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### Conceptual Basis of Accounting

#### Achievement Standard 90220 (Accounting 2.1)

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Externally assessed, 3 credits

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#### Achievement Standard 90223 (Accounting 2.4)

Demonstrate understanding of accounting processes for accounting subsystems

Externally assessed, 5 credits

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Internally assessed, 3 credits

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### Achievement Standard 90224 (Accounting 2.5)

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### Achievement Standard 90225 (Accounting 2.6)

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Externally assessed, 4 credits

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