

New Zealand Commerce & Economics Teachers Association Inc

**ceta** Accounting  
Business Studies  
Commerce  
Digital Technologies  
Economics  
Te Aka Pouhoko, Pouoha Tōpū o Aotearoa

# Commerce Catalogue

Educating young people who  
will be significantly different!

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## **Commerce Catalogue : Term 1 2024**

**Year 11 : NZC Level 6 : NCEA Level 1**

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Please note that all CETA resources are produced using Microsoft Windows XP.

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**Should you have any queries, please do not hesitate to contact NZCETA.**

# Year 11 Commerce Catalogue

NB Resource Codes: COM = Commerce; IC = Integrated Curriculum/Cross Curricular

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# Year 11 Commerce Catalogue

## Interactive Resources

<b>Nau Mai Rā</b>	COM 23/2/1	\$70.00	<b>Achievement Objective:</b> Level 5 - Understand how economic decisions impact on people, communities, and nations. Level 5 - Understand how people's management of resources impacts on environmental and social sustainability Level 5 - Understand how people seek and have sought economic growth through business, enterprise, and innovation Level 6 – Economics - Understand how, as a result of scarcity, consumers, producers, and government make choices that affect New Zealand society Level 6 – Accounting - Make use of appropriate communication tools and skills to process, report, and interpret financial information for individuals, whānau, and local small entities, including community organisations Level 6 – Business Studies - Understand how, as a result of internal and external factors, small business owners make operational decisions that have consequences for the success of their business.
<b>Weaving Mātauranga Māori into our Teaching and Learning</b>			
NZ Curriculum Level: Te ao tangata Social sciences			
NCEA Level 1			<b>Progress outcomes:</b> Understand: People hold different perspectives on the world depending on their values, traditions, and experiences. Understand: people participate in communities by acting on their beliefs and through the roles they hold. Know: The uneven acquisition and allocation of scarce resources, goods and services, and wealth creates personal, societal, and global challenges. These challenges lead to individual and collective action Know: through innovation and enterprise, individuals, communities, and societies create new opportunities that can enrich or disrupt lives, change views about needs and wants, and impact on sustainability and regeneration. Do: recognise the strengths and limitations of social action campaigns Do: evaluate the impact of social actions and their personal and social significance.
			<b>Strand:</b> The economic world
			<b>Contents:</b> This pack covers the following topics each with a powerpoint: <ul style="list-style-type: none"><li>• Vocab task</li><li>• Numeracy task</li><li>• Interdependence</li><li>• Costs Activity</li></ul>
			<p>This resource is a variety of activities that use Nau Mai Rā as the context. Nau Mai Rā is a New Zealand power retailer set up to tackle power poverty. They have strong Māori values within their business model. These are short tasks that will allow teachers of Year 10 and Year 11 classes to integrate mātauranga Māori concepts into their teaching and learning programmes.</p> <p>The four activities are stand-alone but the vocab task would be an ideal start. This introduces both English and Te Reo terminology related to Nau Mai Rā and power poverty. Each activity is a powerpoint that includes suggested answers.</p>
			<b>Content Development</b> <b>Prior Learning</b> Concepts such as interdependence and costing should have been previously introduced to the students.

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**Specific Content**

By working through the powerpoints, students will add to their understanding of:

- Vocabulary related to power poverty and Te Reo terms.
- Using numerical data to compare products.
- Interdependence related to the power industry.
- Fixed and variable costs.

**Further Learning**

This resource is a stepping-stone to a variety of other topics within Economics, Business Studies and Accounting. This resource could also support teaching and learning in a Level 1 NCEA Commerce programme from 2024.

