



Commerce Learning Matrix

Curriculum Level 6

Learning Area Whakatauākī:

*Unuhia te rito o te harakeke kei whea te kōmako e kō?
Whakatairangitia – rere ki uta, rere ki tai;
Ui mai koe ki ahau he aha te mea nui o te ao,
Māku e kī atu he tangata, he tangata, he tangata!*

*Remove the heart of the flax bush and where will the kōmako sing?
Proclaim it to the land, proclaim it to the sea;
Ask me, “What is the greatest thing in the world?”
I will reply, “It is people, people, people!”*

Nā, Meri Ngāroto, Te Aupōuri (1830s)

Commerce is a consolidated subject that is being developed to support the vision in the NCEA Change Package (2019) of an optional, broad, and foundational qualification at NCEA Level 1. The Significant Learning identified in the Commerce Learning Matrix provides for coherent foundational learning across the consolidated subject. This learning is assessed by fewer, larger standards. This change means NCEA Level 1 remains broad but also allows for greater specialisation at NCEA Levels 2 and 3.

Big Ideas			
Culture and values shape consumer perspectives and organisations’ pūtake	Informed financial and non-financial decision-making and action can result in the sustainable use of scarce resources and positive outcomes for stakeholders	Whānau, communities, and organisations are financially interdependent	Society benefits through kaitiakitanga, enterprise, innovation, and tauhokohoko
Significant Learning			
At Curriculum Level 6, ākonga will...			
<ul style="list-style-type: none"> recognise that Māori, Indigenous Pacific knowledges, and other perspectives inform a range of concepts that influence decision-making understand how sectors and groups within society are interdependent use concepts, models, or financial statements to communicate financial and non-financial information understand that due to scarcity, decisions need to be made investigate how pūtake informs financial and non-financial decision-making understand that decisions made by organisations impact themselves and society explore how rangatiratanga empowers organisations or communities understand how prices affect or are affected by financial and non-financial decision-making explore how collaboration, such as talanoa and wānanga, may lead to innovation or resolution understand what is necessary for organisations to be financially viable use a financial management tool to assist decision-making for financial viability explore how external factors impact organisations. 			

Note that:

- organisations include whānau, hapū, iwi, community organisations, and businesses.