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Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority

Scholarship 2024 Accounting

RESOURCE BOOKLET

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

Check that this booklet has pages 2–7 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

Future expectations of accounting and finance roles

[Redacted text block]

[Redacted text block]

RESOURCE B

Artificial intelligence at an ethical crossroads

[Redacted text block]

RESOURCE C

**Ethics for sustainable artificial intelligence adoption:
connecting artificial intelligence and environment, social, and governance**

[Redacted text block]

RESOURCE D

Bringing a conscience to machines: the ethics of artificial intelligence

[Redacted text block]

RESOURCE E

Why do we need an ethical framework?

[Redacted text block]

Acknowledgements

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

Resource A

Chartered Professional Accountants of Canada. (2019). *Big data and artificial intelligence – the future of accounting and finance*. <https://www.cpacanada.ca/-/media/site/operational/rg-research-guidance-and-support/docs/02041-rg-big-data-ai-future-of-accounting-finance-january-2019.pdf>

Resource B

McWilliams, K. (2018, July 27). AI at an ethical crossroads. *Acuity*. <https://www.acuitymag.com/technology/ai-at-an-ethical-crossroads>

Resource C

Brand, H. & van Onselen, A. (2021). Foreword. In Association of Chartered Certified Accountants & Chartered Accountants Australia and New Zealand. *Ethics for sustainable AI adoption – connecting AI and ESG*. https://www.accaglobal.com/content/dam/ACCA_Global/professional-insights/nv-ai-ethics/PI-AI-ETHICS.pdf

Resource D

Chartered Accountants Australia and New Zealand. (2018, July 27). *Bringing a conscience to machines – the ethics of AI*. <https://www.charteredaccountantsanz.com/news-and-analysis/insights/research-and-insights/the-ethics-of-ai>

Resource E

Chartered Accountants Australia and New Zealand. (2018, July). *Machines can learn, but what will we teach them?* <https://www.charteredaccountantsanz.com/-/media/746d9bb465154cbb891f147eacde869d.pdf>

