

## Achievement Standard

<b>Subject Reference</b>	Integrated Studies 3.2		
<b>Title</b>	Analyse the effect of a strategic capital expenditure decision on a business		
<b>Level</b>	3	<b>Credits</b>	4
		<b>Assessment</b>	Internal
<b>Subfield</b>	Agribusiness		
<b>Domain</b>	Social Science		
<b>Status</b>	XX	<b>Status date</b>	XX
<b>Planned review date</b>	XX	<b>Date version published</b>	XX

This achievement standard involves analysing the effect of a strategic capital expenditure decision on a business.

### Achievement Criteria

Achievement	Achievement with Merit	Achievement with Excellence
<ul style="list-style-type: none"> <li>Analyse the effect of a strategic capital expenditure decision on a business.</li> </ul>	<ul style="list-style-type: none"> <li>Analyse, in-depth, the effect of a strategic capital expenditure decision on a business.</li> </ul>	<ul style="list-style-type: none"> <li>Comprehensively analyse the effect of a strategic capital expenditure decision on a business.</li> </ul>

### Explanatory Notes

- This achievement standard is related to The New Zealand Curriculum, Learning Media, Ministry of Education, 2007, and to the material in the Teaching and Learning Guides, Ministry of Education, 2016 at <http://seniorsecondary.tki.org.nz>
- Analyse* involves explaining the effect of financing options of a strategic capital expenditure decision and the consequence(s) of these options on a business.

*Analyse, in-depth*, involves giving a thorough explanation of the effect of financing options of a strategic capital expenditure decision. This includes examining the consequence(s) using financial and non-financial information, and selecting the best option for the business.

*Comprehensively analyse* involves evaluating the effect of financing options of a strategic capital expenditure decision. This includes evaluating the consequence(s) using financial and non-financial information, and justifying the best option for the business. The justification includes evaluating the impact of this option on the business.

3. *A strategic capital expenditure decision* requires a business to raise additional equity or finance to fund the capital expenditure. The capital expenditure is relevant to the business and the decision has a medium to long term impact.
4. *Business* includes commercial, community organisations, and trusts including family and iwi.

Conditions of Assessment related to this achievement standard can be found at <http://ncea.tki.org.nz/Resources-for-Internally-Assessed-Achievement-Standards>.

---

### Quality Assurance

- 1 Providers and Industry Training Organisations must be accredited by NZQA before they can register credits from assessment against achievement standards.
- 2 Organisations with consent to assess and Industry Training Organisations assessing against achievement standards must engage with the moderation system that applies to those achievement standards.

Consent and Moderation Requirements (CMR) reference

0233