

Assessment Specifications

Level 2 Accounting 2026

Published in October 2025

General information

Domain:	Accounting – Generic
Standards:	91174, 91176, 91177
Assessment method:	Examination
Assessment medium:	Printed paper

[Accounting subject page](#)

[National secondary examinations timetable](#)

Information relating to all achievement standards

Equipment required

An [approved calculator](#) is required

Special assessment conditions

Refer to the NZQA website for further information:

[Aromatawai special assessment conditions](#)

Specific information for individual achievement standards

Standard:	91174
Title:	Demonstrate understanding of accounting concepts for an entity that operates accounting subsystems
Version:	2
Number of credits:	4

Questions will require short and / or extended answers.

Candidates are expected to integrate resource material in their answers. Resource material could be a financial statement extract and/ or general journal entry and/or source document and/or case study.

The most recent version of the New Zealand Conceptual Framework, 2018, will be used as a reference. Candidates should refer to the [Accounting Level 2 Appendix](#) and the [NZQA Clarification of the New Zealand Framework](#) for the appropriate content and terminology.

Standard:	91176
Title:	Prepare financial information for an entity that operates accounting subsystems
Version:	2
Number of credits:	5

Questions may relate to one or more businesses.

The account names recorded in the general journal, general ledger and financial statements, including extracts and notes, should be those provided in the trial balance where relevant.

Candidates will not be required to write general journal narrations.

Candidates should refer to the [Explanatory Notes of the Achievement Standard](#), and the [Accounting Level 2 Appendix](#) for the appropriate terminology and formats.

A resource booklet will be provided.

Standard:	91177
Title:	Interpret accounting information for entities that operate accounting subsystems
Version:	2
Number of credits:	4

Questions will require short and / or extended answers.

A resource booklet will be provided, which will contain all necessary formulae.

Candidates are expected to integrate the resource material into their answers.