



NEW ZEALAND QUALIFICATIONS AUTHORITY  
MANA TOHU MĀTAURANGA O AOTEAROA

## **New Zealand Scholarship Assessment Specifications**

### **General Information**

<b>Scholarship Performance Standard</b>	Accounting
<b>Mode of Assessment</b>	Written examination
<b>For Year</b>	2005
<b>Version</b>	1

### **Specific Information**

#### **Format of the assessment**

The paper will have three questions:

- Question One addresses the preparation and interpretation of accounting information for management decisions
- Question Two addresses the conceptual framework, processing and reporting of financial information for companies
- Question Three addresses analysis and interpretation of financial reports.

#### **Equipment required**

Candidates will require a calculator.

#### **Special notes**

Candidates must be familiar with the ICANZ Statement of Concepts for General Purpose Financial Reporting, 1993.

The audience for Question Three will be an external user of the financial statements.

Candidates should answer all questions.

Candidates should familiarise themselves with the explanatory notes of the scholarship performance standard and the Level 3 Accounting and Scholarship Appendix.

**Content/Context details**

The context for Question One will be based on an individual considering costing information for a new business venture.

Candidates should be familiar with The Warehouse 2004 Annual Report, in particular the Statement of Cash Flows and the 10 Year Review.

Question Two and Question Three will make reference to The Warehouse 2004 Annual Report and other published information regarding The Warehouse.