

New Zealand Scholarship Accounting

On this page:

[2018 Assessment Report](#)

- [Accounting assessment specification](#)
 - [Accounting resources](#)
-

Accounting assessment specification

Scholarship Performance Standard (93203)	Accounting
Mode of Assessment	Written Examination
For Year	2019

Format of the assessment

There will be FOUR questions. Questions may be divided into more than one part. Additional resources will 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 (2018 NZ Conceptual Framework) Issued May 2018 (Note that this is a new Accounting Standard)
- the New Zealand Equivalent to International Accounting Standard 1 – Presentation of Financial Statements (NZ IAS 1) Issued November 2007 and which incorporates amendments to 28 February 2018..

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
- New Zealand Equivalent to the IASB Conceptual Framework for Financial Reporting (2018 NZ Conceptual framework) Issued May 2018
- a current issue (resources to be provided)
- application of understanding to a question covering several different aspects of the content drawn from level 8 of the New Zealand curriculum. Candidates will be required to demonstrate a combination of technical/interpretive and analytical skills.

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](#)

Exam materials (question books, resource books, reports, schedules, etc)

- [2018 exam materials \(ZIP, 50MB\)](#)
 - [2017 exam materials \(ZIP, 22MB\)](#)
 - [2016 exam materials \(ZIP, 14MB\)](#)
 - [2015 exam materials \(ZIP, 7MB\)](#)
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