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90837M



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NEW ZEALAND QUALIFICATIONS AUTHORITY  
MANA TOHU MĀTAURANGA O AOTEAROA

QUALIFY FOR THE FUTURE WORLD  
KIA NOHO TAKATŪ KI TŌ ĀMUA AO!

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Tohua tēnei pouaka  
mēnā KĀORE koe i  
tuhi kōrero ki tēnei  
pukapuka

## Mātai Pakihi, Kaupae 1, 2022

### 90837M Te whakaatu māramatanga ki ngā āhuatanga ā-roto o tētahi pakihi iti

Ngā whiwhinga: E whā

Paetae	Kaiaka	Kairangi
Te whakaatu māramatanga ki ngā āhuatanga ā-roto o tētahi pakihi iti.	Te whakaatu i te māramatanga, e whai taipitopito ana, ki ngā āhuatanga ā-roto o tētahi pakihi iti.	Te whakaatu i te tōtōpū o te māramatanga ki ngā āhuatanga ā-roto o tētahi pakihi iti.

Tirohia kia kitea ai e rite ana te Tau Ākonga ā-Motu (NSN) kei runga i tō puka whakauru ki te tau o runga ake i tēnei whārangi.

**Me whakamātau koe i ngā tūmahi KATOAA kei roto i tēnei pukapuka.**

Kōrerohia ngā mātauranga pakihi e hāngai ana me ngā ariā pakihi Māori hoki/rānei i roto i ō tuhinga.

Mēnā ka hiahia whārangi atu anō mō ō tuhinga, whakamahia ngā whārangi wātea kei muri o tēnei pukapuka.

Tirohia kia kitea ai e tika ana te raupapatanga o ngā whārangi 2–23 kei roto i tēnei pukapuka, ka mutu, kāore tētahi o aua whārangi i te takoto kau.

Kaua e tuhi i ngā whārangi e kitea ai te kauruku whakahāngai (X). Ka poroa pea taua wāhanga ka mākahia ana te pukapuka.

**HOATU TE PUKAPUKA NEI KI TE KAIWHAKAHAERE HEI TE MUTUNGA O TE WHAKAMĀTAUTAU.**

### Ngā pārongo hei horopaki

Mai rā anō tō Kyle ngākaunui ki te ao tūroa me te pūtaiao. E toru tau ki muri ka tīmataria tana whakamātau i ētahi momo kai whakauru māori, tae atu ki ngā huarākau i tipu ai i Aotearoa, ki te huka tipumāori e mata ana, ki te waipuna hoki. I muri i ngā whakamātau maha, ka waihangahia e ia tētahi tohutoa pai, ka whakatūria hoki tētahi pakihi iti mō te waireka mirumiru, ka hokona atu ana inu mirumiru ki ngā māketē kaipāmu o te takiwā i ngā wīkēne i te raumati. He runaruna ngahau te mahi inu mirumiru ki a ia, ā, ki ōna whakaaro, he autai tana mōhio ki te pūtaiao e hāngai ana.

I ohore pai a Kyle i te rorotu o ana waireka mirumiru i ngā māketē kaipāmu, ā, kua whakatau ia ki te whai i te ara o 'pai tū, pai hinga' i te wehenga i tana mahi ukiuki hei kaiako pūtaiao kia whakaputaina, kia hokona atu anō hoki āna waireka mirumiru. Kua whakatau ia ki te whakatū i tana pakihi hei pakihi kiritahi, ā, kua tapaina te pakihi ko Fruitpop Fizz.

### TE TŪMAHI TUATAHI: Ngā anga rangatiratanga

- (a) (i) Whakamāramatia te rerekētanga o te pakihi kiritahi me te tū hei kaimahi.

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- (ii) Whakamāramatia ngā mate E RUA, mā te whakatakoto tauira, o tā Kyle wehe i tana mahi ukiuki hei kaiako ki te whakarite i a *Fruitpop Fizz* hei pakihi kiritahi.

