NZQA

New Zealand Qualifications Authority Mana Tohu Matauranga O Aotearoa

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New Zealand Scholarship Accounting

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Accounting assessment specification

Scholarship Performance Standard (93203)	Accounting
Mode of Assessment	Written Examination
For Year	2016

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 Framework for Financial Reporting 2010 (NZ Framework)
- the New Zealand Equivalent to International Accounting Standard 1 Presentation of Financial Statements (NZ IAS 1)
- the External Reporting Board Standards for For-Profit Entities Accounting Standards Framework (For-profit Entities)
- 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.

Accounting resources

The links listed below are for resources to help teachers and students understand what is required for success in New Zealand Scholarship.

- Performance standards
- Top Scholar 2014 (PDF, 31MB)
- Outstanding Scholarship Exemplar (PDF, 39MB)
- Scholarship Exemplar (PDF, 40MB)
- Exam materials (question books, resource books, reports, schedules, etc)
 - 2014 exam materials (ZIP, 3.3MB)
 - 2013 exam materials (ZIP, 16MB)
 - 2012 exam materials (ZIP, 21MB)
 - 2011 exam materials (ZIP, 3.5MB)
 - 2010 exam materials (ZIP, 18MB)
 - 2009 exam materials (ZIP, 4.7MB)
 - 2008 exam materials (ZIP, 1.2MB)
 - 2007 exam materials (ZIP, 1.6MB)
 - 2006 exam materials (ZIP, 1.3MB)
 - 2005 exam materials (ZIP, 1.1MB)
 - 2004 exam materials (ZIP, 880KB)
 - All years (ZIP, 48MB)

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