

This assessment is based on a now-expired version of the achievement standard and may not accurately reflect the content and practice of external assessments developed for 2024 onwards.

**92031Q**



**Mana Tohu Mātauranga o Aotearoa**  
New Zealand Qualifications Authority

## Level 1 Commerce RAS 2023

### 92031 Demonstrate understanding of how an organisation's financial viability is affected by an event

Credits: Five

## PILOT ASSESSMENT

### ASSESSMENT TASK

Achievement	Achievement with Merit	Achievement with Excellence
Demonstrate understanding of how an organisation's financial viability is affected by an event.	Examine how an organisation's financial viability is affected by an event.	Evaluate how an organisation's financial viability is affected by an event.

Refer to this document to respond to the tasks for Commerce 92031.

Check that this document includes page 2 and that it is not blank.

## TASK

Using an organisation you have studied in class, produce a report that shows how your chosen organisation's financial viability could be affected by ONE event from the list below:

- an increase in GST from 15% to 20%
- the minimum wage increases from \$23 to \$26 an hour
- an extreme storm causes a delay of up to six months in important supplies arriving
- a negative public response to a social media advertising campaign.

Include the event you have chosen in the title of your report.

Financial viability means the ability of an organisation to continue operating from a financial perspective over time.

## STRUCTURE OF REPORT

The report should be no more than **800 words in total** and have TWO sections, as follows.

### SECTION ONE: Your chosen organisation

*Note: this section is not marked and should be brief.*

Provide background information about your chosen organisation, including all of the following:

- the organisation's name
- a brief description including the goods/services it provides, sources of income, ownership structure, size, location
- the organisation's pūtake.

### SECTION 2: Impact of an event on your chosen organisation

Describe how the event you have selected could affect your chosen organisation's financial viability.

Include all of the following:

- a description, using a model or concept, of how the organisation is currently financially viable
- how the event affects the organisation's pūtake
- an explanation, using a model or concept, of how the event negatively affects the financial viability of the organisation
- a description of TWO actions the organisation could take to remain financially viable in response to the event
- a recommendation to the organisation of the best action it should take, which needs to:
  - use a model or concept
  - refer to the organisation's pūtake
  - evaluate positive and negative consequences of the action
  - explain why your recommended action is the best for the organisation's financial viability compared to another action.