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Draw a cross through the box (☒) if you have NOT written in this booklet

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NZQA | Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority

Level 3 Accounting 2025

91408 Demonstrate understanding of management accounting to inform decision-making

Credits: Four

Achievement	Achievement with Merit	Achievement with Excellence
Demonstrate understanding of management accounting to inform decision-making.	Demonstrate in-depth understanding of management accounting to inform decision-making.	Demonstrate comprehensive understanding of management accounting to inform decision-making.

Check that the National Student Number (NSN) on your admission slip is the same as the number at the top of this page.

You should attempt ALL parts of the question in this booklet.

Pull out Resource Booklet 91408R from the centre of this booklet.

If you need more room for any answer, use the extra space provided at the back of this booklet.

Check that this booklet has pages 2–8 in the correct order and that none of these pages is blank.

Do not write in the margins (⁄⁄⁄⁄⁄⁄). This area will be cut off when the booklet is marked.

YOU MUST HAND THIS BOOKLET TO THE SUPERVISOR AT THE END OF THE EXAMINATION.

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QUESTION

Refer to **Resource Booklet 91408R** to answer all parts of the question.

Noa wants to choose one of his options for 2026 and beyond.

(a) Complete the comparative cash budget for the 2026 winter months for Noa's two options. Some items have been entered for you. Do not write in the shaded boxes.

Noa's comparative cash budget for the six winter months ending 30 September 2026

	Add video to wedding photography package	Contract work for local photographer
Estimated receipts		
Wedding clients		
Loan from Dad	3 000	
Contract photography income		
Total estimated receipts		
Estimated payments		
Variable costs		
Insurance		
Other fixed costs cash		
Workshop	8 000	
Contract photography expenses		
Total estimated payments		
Surplus (deficit) of cash		

(b) Explain, using relevant figures, why it is important for Noa to prepare a cash budget for the following six summer months ending 31 March 2027.

(c) Calculate the break-even number of weddings when video is added to the wedding photography package.

Break-even number of weddings when video is added _____ per year

(d) Using your answer to (c), explain whether Noa would earn a profit if he added video to his wedding photography package but only worked the winter season in 2026/27.

Answer space continues on the next page ➤

(e) Noa's current (2025/26) annual profit from 32 weddings is $29 400. How many weddings with the video added would he need to book to reach this profit? Round your answer up.

Number of weddings _____

(f) Make a recommendation to Noa about whether he should add video and continue with his wedding photography or work for the local photographer on contract over the winter months.

Consider the immediate and long-term impact on Noa and his family in your recommendation.

Your answer should include:

- detailed financial and non-financial information provided in this assessment and the resource booklet
- additional calculations and/or non-financial information necessary to support your recommendation
- a conclusion justifying your recommendation.

You may make any reasonable assumptions in the context of Noa and his interests, including his family.
Use the table on page 5 to provide additional calculations and plan your answer. This may be used for marking purposes. Start your answer on page 6.

PLANNING	
Financial considerations	**Non-financial considerations**

Extra space if required.
Write the question number(s) if applicable.

QUESTION NUMBER