

GCSE (9–1) Business

J204/01 Business 1: business activity, marketing and people

Time allowed: 1 hour 30 minutes

TECHNICAL ACCOUNTS

19. <http://www.oxfordjournals.org/abstract/doi/10.1093/oxfordjournals/mednuc.a008222>



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INSTRUCTIONS

- Use black ink.
- Write your answer to each question in the space provided. If you need extra space use the lined pages at the end of this booklet. The question numbers must be clearly shown.
- Answer **all** the questions.

INFORMATION

- The total mark for this paper is **80**.
- The marks for each question are shown in brackets [].
- Quality of extended response will be assessed in questions marked with an asterisk (*).
- This document has **20** pages.

ADVICE

- Read each question carefully before you start your answer.

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**Anatoli Bourmistrov, Levi Gårseth-
Nesbakk, Toomas Haldma, Jan
Mouritsen, Roman Vakulchuk**

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Accounting and Auditing Small and Medium-Sized Practices Anatoli Bourmistrov, Levi Gårseth-Nesbakk, Toomas Haldma, Jan Mouritsen, Roman Vakulchuk, 2025-08-04 This book addresses the recent trends developments and future of accounting and auditing of small and medium sized practices AASMPs in the public and private sectors The book has three main objectives firstly to provide an analysis of how different societal trends including digitalization impact AASMPs and what role education and training play in proactive adaptation to those trends secondly to outline major scenarios for global AASMP development by 2035 and thirdly to offer a conceptual framework for better understanding of AASMPs dynamic and transformative capabilities that are necessary to create sustained competitive advantage in a rapidly changing society Beyond presenting a conceptual framework this book also offers a discussion of future scenarios for AASMPs development and their role in the global economic development This book is unique as it disseminates the findings of a large research project carried out by both academics and practitioners from the accounting and auditing industry Readers of this book will be better equipped to understand the development trends in the accounting and auditing industry the impact those trends create for AASMPs and the way different actors can work proactively to maximize AASMPs chances for success amidst rapid technological and regulatory change This book is aimed primarily at accounting and auditing academics however it will also be of benefit to managers of accounting and auditing firms leaders of professional associations and professional bodies that regulate accounting and auditing practices setting the foundations for future research endeavors on this topic

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