Te mate (1):

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Te mate (2):

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### Background information

Kyle has always enjoyed nature and science. Three years ago, he started experimenting with a range of natural ingredients, including New Zealand-grown fruit, organic raw sugar, and spring water. After many trials, he developed a good recipe and formed a small fruit soda business, selling his soda at local farmers' markets at weekends during summer. Making soda was an enjoyable hobby for him, and he felt that he was really good at the science behind it.

Kyle was pleasantly surprised by the popularity of his fruit sodas at the farmers' markets, and has decided to take the risk of leaving his full-time employment as a science teacher to produce and sell his fruit sodas. He has decided to set up his business as a sole trader, and has named it *Fruitpop Fizz*.

### QUESTION ONE: Ownership structures

- (a) (i) Describe how a sole trader is different from being an employee.

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- (ii) Explain TWO disadvantages, using examples, of Kyle leaving his full-time teaching job to set up *Fruitpop Fizz* as a sole trader.

Disadvantage (1): \_\_\_\_\_

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Disadvantage (2): \_\_\_\_\_

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I muri iho i te rima tau, me te maha o ngā tāwara waireka mirumiru e hou ana, e haere tonu ana tā Kyle tū hei pakihi kiritahi, e arotahi ana hoki āna whāinga pakihi ki te toitūtanga. Ki a Kyle, ko te tikanga o te toitūtanga, ko te whai i te ara tika i roto i ngā mahi, mā te whakamahi i ngā huarākau māota i tipu mai ai i Aotearoa kua kotahi mai i te kaiwhakatipu, tē hoko kē ai i ngā kukū waireka nō tāwāhi; mā te whakamahi hoki i ngā huka tipumāori e mata ana, tē whakamahi kē ai i te mīere kānga. Whakamahi ai hoki a Kyle i ngā pounamu hangarua, tē whakamahi kē ai i ngā pātara kirihou, ā, e whakakāia ana ngā pounamu ki te waireka mirumiru i roto i tana wheketere e whakahaerehia ana ki te hiko kōmaru i te wāhi paki o Motueka.

Inā tata nei, i tonoa ai a Kyle kia hono atu ki tētahi atu kaiwhakaputa inu waireka i te takiwā kia tū hei patuinga. Whakaputa ai taua pakihi i ana inu i ngā kukū waireka i hokona ai i tāwāhi, ā, he nui ake te wheketere, mā reira e nui ake ai ngā inu ka puta i a Kyle.

(b) (i) Tautuhia te patuinga.

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- (ii) Matapakina ngā huapai E RUA ki a Kyle o tana noho tonu hei pakihi kiritahi, tē hono kē ai ki tērā atu kaiwhakaputa inu waireka i te takiwā, ka tū ai hei patuinga.  
I tō tuhinga, whakamāramatia te āhua o tā ia huapai whakatutuki i ngā whāinga pakihi a Kyle.

Te huapai (1): \_\_\_\_\_

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Te huapai (2): \_\_\_\_\_

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Five years on, with many new flavours of fruit soda, Kyle continues to operate as a sole trader, with a sustainability focus for his business objectives. For Kyle, sustainability means doing things the right way, by using fresh New Zealand-grown fruit straight from the grower instead of imported fruit concentrates, and using organic raw sugar rather than corn syrup. Kyle also uses recycled glass bottles instead of plastic, and bottles his fruit soda in his own solar-powered factory in sunny Motueka.

Kyle has been approached recently to join another fruit drink producer in the region and form a partnership. This business produces its drinks using imported fruit concentrates and has a bigger factory that would allow Kyle to produce more.

(b) (i) Define a partnership.

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(ii) Discuss TWO advantages for Kyle of remaining a sole trader rather than joining the other fruit drink producer in the region and forming a partnership.

In your answer, explain how each advantage would meet Kyle's business objectives.

