Mana Tohu Mātauranga o Aotearoa
New Zealand Qualifications Authority

Level 1 Commerce 2026

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General information

Domain:	Business Studies
Standards:	92030, 92031
Assessment method:	Examination, end of year
Assessment medium:	Online digital examination

Commerce subject page

National secondary examinations timetable

Information relating to all achievement standards

Further information about digital external assessment can be found on the NZQA website:

Digital external assessment

Equipment required

Approved calculators are permitted.

Special assessment conditions

Refer to the NZQA website for further information:

Aromatawai special assessment conditions

Specific information for individual achievement standards

Standard:	92030
Title:	Demonstrate understanding of how entities with interdependent financial relationships are affected by an event
Version:	3
Number of credits:	5

Candidates will be required to answer one question with multiple parts in response to a case study scenario.

The case study scenario will include information on four or five participants in society, which may include whānau, hapū, iwi, community organisations, the government, financial institutions, and businesses.

Candidates will describe how a minimum of three financially interdependent relationships are affected by an event.

Standard:	92031
Title:	Demonstrate understanding of the financial viability of an organisation
Version:	4
Number of credits:	5

Candidates will be required to answer one question with multiple parts in response to a case study scenario or an organisation of their choice.

Candidates will use financial and non-financial information to describe the effects of a given factor or factors on the financial viability of the organisation, including actions that the organisation could take to sustain financial viability.

Candidates will not be able to bring in any material to the examination.