# Commerce Assessment Schedule: Assessment Activity 1.1b

##### Activity Title: The fast and the financing options

##### Achievement Standard: 92028 Demonstrate understanding of an organisation’s financial decision-making

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| Achievement | Achievement with Merit | Achievement with Excellence |
| Achievement Criteria | | |
| At the Achieved level, the student is able to demonstrate understanding of an organisation’s financial decision-making | At the Merit level, the student is able to examine an organisation’s financial decision-making | At the Excellence level, the student is able to evaluate an organisation’s financial decision-making |
| For all levels of achievement, the student is able to discuss pūtake in the context of the organisation’s financial decision-making. | | |
| Teacher Judgement | | |
| At the Achieved level, the student is able to:   * describe options available for the charity to address a need, issue, or opportunity * describe the charity’s decision and how it addresses the need, issue, or opportunity * use data from a financial tool to support the charity’s decision-making. | At the Merit level, the student is able to:   * explain stakeholder perspectives relevant to the charity’s decision-making * explain possible consequences of the decision for the charity and its stakeholders. | At the Excellence level, the student is able to:   * analyse how the charity’s decision considers stakeholder perspectives * analyse how the charity could respond to possible consequences of the decision. |
| At all levels, the student is able to discuss pūtake in the context of a charity’s financial decision-making. | | |

Overall level of achievement will be based on a holistic examination of the evidence provided against the criteria in the Achievement Standard.

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| For example (description of possible student evidence for this activity) | | |
| Achievement | Achievement with Merit | Achievement with Excellence |
| At the Achieved level, the student has:   * described options available to the charity organisation for the purchase of the delivery vehicle. *For example, the student has compared relevant features of some vehicles that are available for sale and related them to the charity’s delivery needs, as well as the pūtake of the charity.* * described which vehicle should be chosen and outlined how it meets the charity’s delivery needs. *For example, the student has highlighted the features of the chosen vehicle that are most suited to the charity’s delivery needs, as well as highlighting the features of the chosen vehicle that addresses the pūtake of the charity.* * used financial data from a *SWOT analysis (or other financial tool as appropriate)* to support their description of the decision. | At the Merit level, the student has:   * explained stakeholder perspectives relevant to the charity’s decision-making. *For example, the student has explained the concerns and values of the charity’s donors (such as climate change) when comparing the options.* * explained possible consequences of the decision for the charity and its stakeholders. *For example, the student has explained consequences for the charity such as how the new delivery vehicle will reduce vehicle running costs and increase speed of deliveries. Consequences are also explained for the recipients of the charity’s delivery service, volunteers, and employees of the charity organisation.* | At the Excellence level, the student has:   * analysed how the decision considers stakeholder perspectives. *For example, the student has analysed how the decision of an electric vehicle was strongly influenced by the donors’ expectation for climate change mitigation. The analysis included a comparison of the environmental benefits of the chosen vehicle with the financial implications of the purchase and compared these with other vehicles*. * analysed how the organisation could respond to possible consequences. *For example, the student has recommended how the charity could expand their delivery service and client base to take advantage of the cost savings and efficiency gains.* |

Overall level of achievement will be based on a holistic examination of the evidence provided against the criteria in the Achievement Standard.