Information about the 2014 examination

The examination will be based on the Accounting Senior External Syllabus 2007. It will consist of two papers.

<table>
<thead>
<tr>
<th>Paper</th>
<th>Perusal/planning time</th>
<th>Working time</th>
</tr>
</thead>
<tbody>
<tr>
<td>One</td>
<td>10 minutes</td>
<td>3 hours</td>
</tr>
<tr>
<td>Two</td>
<td>10 minutes</td>
<td>3 hours</td>
</tr>
</tbody>
</table>

**Paper One**

Paper One will:
- be a closed-book examination
- contain questions assessing the following two areas of study:
  - Foundation studies
  - Recording and controls
- assess all three exit criteria.

**Paper Two**

Paper Two will:
- be an open-book examination (candidates are permitted to bring any relevant paper-based written or printed material into the examination room)
- contain questions relating to a prepared task completed by candidates prior to the examination
- assess all three exit criteria.

Paper Two may contain questions assessing all areas of study.

Information about the prepared tasks, covering the Accounting package area of study and Budgeting — Cash Budgets (from the Reporting and decision making area of study), will be published by the end of July.

**Assessment**

Candidates’ responses to questions in each paper will be judged against the syllabus exit criteria:
- Knowledge, interpretation and evaluation
- Routine practical procedures
- Challenging practical application.
Candidates should attempt every question in each paper.

Each candidate’s level of achievement will be determined by applying the syllabus standards to an overall assessment of responses across both Paper One and Paper Two.

**Enquiries**

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