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NZQA | Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority

# Level 1 Commerce 2026

## 92030 Demonstrate understanding of how entities with interdependent financial relationships are affected by an event

Credits: Five

| Achievement | Achievement with Merit | Achievement with Excellence |
|---|---|---|
| Demonstrate understanding of how entities with interdependent financial relationships are affected by an event. | Examine how entities with interdependent financial relationships are affected by an event. | Evaluate how entities with interdependent financial relationships are affected by an event. |

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 this question.**

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.

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## QUESTION

Read the case study scenario below and use it to answer all parts of the question that follows.

**Case study scenario – A honeybee pest**

*Honey Experts* is a medium-sized, privately owned, limited liability company based in the Taranaki region. *Honey Experts* farms honeybees and harvests the honey. It sells the honey to businesses in New Zealand and overseas that use the honey in the making of their products.

The following participants in society are all located in the same area:

- *Sensational Skin*: A skin care business that purchases honey from *Honey Experts* and uses it to make its skin care products; *Sensational Skin* is *Honey Experts*' main customer.
- The Watsons: A whānau consisting of one parent and three school-aged children; the parent works full time for *Honey Experts.*
- *Aotearoa Savings Bank*: A local bank that *Honey Experts*, *Sensational Skin,* and many other businesses and whānau bank with.
- Other local businesses, for example petrol stations, supermarkets, retail stores, hairdressers, and tradespeople.
- The central Government.

(a) (i) Describe the financial interdependence between *Honey Experts* and the Watson whānau.

(ii) Describe the financial interdependence between the central Government and the other local businesses.

(iii) Describe the financial interdependence between *Aotearoa Savings Bank* and the Watson whānau.

The varroa mite is a pest that kills honeybees. Recently, there has been a noticeable increase in varroa mite numbers in New Zealand, and unfortunately, the pest has been detected in many of *Honey Experts*' hives.

(b) Describe a direct effect the increase in varroa mite numbers has on *Honey Experts*.

(c) (i) Explain ONE flow-on effect of the increase in varroa mite numbers has on *Sensational Skin*.

(ii) Using the flow-on effect from part (c)(i), explain ONE impact on the interdependent financial relationship between *Sensational Skin* and the *Aotearoa Savings Bank*.

(d) (i) Explain ONE flow-on effect of the increase of varroa mite numbers on the Watson whānau.

(ii) Using the flow-on effect from part (d)(i), explain ONE impact on the interdependent financial relationship between the Watson whānau and the central Government.

*Sensational Skin* decides to stop purchasing from *Honey Experts* and instead import its honey from overseas.

(e) Evaluate *Sensational Skin*'s decision to stop purchasing from *Honey Experts* and instead import its honey from overseas.

In your answer you should:

- explain ONE consequence for each of:
  - *Sensational Skin*
  - *Honey Experts*
  - *Aotearoa Savings Bank*
- justify why *Sensational Skin* would make this decision.

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The central Government announces that it will fund a chemical treatment plan that will eliminate 99% of varroa mite in New Zealand.

(f) Evaluate the central Government's decision to fund a chemical treatment plan that will eliminate 99% of varroa mite.

In your answer you should:

- explain ONE consequence for each of:
  - the central Government
  - the Watson whānau
  - the other local businesses
- justify why the central Government would make this decision.

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

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QUESTION NUMBER