



Year group: 12

Subject: Business Theme 2 (and end of Theme 1) Teacher 2

Time period	Autumn 1/ Theme 1 Sept – October 7/8 weeks	Autumn 2/ Theme 2 Nov- Dec 7 weeks	Spring 1/ Theme 2 Jan – Feb 6 weeks	Spring 2/Theme 2 March – April 6 weeks	Summer 1/ Theme 2 April- May 6 weeks	Summer 2 June- July 7 weeks
Content Declarative Knowledge — 'Know What'	1.5.1 Role of an entrepreneur a) Creating and setting up a business b) Running and expanding/developing a business c) Innovation within a business(intrapreneurship) d) Barriers to entrepreneurship e) Anticipating risk and uncertainty 1.5.2 Entrepreneurial motives and characteristics a) Characteristics and skills b) Reasons why people set up businesses: -	7 weeks 2.1.1 Internal Finance a) Owner's capital: personal savings b) Retained profit c) Sale of assets 2.1.2 External Finance a) Sources of finance: family and friends, banks, peer-to-peer funding, business angels, crowd funding, other businesses b) Methods of finance: loans, share capital, venture capital, overdrafts, leasing, trade credit, grants	6 weeks 2.2.4 Budgets a) Purpose of budgets b) Types of budget: o historical figures o zero based c) Variance analysis d) Difficulties of budgeting 2.3.1 Profit a) Calculation of: o gross profit o operating profit o profit for the year (net profit) b) Statement of comprehensive income (profit and loss account): measuring profitability:	2.4.1 Production, productivity and efficiency a) Methods of production: o job,batch, flow, cell b) Productivity: output per unit of input per time period: - factors influencing productivity - link between productivity and competitiveness c) Efficiency: o production at minimum average cost: - factors influencing efficiency - distinction between	2.4.4 Quality Management a) Quality: o control, assurance, circles, Total Quality Management (TQM) b) Continuous improvement (Kaizen) c) Competitive advantage from quality management 2.5.1 Economic Influences a) The effect on businesses of changes in: -inflation -exchange rates -interest rates -taxation and government spending	Revision/ exam technique/ trial exam prep exam feedback Followed by start of Theme 3: 3.1.1 Corporate objectives a) Development of corporate objectives from mission statement/corporate aims b) Critical appraisal of mission statements/corporate aims 3.1.2 Theories of corporate strategy
	financial motives: profit maximisation and profit satisficing; non-financial motives:- ethical stance, social entrepreneurship, independence and home working	a) Implications of limited and unlimited liability b) Finance appropriate for limited and unlimited liability businesses	- calculation of gross profit margin, operating profit margin, and profit for the year (net profit) margin	labour and capital intensive production 2.4.2 Capacity utilisation a) Capacity utilisation: o current output (divided by) maximum	-the business cycle b) The effect of economic uncertainty on the business environment	a) Development of corporate strategy: o Ansoff's Matrix o Porter's Strategic Matrix b) Aim of portfolio analysis





1.5.3 Business objectives a) Survival
b) Profit maximisation
c) Other objectives:
sales maximisation,
market share, cost
efficiency, employee
welfare, customer
satisfaction, social
objectives
1.5.4 Forms of business
a) Sole trader,
partnership and private
limited company
b) Franchising, social
enterprise, lifestyle
businesses, online
businesses
c) Growth to PLC and
stock market flotation
1.5.6 Moving from
entrepreneur to leader
a) The difficulties in
developing from an
entrepreneur to a leader
1.5.5 Business choices
a) Opportunity cost
b) Choices and potential
trade-offs

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2.1.4 Planning	o w
a) Relevance of a	prof
business plan in	c) D
obtaining finance	prof
b) Interpretation of a	d) Ir
simple cash-flow	2.3.
forecast and	a) St
calculations based on	fina
changes in the cash-	(bal
flow variables	o m
c) Use and limitations	- cal
of a cash-flow	ratio
forecast	ratio
2.2.2 Sales, revenue	o w
and costs	liqui
a) Calculation of sales	b) V
volume and sales	and
revenue	the
b) Calculation of fixed	cash
and variable costs	2.3.
2.2.3 Break Even	a) Ir
a) Contribution:	exte
selling price – variable	busi
cost per unit	o fir
b) Break-even point:	o no
c) Using contribution	
to calculate the break-	
even point	
d) Margin of safety	
e) Interpretation of	
break-even charts	
f) Limitations of	
break-even analysis	

o ways to improve profitability c) Distinction between profit and cash d) Income statements 2.3.2 Liquidity a) Statement of financial position (balance sheet): o measuring liquidity: - calculating current ratio and acid test ratio o ways to improve liquidity b) Working capital and its management: the importance of cash 2.3.3 Business Failure a) Internal and external causes of business failure: o financial factors o non-financial factors		
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c) Achieving competitive advantage through distinctive capabilities d) Effect of strategic and tactical decisions on human, physical, and financial resources





Skills Be able to perform business calculations, draw graphs, interpret financial information, create or adjust financial information, for example: Calculations of breakeven; drawing, adjusting and interpreting break even diagrams; completing and interpreting stock control diagrams diagrams Know How' Know how to answer exam questions, 4, 10, 12, 20 mark questions. These skills will be developed from 4 and 10 markers in the first half term to 20 mark questions by the third half term Know how to plan and produce an extended piece of writing in answer to a question. This will involve the following: Know how to answer exam questions of analysis Know how to develop chains of analysis Be able to perform business extended piece of writing in answer to a question. This will involve the following: Know how to answersement objectives and how they relate to different style questions Know how to develop chains of analysis Be able to perform business calculating profit margins and interpreting sahflow forecasts; preparing and completing on interpreting sahflow grawing and interpreting stock control diagrams; completing and interpreting sahflow grawing and interpreting stock control diagrams; completing and interpreting sahflow grawing and interpreting stock control diagrams; completing and interpreting sahflow grawing and interpreting stock control diagrams; completing and interpreting sahflow forecasts; preparing and completing and interpreting stock control diagrams; completing and interpreting stock control diagrams; completing and interpreting sahflow forecasts; preparing and completing and interpreting stock control diagrams; completing and interpreting sahflow forecasts; preparing and interpr	ASPERATION			-			'Everybody can be Somebody'		
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What is limited/ profit? and why is it impact on the (c/s)					•				
		•		·					
		unlimited liability			important?	business?			





				How can JIT improve efficiency?		
Assessment	 End of topic assessments: A series of short answer questions (4 marks) and extended writing (10/12 marks) based on case study information. Class discussions of how to answer a 4 mark/10 mark/12 mark questions. Practice questions are peer assessed in class or teacher marked, when set as HBL. Quizziz used to test knowledge After Christmas 20 mark questions are introduced and used in HBL and in class assessment activities 					
Literacy/Numer acy/ SMSC/Characte r	Literacy is developed through the range of writing tasks students complete throughout the course. Wider reading and research skills are encouraged, using posts on google classroom, case studies used in class and hbl research tasks, as well as directing students to the super curriculum The concepts covered require the development of a range of numeracy skills: % changes; ratios; interpretation of graphs; index numbers SMSC will be relevant when looking at the ethical impacts of business behaviour, social motives for business v profits; the impacts of globalisation and mnc activity; branding and consumer protection; stakeholders Character programme: Group work and presentations encourage initiative and independence in work. All lessons are pitched to be aspirational with high expectations of students learning and outcomes.					