

## Accounting Matrix

	Conceptual Basis	Processing	Accounting Systems	Reporting	Decision Making
<b>Level 1</b>	AS90022 <b>1.1</b> Demonstrate an understanding of the conceptual basis of accounting	AS90023 <b>1.2</b> Describe a method of processing financial information and analyse transactions 3 credits External	AS90025 <b>1.4</b> Demonstrate an understanding of accounting systems for entities	AS90026 <b>1.5</b> Prepare financial statements for sole proprietors 4 credits External	AS90028 <b>1.7</b> Analyse and interpret information for a sole proprietor(s)
		AS90024 <b>1.3</b> Process financial information for a sole proprietor 3 credits External		AS90027 <b>1.6</b> Report financial information for an individual or household and community organisations 3 credits External	
<b>Level 2</b>	AS90220 <b>2.1</b> Describe the conceptual basis of accounting for a sole proprietor	AS90222 <b>2.3</b> Investigate and report on accounting subsystems 4 credits Internal	AS90224 <b>2.5</b> Prepare financial statements and related accounting entries for sole proprietors	AS90225 <b>2.6</b> Analyse and interpret information and make recommendation(s) for a sole proprietor	AS90226 <b>2.7</b> Use computer software to process financial transactions for a sole proprietor
		AS90223 <b>2.4</b> Demonstrate an understanding of accounting processes for accounting subsystems 5 credits External			
<b>Level 3</b>	AS90500 <b>3.1</b> Describe and apply the conceptual basis of accounting in context	AS90501 <b>3.2</b> Process financial information for partnerships and/or companies 3 credits External	AS90503 <b>3.4</b> Report financial information for partnerships and companies	AS90504 <b>3.5</b> Prepare a report that analyses and interprets a company's financial report for external users	AS90505 <b>3.6</b> Explain and prepare information for management decision making
		AS90502 <b>3.3</b> Process financial information for a manufacturing job cost subsystem 3 credits External			
	4 credits External	3 credits External	6 credits External	5 credits Internal	3 credits External