Advantage (1): \_\_\_\_\_

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Advantage (2): \_\_\_\_\_

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**TE TŪMAHI TUARUA:** Te mātāpuna o te pūtea/ngā pūrongo pūtea

I te piki tonutanga o te rorotu o ngā hua kua whakatipuria i te takiwā, e toitū ana hoki te āhua o te tipu, e piki ana anō te pīrangitia o *Fruitpop Fizz*. Kei te pīrangi a Kyle kia whai hua i tēnei ia mā te whakawhānui i ana momo inu kia whai wāhi ngā tī huarākau. Kia pēnei ai te whakawhānuitanga o tana pakihi, me hoko taputapu kōpiro tī ia.

- (a) Whakaahuatia tētahi mātāpuna pūtea mauki hei hoko i ngā taputapu kōpiro tī e hou ana.

- (b) Whakamāramatia TĒTAHI huapai me TĒTAHI huakino o te mātāpuna pūtea mauki i tohua rā i te wāhanga (a).

## QUESTION TWO: Source of finance/financial documents

As the popular trend for locally grown and sustainable produce continues to rise, the demand for *Fruitpop Fizz* is increasing. Kyle wants to take advantage of this trend by extending his range of drinks to include fruit teas. To expand his business in this way, he needs to purchase tea-brewing equipment.

- (a) Describe a long-term source of finance for purchasing the new tea-brewing equipment.

- (b) Explain ONE advantage and ONE disadvantage of the long-term source of finance named in part (a).







- ko ngā ripanga kaute o ngā huarawa, o ngā pūnama, o te tūtanga hoki mō te mutunga o tētahi tau pūtea
- ko te pūrongo moni whiwhi e whakaatu ana i te moni whiwhi, i te whakapaunga moni, i te monihua hoki mō tētahi tau pūtea.

Te ingoa o te pakihi iti: \_\_\_\_\_

He rawa ka hokona atu, he ratonga rānei ka tukuna: \_\_\_\_\_

\_\_\_\_\_

- kōwhiria, whakaahuatia hoki tētahi o ngā pūrongo pūtea i tohua rā i te pouaka kei te upoko o tēnei whārangi
- whakamāramatia, mā te whakamahi i tētahi tauira o te whakataunga ā-pakihi, te hiranga o taua pūrongo pūtea i te tukanga o te whakaputa whakataunga.

Keeping financial documents is important for all businesses. It makes budgeting easier, is necessary for tax purposes, and helps decision-making. Failure to keep financial documents can quickly lead to disaster for many businesses. This could mean they lose customers, fail tax audits, or do not have the ability to borrow to fund new equipment or other 'big ticket' items. Two examples of financial documents for a business are:

- balance sheet of assets, liabilities, and equity as at the end of a financial year
- income statement showing income, expenditure, and profit for a financial year.

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- balance sheet of assets, liabilities, and equity as at the end of a financial year
  - income statement showing income, expenditure, and profit for a financial year.

In the box below, enter the details of a small business (maximum 20 workers and /or with local or community significance) that you have studied.

Name of the small business: \_\_\_\_\_

Good(s) sold or service(s) provided: \_\_\_\_\_

\_\_\_\_\_

Name of the small business: \_\_\_\_\_

Good(s) sold or service(s) provided: \_\_\_\_\_

\_\_\_\_\_

(c) Discuss the importance for this small business of using financial documents for business decision-making. In your answer:

- (c) Discuss the importance for this small business of using financial documents for business decision-making. In your answer:
- select and describe one of the financial documents stated in the box at the top of this page
  - explain, using an example of a business decision, the importance of this financial document in the decision-making process.





## TE TŪMAHI TUATORU: Te whakawhiti kōrero

I roto i ngā tau, kua tipu a *Fruitpop Fizz* i te pakihi whai rangatira takitahi hei kaiwhakahaere, ki te pakihi whai kaimahi tokorua, ā, i te pakihi hoko atu i te waireka mirumiru anake, ki te pakihi hoko atu i ērā me ētahi momo tī huarākau hoki. E mārama ana a Kyle, nā runga i tana whai kaimahi me te whānui ake o ngā kirihoko, me mātua whaihua te whakawhiti kōrero e angitu ai te whakahaerenga o *Fruitpop Fizz*.

