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Mana Tohu Mātauranga o Aotearoa  
New Zealand Qualifications Authority

## Scholarship 2023 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

## Do we need a new definition of accounting?

Accounting needs to be redefined if it is to fulfil and reflect its expanding role in today's world.



1. *Journal of the American Medical Association*, 2000; 283: 2689-2693.






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1. *Journal of the American Medical Association*, 2000; 283: 2689-2693.

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[REDACTED]

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## RESOURCE B

### Global accounting bodies urge profession-wide commitment to reverse nature loss

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

## RESOURCE C

### How chartered accountants can take the lead on sustainability

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#### *Connecting*

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## RESOURCE D

## Three ways accountants will lead on climate action

A 2x6 grid of 12 redacted images, each showing a different view of a building facade with a large arched entrance and a clock tower. The images are arranged in two rows of six. The top row shows various angles of the building's exterior, including the main entrance and the clock tower. The bottom row shows more views of the building, including the entrance and the clock tower. The redactions are represented by black boxes of varying sizes and shapes, obscuring the details of the building's facade.



## RESOURCE E

### **The planet is counting on you: Sustainability and accountants**





### Acknowledgements

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

#### Resource A

Carnegie G., Parker. L., & Tsahuridu, E. (2023, February 2). Do we need a new definition of accounting? *Acuity*. <https://www.acuitymag.com/opinion/do-we-need-a-new-definition-of-accounting?>

#### Resource B

Chartered Accountants Australia and New Zealand. (2022, March 3). *Global accounting bodies urge profession-wide commitment to reverse nature loss*. <https://www.charteredaccountantsanz.com/news-and-analysis/news/global-accounting-bodies-urge-profession-wide-commitment-to-reverse-nature-loss>

#### Resource C

Acuity. (2022, January 20). How CAs can take the lead on sustainability. *Acuity*. <https://www.acuitymag.com/business/how-cas-can-take-the-lead-on-sustainability/>

#### Resource D

Kummer, K. (2021, June 21). *Three ways accountants will lead on climate action*. [https://www.ey.com/en\\_gl/sustainability/three-ways-accountants-will-lead-on-climate-action](https://www.ey.com/en_gl/sustainability/three-ways-accountants-will-lead-on-climate-action)

#### Resource E

Tarrant, D. (2021, December 20). The planet is counting on you: Sustainability and accountants. *Acuity*. <https://www.acuitymag.com/finance/Sustainability-means-opportunity-for-accountants>