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## Achievement Standard Resources

Title and Keywords	Code	Price	Description/Contents
<p>Ignite Business Success with Precision Pricing (Te utu)</p>	<p>COM 24/1/1</p>	<p>\$60.00</p>	<p><b>Big Idea(s):</b> Informed financial and non-financial decision-making and action can result in the sustainable use of scarce resources and positive outcomes for stakeholders.</p> <p><b>Significant Learning:</b> Use concepts, models, or financial statements to communicate financial and non-financial information Understand how prices affect or are affected by financial and non-financial decision-making Understand that decisions made by organisations impact themselves and society Explore how external factors impact organisations.</p> <p><b>Assessment Link(s):</b> Demonstrate understanding of price determination for an organisation (1.2)</p> <p><b>Contents:</b> Resource Descriptor &amp; Teacher Notes Assessment Task Assessment Suggested Answers Assessment Schedule</p> <p>This is an assessment task to support assessment of Com 1.2 (Demonstrate understanding of price determination for an organisation). The task contains guidance for ākongā to start up their own small business, where the spotlight is on mastering the art of pricing. Ākongā will carry out market research, prepare a price comparison model, navigate through cost-volume-profit analysis and craft a winning pricing strategy that will contribute to business success. The determined price will face the ultimate test as the business responds to dynamic internal or external factors.</p> <p>This resource should be completed in segments as relevant teaching and learning is completed. Starting with the preparation of a business plan, followed by a launch of the business plan and finally a review of the determined price in response to a change in an external or internal factor. The task takes an integrated approach covering significant learning from the three specialist subject areas - Accounting, Economics, and Business</p>
<p><b>NZ Curriculum Level: Te ao tangata Social sciences</b></p>			
<p><b>NZC Level 6/ NCEA Level 1 AS 1.2 Formative Assessment</b></p>			
<p>Good Boy Gourmet</p> <p><b>NZ Curriculum Level: Te ao tangata Social sciences</b></p>	<p>COM 24/1/2</p>	<p>\$60.00</p>	<p><b>Big Idea(s)</b> Informed financial and non-financial decision-making and action can result in the sustainable use of scarce resources and positive outcomes for stakeholders.</p> <p><b>Significant Learning:</b> Use concepts, models, or financial statements to communicate financial and non-financial information Understand how prices affect or are affected by financial and non-financial decision-making Understand that decisions made by organisations impact themselves and society</p> <p><b>Assessment Link(s):</b> Demonstrate understanding of price determination for an organisation (1.2)</p> <p><b>Contents:</b> Resource Descriptor &amp; Teacher Notes Assessment Case Study Assessment Questions Assessment Suggested Answers Assessment Schedule</p> <p>This is a formative assessment task to support the preparation for assessment of Com 1.2 (Demonstrate understanding of price determination for an organisation). This task is based on a case study scenario. It allows learners to determine a price for a product by using Cost Volume Profit analysis tools. The case study presents all necessary information for the</p>
<p><b>NZC Level 6/ NCEA Level 1 AS 1.2 Formative Assessment</b></p>			

learner to identify fixed and variable costs as well as calculating the breakeven level of sales and sales required to achieve a target profit level.

Once calculations are complete, learners are challenged to analyse their price level appropriateness in the market and how they should respond to a change in conditions, including the consequences of this response on stakeholders. The business pūtake is expected to be considered when evaluating pricing decisions.

The task provides a template for learners to work their way through the analysis.

This resource could be completed all at once, or in segments as relevant teaching and learning is completed. Answers in the schedule provided are suggestions and there could be a number of other similar acceptable answers.

### Specific content

In order to complete this assessment, students will be required to:

- identify costs.
- research competition
- calculate break even quantity.
- calculate quantity required to achieve a target profit.
- consider what changes in production might be required.
- include financial and non-financial information in determining price.
- prepare a Projected Income Statement
- discuss consequences of pricing decisions on the entity/discuss consequences of pricing decisions on stakeholders