- (a) Whakaahuatia te tikanga o te 'whaihua' o 'te whakawhiti kōrero'.

Nā te rewanga o ngā momo tī huarākau hou, me mātua whakawhiti kōrero a Kyle ki ana kaimahi e pā ana ki tana whai kia panonihia ō rāua hāora mahi.

Kōwhiria (✓) TĒTAHI ara whakawhiti kōrero whaihua hei whai mā Kyle e tukua ai taua karere:

- ☐ ā-Ataata
  - ☐ ā-Tuhi
  - ☐ ā-Waha

- (b) Mā te whai i te ara whakawhiti kōrero i kōwhiria ai e koe, whakamāramatia TĒTAHI huapai me TĒTAHI huakino o tā Kyle whiriwhiri i taua ara whakawhiti kōrero.

Over the years, *Fruitpop Fizz* has grown from a sole owner-operator to having two employees, and from offering just fruit soda to also selling a range of fruit teas. Kyle realises that with employees and a wider range of customers, effective communication is essential to the successful operation of *Fruitpop Fizz*.

Select (✓) ONE effective method of communication for Kyle to communicate this message:







I whakapono a Kyle e pirāngitia ana āna tī huarākau, engari kāore e nui ana ngā hokonga ā mohoa. I kōrero tētahi o ana kaimahi mō tana mōhio ki ētahi kirihoko tērā pea ka pīrangi ki ngā tī, kāore anō kia rongo kōrero mō ngā momo tī huarākau hou, ā, he taupā pea i roto i tana whakapānga ā-īmēra.

(c) Kōrerotia TĒTAHI taupā ki te whakawhitinga kōrero whaihua i roto i te Īmēra a Kyle o nā tata nei, ka whakamāramatia ai, mā te whakatakoto i tētahi tauira, te raupapa mahi ka taea e ia te whai hei turaki i taua taupā e whaihua ake ai tana whakawhiti kōrero ā haere ake nei.

Kyle was positive that there was a demand for his fruit teas, but he has not had many sales to date. One of his employees said that he was aware of potential customers who had not heard of the new fruit tea range, and that there could have been barriers in his email communication.

**He whārangi anō ki te hiahiatia.  
Tuhia te tau tūmahi mēnā e hāngai ana.**

TE TAU  
TŪMAHI

**Extra space if required.**  
**Write the question number(s) if applicable.**

QUESTION  
NUMBER

**He whārangi anō ki te hiahiatia.  
Tuhia te tau tūmahi mēnā e hāngai ana.**

TE TAU  
TŪMAHI

**Extra space if required.**  
**Write the question number(s) if applicable.**

QUESTION  
NUMBER

*English translation of the wording on the front cover*

## Level 1 Business Studies 2022

### 90837M Demonstrate an understanding of internal features of a small business

Credits: Four

Achievement	Achievement with Merit	Achievement with Excellence
Demonstrate an understanding of internal features of a small business.	Demonstrate a detailed understanding of internal features of a small business.	Demonstrate a comprehensive understanding of internal features of a small business.

Check that the National Student Number (NSN) on your admission slip is the same as the number at the top of this page.

**You should attempt ALL the questions in this booklet.**

Refer to relevant business knowledge and/or Māori business concepts in your answers.

If you need more room for any answer, use the extra space provided at the back of this booklet.

Check that this booklet has pages 2–23 in the correct order and that none of these pages is blank.

Do not write in any cross-hatched area (▨). This area may be cut off when the booklet is marked.

**YOU MUST HAND THIS BOOKLET TO THE SUPERVISOR AT THE END OF THE EXAMINATION.**

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