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NEW ZEALAND QUALIFICATIONS AUTHORITY
MANA TOHU MĀTAURANGA O AOTEAROA

QUALIFY FOR THE FUTURE WORLD
KIA NOHO TAKATŪ KI TŌ ĀMUA AO!

Scholarship 2022 Accounting

RESOURCE BOOKLET

Refer to this booklet to answer the questions for Scholarship Accounting.

Check that this booklet has pages 2–8 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

'I just want to feel safe': Modern slavery in New Zealand

Using her index finger, a 23-year-old woman points to a photograph.



it does occur in New Zealand, and usually involves exploited migrants.

RESOURCE B

Modern slavery and how accountants can fight it

In 2013, when the Rana Plaza garment factory collapsed in Bangladesh killing more than 1 100 people,



[REDACTED]

[REDACTED]

But unless they themselves are aware of the practices of modern slavery, accountants might be bypassed in the current push for transparency.

* SA8000 Standard is the world's leading social certification program. The SA8000 Standard and Certification System provides a framework for all to conduct business in a way that is fair and decent for workers while demonstrating adherence to the highest social standards.

RESOURCE C

Spotting modern slavery: How accountants can help on the front line

Slavery has been in the news a lot recently,

They can start by knowing the signs themselves, supporting clients with risk evaluation, delivering proper management of payroll and accounting, and supporting with identification of potential risks with third-party suppliers too.

RESOURCE D**Rooting out forced labour from supply chains**

CFOs and finance departments have a significant role to play in preventing and detecting slavery in the supply chain.

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

RESOURCE D continued

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

"You want it in management accounts."

RESOURCE E

Tackling modern slavery in our backyard

Chartered Accountants' commitment to ethical conduct

the profession's commitment to ethical conduct and robust and transparent reporting is exactly what we need to spot red flags and address them.

Acknowledgements

Material from the following sources has been adapted for use in this assessment:

Resource A

Anderson, V. (2021, 2 October). I just want to feel safe: Modern slavery in New Zealand. *Stuff*. <https://www.stuff.co.nz/the-press/news/125818548/i-just-want-to-feel-safe-modern-slavery-in-new-zealand?rm=a>

Resource B

Christ, K., Burritt, R. & Rao, K. (2017, 21 August). Modern slavery and how accountants can fight it. *Acuity*. <https://www.acuitymag.com/business/how-modern-slavery-impacts-big-brands-and-accountants>

Resource C

Vittala, M. (2020, October 22). Spotting modern slavery: How accountants can help on the front line. *The Accountant Online*. <https://www.theaccountant-online.com/feature/featurespotting-modern-slavery-how-accountants-can-help-on-the-front-line-8195225-2/>

Resource D

Politzer, M. (2020, April 1) Rooting out forced labour from supply chains. *Financial Management*. <https://www.fm-magazine.com/issues/2020/apr/rooting-out-forced-labour-from-supply-chains.html>

Resource E

Chartered Accountants New Zealand and Australia. (2021, October 27). *Tackling modern slavery in our backyard*. <https://www.charteredaccountantsanz.com/news-and-analysis/news/tackling-modern-slavery-in-our-backyard>.