Holiday Time	COM 24/1/3	\$60.00	<p><b>Big Idea(s)</b> Informed financial and non-financial decision-making and action can result in the sustainable use of scarce resources and positive outcomes for stakeholders</p> <p><b>Significant Learning:</b> Use concepts, models, or financial statements to communicate financial and non-financial information. Understand how prices affect or are affected by financial and non-financial decision-making. Understand that decisions made by organisations impact themselves and society. Explore how external factors impact organisations.</p> <p><b>Assessment Link(s):</b> Demonstrate understanding of an organisation's financial decision making (1.1)</p> <p><b>Contents:</b> Resource Descriptor &amp; Teacher Notes Assessment Questions Assessment Suggested Answers Assessment Schedule</p> <p>This is a formative assessment task to support the preparation for assessment of Com 1.1 (Demonstrate understanding of an organisation's financial decision-making). This task explores three different destinations for a holiday for a whānau. Students will investigate the costs of travelling to the different destinations and the activities available in the three different destinations. Students will consider the pūtaka of the whānau in relation to the holiday destinations. They will use a financial tool of a budget along with other ways to show the information researched on the three destinations. Students will do through the decision-making process, including the stakeholder perspectives. The destinations (Queenstown, Rotorua, and Nelson) could be changed to suit your class. Or the students could pick three destinations of their choice. This resource could be completed all at once, or in segments as relevant teaching and learning is completed. Answers in the schedule provided are suggestions as examples and there could be a number of other similar acceptable answers.</p>
<b>NZ Curriculum Level:</b> <b>Te ao tangata Social sciences</b>			
<b>NZC Level 6/ NCEA Level 1 AS 1.1 Formative Assessment</b>			
Carey's Coastal Candles	COM 24/1/4	\$60.00	<p><b>Big Idea(s)</b> Informed financial and non-financial decision-making and action can result in the sustainable use of scarce resources and positive outcomes for stakeholders.</p> <p><b>Significant Learning:</b> Use concepts, models, or financial statements to communicate financial and non-financial information Understand how prices affect or are affected by financial and non-financial decision-making Understand that decisions made by organisations impact themselves and society Explore how external factors impact organisations.</p> <p><b>Assessment Link(s):</b> Demonstrate understanding of an organisation's financial decision-making (1.1)</p> <p><b>Contents:</b> Resource descriptor &amp; teacher notes Formative assessment questions Formative assessment suggested answers Formative assessment schedule</p> <p>This resource contains questions each of which allows the candidate to achieve up to Excellence grade. The financial tool in this instance is a Cost-Benefit Analysis. It is important that students include financial information where appropriate for each cost or benefit. This resource could be completed all at once, or in segments as relevant teaching and learning is completed. Parts of this resource, such as the research, could be completed in pairs or small groups. Answers provided are suggestions and there could be a number of other similar</p>
<b>NZ Curriculum Level:</b> <b>Te ao tangata Social sciences</b>			
<b>NZC Level 6/ NCEA Level 1 AS 1.1 Formative Assessment</b>			



acceptable answers, particularly for Question 5 (a), (b) and (c) if students have highlighted valid costs/benefits in response to Question 4 that are not in the suggested answers.  
 Note that for the summative internal assessment, students should **not** be provided with the options to meet the need or opportunity, students should identify possible options themselves.

Tipene's Tacos	COM 24/1/5	\$60.00	<p><b>Big Idea(s)</b>          Informed financial and non-financial decision-making and action can result in the sustainable use of scarce resources and positive outcomes for stakeholders.</p> <p><b>Significant Learning:</b>          Use concepts, models, or financial statements to communicate financial and non-financial information.          Understand how prices affect or are affected by financial and non-financial decision-making.          Understand that decisions made by organisations impact themselves and society.          Explore how external factors impact organisations.</p> <p><b>Assessment Link(s):</b> Demonstrate understanding of price determination for an organisation (1.2)</p> <p><b>Contents:</b>          Resource Descriptor &amp; Teacher Notes          Assessment Questions          Assessment Suggested Answers          Assessment Schedule</p> <p>This resource contains questions each of which allows the candidate to achieve up to Excellence grade. It offers multiple opportunities for students to demonstrate an understanding of the standard. Note that only one change in an internal or external factor is required for the standard but two (change in technology and change in council requirements) have been provided in this assessment. Discussion of complements, substitutes and related goods is not required when determining price but scaffolds students towards discussions of how changes in price can impact the organisation and stakeholders (consumers, suppliers, and council). This resource could be completed all at once, or in segments as relevant teaching and learning is completed. Answers in the schedule provided are suggestions and there could be a number of other similar acceptable answers.</p>
<b>NZ Curriculum Level:</b> <b>Te ao tangata</b> <b>Social sciences</b>			
<b>NZC Level 6/          NCEA Level 1          AS 1.2          Formative          Assessment</b>			