-style-type: none"> • Search, manage and deliver accounting information; • Classification of information • Look for patterns and trends • Present the extracted data into a standard form 	<ul style="list-style-type: none"> • Search, manage and deliver accounting information; • Classification of information 	<ul style="list-style-type: none"> • Unable to search, manage and deliver accounting information;

	<ul style="list-style-type: none"> • Identify relationships between the extracted concepts. • Eliminate duplicate data. • Enrich database for further use. 				
Accounting Analytics	<ul style="list-style-type: none"> • Analyze data and find problems, • Fix the problems they find. • Provide decision-making support, • Knowledge of tax preparation, account analysis, and budgeting. • Meet reporting requirements, • Possess keen communication skills. • Be well versed with Bhutanese Financial Reporting Standards (BFRS). • Able to uncover fraud, identify tax scams, point out money laundering schemes or discover embezzlement. 	<ul style="list-style-type: none"> • Analyze data and find problems, • Provide decision-making support, • Knowledge of tax preparation, account analysis, and budgeting. • Meet reporting requirements, • Possess keen communication skills. • Able to uncover fraud, identify tax scams, point out money laundering schemes or discover embezzlement. • Able to perform risk assessments, establish or evaluate internal controls, evaluate corporate governance 	<ul style="list-style-type: none"> • Analyze data and find problems, • Provide decision-making support, • Meet reporting requirements, • Possess keen communication skills. • Able to uncover fraud, identify tax scams, point out money laundering schemes or discover embezzlement. • Able to perform risk assessments, establish or evaluate internal controls. 	<ul style="list-style-type: none"> • Analyze data and find problems, • Provide decision-making support, • Possess keen communication skills. • Able to perform risk assessments, establish or evaluate internal controls. 	<ul style="list-style-type: none"> • Unable to analyze data and find problems

	<ul style="list-style-type: none"> • Able to perform risk assessments, establish or evaluate internal controls, evaluate corporate governance processes or perform internal audits. 	<p>processes or perform internal audits.</p>			
Correctness of Answers	<ul style="list-style-type: none"> • Correct formula, • Correct steps & processes • Total Correct answer, • Auto generation(use of appropriate formula) 	<ul style="list-style-type: none"> • Correct formula, • Correct steps & processes • Total Correct answer, 	<ul style="list-style-type: none"> • Correct answer, • Correct steps & processes 	<ul style="list-style-type: none"> • Partial correct answer • Partial correct steps & processes • 	<ul style="list-style-type: none"> • Incorrect answer, • Incorrect steps & processes
(Name & Signature of Subject Teacher)		(Name & Signature of HoD)		(Name and Signature of Principal)	