

# Assessment Specifications

## General information

<b>Performance Standard</b>	Accounting
<b>Level</b>	Scholarship
<b>Mode of Assessment</b>	Written Examination
<b>Year</b>	2015
<b>Standard</b>	93203

## Format of the assessment

There will be five questions. Questions may be divided into more than one part. Additional resources may be provided.

## Equipment required

An approved calculator is required.

## Special notes

Candidates should be familiar with the following:

- the updated Level 3 Accounting and Scholarship Appendix on TKI for use from 2013
- the New Zealand Equivalent to the IASB Conceptual Framework for Financial Reporting 2010 (NZ Framework) (issued March 2014) available at [http://xrb.govt.nz/Site/Accounting\\_Standards/Current\\_Standards/Standards\\_for\\_For-Profit\\_Entities/Std\\_for\\_For-Profit\\_Entities\\_T1-4.aspx](http://xrb.govt.nz/Site/Accounting_Standards/Current_Standards/Standards_for_For-Profit_Entities/Std_for_For-Profit_Entities_T1-4.aspx)
- the External Reporting Board Standards for For-profit Entities
- the New Zealand Equivalent to International Accounting Standard 1 – Presentation of Financial Statements (NZ IAS 1)
- a company annual report.

## Content / Context details

Questions will address the following:

- a combination of a statement of comprehensive income and / or statement of financial position and / or a statement of changes of equity, and accompanying notes for a company, prepared for external reporting purposes
- company-related issue
- the New Zealand Equivalent to the IASB Framework for Financial Reporting 2010 (NZ Framework)
- the analysis and interpretation of financial information (Note: Formulae will not be provided)
- the preparation and interpretation of accounting information for management decisions.