

Title	Integrate business finance techniques for a business entity		
Level	6	Credits	10

Purpose	<p>A person credited with this standard is able to integrate business finance techniques for a business entity, in accordance with the requirements of the entity.</p> <p>This unit standard has been developed primarily for assessment within programmes leading to the Accounting strand of the New Zealand Diploma in Business (with strands in Accounting, Administration and Technology, Leadership and Management, and Māori Business and Management) (Level 6) [Ref: 2460].</p>
----------------	---

Classification	Accounting > Accounting - Middle Level
-----------------------	--

Available grade	Achieved
------------------------	----------

Explanatory notes

Assessment must be conducted in the context of a real or realistic business entity, and in light of the requirements of that entity. A *business entity* can be an organisation, or a commercial or other enterprise, not necessarily for profit, and can be a discretely managed business unit within a larger organisation.

The requirements of the entity refers to how the entity is organised, how it operates, and how it meets its objectives. The requirements must include meeting the requirements of all relevant legislation and will address such areas as the entity's:

- purpose and goals/objectives,
- future development,
- external operating environment,
- internal processes, accountabilities, and relationships.

The requirements of the entity provide evidence for this unit standard.

The entity/entities and their requirements must be sufficiently complex to enable demonstration of the full range of competence for achievement of the outcome, and to meet the descriptors for level 6 in the NZQF Level Descriptors, which are available at www.nzqa.govt.nz.

Outcomes and evidence requirements

Outcome 1

Integrate business finance techniques for a business entity.

Evidence requirements

1.1 Business finance techniques are integrated for strategic planning, measuring, and controlling business operations, in accordance with the requirements of the entity.

Range techniques include – capital budgeting, investment decisions, working capital management, sources of finance, cost of capital, capital structure.

Planned review date	31 December 2020
----------------------------	------------------

Status information and last date for assessment for superseded versions

Process	Version	Date	Last Date for Assessment
Registration	1	19 May 2016	N/A

Consent and Moderation Requirements (CMR) reference	0113
--	------

This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

Please note

Providers must be granted consent to assess against standards (accredited) by NZQA, before they can report credits from assessment against unit standards or deliver courses of study leading to that assessment.

Industry Training Organisations must be granted consent to assess against standards by NZQA before they can register credits from assessment against unit standards.

Providers and Industry Training Organisations, which have been granted consent and which are assessing against unit standards must engage with the moderation system that applies to those standards.

Requirements for consent to assess and an outline of the moderation system that applies to this standard are outlined in the Consent and Moderation Requirements (CMR). The CMR also includes useful information about special requirements for organisations wishing to develop education and training programmes, such as minimum qualifications for tutors and assessors, and special resource requirements.

Comments on this unit standard

Please contact NZQA National Qualifications Services nqs@nzqa.govt.nz if you wish to suggest changes to the content of this unit standard.