



93203R



Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority

Scholarship 2025 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***Spark CEO Jolie Hodson urges New Zealand to embrace AI and digital tech***

[REDACTED]

[REDACTED]

AI and climate change

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

RESOURCE B**The internet of things and accounting – a powerful combination**

RESOURCE C**The impact of the internet of things on accounting**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

RESOURCE D**The internet of things and the knowledge, skills, and attitudes of accountants**

[Redacted text block]

[Redacted text block]

Data literacy is as important as financial literacy

[Redacted text block]

[Redacted text block]

Get involved with IoT programmes from the start

[Redacted text block]

The value of accountants' existing skills

[Redacted text block]

Develop analytical and coding skills

[Redacted text block]

[Redacted text block]

RESOURCE E

How integrating the internet of things, application programming interfaces, and data analytics can lead to better decisions and faster audits

[Redacted text block]

[Redacted text block]

[Redacted text block]

What are the downsides?

[Redacted text block]

[Redacted text block]

[Redacted text block]

What are the biggest benefits for accountants?

[Redacted text block]

What does all this mean for accountants?

[Redacted text block]

Acknowledgements

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

Resource A

Bennett, Bill. (2024). *Dynamic Business: Spark CEO Jolie Hodson urges New Zealand to embrace AI and digital tech*. <https://www.nzherald.co.nz/business/dynamic-business-spark-ceo-jolie-hodson-urges-new-zealand-to-embrace-ai-and-digital-tech/7XYN3IBIOVF4XCGGN3APUYZWB4/>

Resource B

ICAEW. (2019). *The internet of things and accounting: Lessons from China*. <https://www.icaew.com/-/media/corporate/files/technical/business-and-financial-management/information-and-knowledge-management/internet-of-things-and-accounting.ashx>

Resource C

Wyner, Daniel. (2015). *The impact of the Internet of Things on Accounting*. <https://www.linkedin.com/pulse/impact-internet-things-accounting-daniel-wyner>

Resource D

ICAEW. (2019). *The internet of things and accounting: Lessons from China*. <https://www.icaew.com/-/media/corporate/files/technical/business-and-financial-management/information-and-knowledge-management/internet-of-things-and-accounting.ashx>

Resource E

Hetherington, John. (2021). *How integrating IoT, APIs, and data analytics can lead to better decisions and faster audits*. <https://www.bccpa.ca/news-views-kb/news-views-kb-entries/practice-management/technology/articles/how-integrating-iot-apis-and-data-analytics-can-lead-to-better-decisions-and-faster-audits/>

