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NEW ZEALAND QUALIFICATIONS AUTHORITY
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Scholarship 2018 Accounting

9.30 a.m. Tuesday 27 November 2018

RESOURCE BOOKLET

Refer to this booklet to answer **Question Four** for Scholarship Accounting.

Check that this booklet has pages 2–9 in the correct order and that none of these pages is blank.

YOU MAY KEEP THIS BOOKLET AT THE END OF THE EXAMINATION.

RESOURCE A

Good and bad news in reporting season

By Brian Gaynor

31 August 2013

Company results show loss of faith in accounting standards.

[Redacted text block containing the main body of the article]

It definitely doesn't want more and more companies reporting underlying, normalised or adjusted net earnings figures.

Source (text, adapted, and image) http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11117147

RESOURCE B**Value in life not measured in dollars**

By Paul Little

19 April 2015

The acute shortage of accounting professionals nationwide is being reported

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[REDACTED]

[REDACTED]



[REDACTED] "New Zealand, like Australia and Canada, [is dominated by] these neo-liberal, profit-obsessed, very shallow, very money-hungry politicians who do not care about culture."

Source (text, adapted): *The New Zealand Herald*.

Source (image): http://spice4life.co.za/lets_talk_business/tips_and_advice/how-humans-affect-the-water-cycle/

RESOURCE C

It's still accounting, but different

By Raewyn Court

24 November 2016

Yesterday's bean counters need new skill-sets to meet today's challenges.

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RESOURCE C (continued)

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apply that to what the numbers actually mean to you, and there may be hope yet.”

Source (text, adapted, and image): http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11754140.

RESOURCE D

The future of the accounting profession: three major changes

By Muhammad Azizul Islam

10 February 2017

The accounting profession will face significant changes in the next three

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RESOURCE D (continued)

[REDACTED]

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[REDACTED] which will, in turn, enhance collaborations among members of multiple professions, including accountants, doctors, lawyers, environmental scientists, sociologists, and so on.

Source (text, adapted): <https://www.ifac.org/global-knowledge-gateway/business-reporting/discussion/future-accounting-profession-three-major>.

Source (images): (Facebook) https://upload.wikimedia.org/wikipedia/commons/c/c2/F_icon.svg;

(Twitter) https://upload.wikimedia.org/wikipedia/fr/c/c8/Twitter_Bird.svg;

(Google) <http://iskin.tooliphone.net/ios-theme-without-jailbreak-theme-8371-user-11740#.WtAbBtNuZBx>.

RESOURCE E

The drivers of change

The accountancy profession will evolve significantly over the period up to 2025.

[Redacted content]

RESOURCE E (continued)

having the interpersonal skills to work as part of and manage diverse teams will eventually become as important as technical skills in the decisions made about recruitment and deployment.

Source (text, adapted): *Professional accountants – the future: drivers of change and future skills*, The UK Association of Chartered Certified Accountants (2016).

Source (image): <http://www.taxwarriors.com/>.

