

## Curriculum Map Year10 IGCSE Business

Topic Name	Term	Content / skills developed with link to NC / exam board subject content (if applicable)	Reflection on previous learning	Progress to future learning	Global Citizenship links	Qatar National Identity links
<b>1.1</b> Business objectives <b>1.2</b> Types of organisations	Term 1.1 4 weeks	<p><b>Business objectives</b> What business aims and business objectives are.</p> <ul style="list-style-type: none"> <li>Financial aims and objectives - survival, profit, sales, market share, financial security</li> <li>Non-financial aims and objectives - social objectives, personal satisfaction, challenge, independence and control.</li> </ul> <p>Why business aims and objectives change as businesses evolve:</p> <ul style="list-style-type: none"> <li>in response to market conditions, technology, performance, legislation, internal reasons.</li> </ul> <p><b>Types of organisations</b> The main types of business ownership:</p> <ul style="list-style-type: none"> <li>sole trader</li> <li>partnerships</li> <li>limited companies (private and public)</li> <li>public corporations. Characteristics relating to size:</li> <li>concepts of risk, ownership, and limited liability</li> <li>public corporations – reasons for and against public ownership</li> <li>ownership, control, sources of finance,</li> </ul>	On-going links to Enterprise topics: <ul style="list-style-type: none"> <li>Forms of ownership</li> <li>Location</li> </ul>	AS Business Course	Develop skills that enable us to thrive in an interconnected world.	Sustainability: self-esteem and participation  Conscious thinking about my Role Models

		<p>use of profits, stakeholders, and shareholders</p> <ul style="list-style-type: none"> <li>• appropriateness of different forms of ownership.</li> </ul> <p>Different forms of business organisation:</p> <ul style="list-style-type: none"> <li>• franchises</li> <li>• social enterprises</li> <li>• multinationals.</li> </ul>				
<p><b>1.3</b> Classification of businesses</p> <p><b>1.4</b> Decisions on location</p>	<p>Term 1.2 2 weeks</p>	<p><b>Classification of Businesses:</b></p> <p>Primary, secondary, and tertiary activities:</p> <ul style="list-style-type: none"> <li>• primary sector – extracting raw materials from the earth</li> <li>• secondary sector – converting raw materials into finished or semi-finished goods</li> <li>• tertiary sector – provision of a wide variety of services.</li> </ul> <p><b>Decisions on location</b></p> <p>The main factors influencing location decisions and relocation of a business:</p> <ul style="list-style-type: none"> <li>• proximity to market, labour, materials and competitor</li> <li>• nature of the business activity</li> <li>• the impact of the internet on location decisions - e-commerce and/or fixed premises</li> <li>• legal controls and trade blocs.</li> </ul>	<p>On-going links to Enterprise topics:</p> <ul style="list-style-type: none"> <li>• Primary, secondary and tertiary sectors</li> <li>• Location</li> </ul>	<p>AS Business Course</p>		<p>Sustainability: self-esteem and participation</p> <p>Conscious thinking about my Role Models</p>

<p>1.5 Business and the international location</p> <p>1.6 Government objectives and policies</p> <p>1.7 External factors</p> <p>1.8 What makes a business successful?</p>	<p>Term 1.3</p> <p>6 Weeks</p>	<p><b>Business and the international location</b></p> <p>Globalisation:</p> <ul style="list-style-type: none"> <li>• concept of globalization</li> <li>• opportunities and threats of globalisation for businesses.</li> </ul> <p>The importance and growth of multinationals:</p> <ul style="list-style-type: none"> <li>• benefits of a business becoming a multinational</li> <li>• benefits to a country and/or economy where a multinational company is located</li> <li>• possible drawbacks to a country and/or economy where a multinational is located.</li> </ul> <p>Exchange rate calculation.</p> <p>The impact of exchange rate changes:</p> <ul style="list-style-type: none"> <li>• on international competitiveness</li> <li>• on importers and exporters.</li> </ul> <p><b>Government objectives and policies</b> Government spending:</p> <ul style="list-style-type: none"> <li>• to provide public service</li> <li>• taxation and constraints on public spending.</li> </ul> <p>The effect of interest rates on:</p> <ul style="list-style-type: none"> <li>• businesses</li> <li>• consumer spending.</li> </ul> <p>How governments can affect business activity:</p> <ul style="list-style-type: none"> <li>• infrastructure provision</li> <li>• legislation</li> </ul>	<p>On-going links to Enterprise and Economics topics:</p> <ul style="list-style-type: none"> <li>• MNCs</li> <li>• Globalisation</li> <li>• EOS</li> <li>• Exchange Rates</li> <li>• Government objectives</li> </ul>	<p>AS Business and AS Economics Course</p>	<p>Develop skills that enable us to thrive in an interconnected world.</p>	<p>Sustainability: self-esteem and participation</p> <p>Conscious thinking about my Role Models</p>
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		<ul style="list-style-type: none"> <li>trade policy - membership of trading blocs, tariffs.</li> </ul> <p><b>External factors</b> The external factors affecting business decisions:</p> <ul style="list-style-type: none"> <li>social</li> <li>technological</li> <li>environmental</li> <li>political.</li> </ul> <p><b>What makes a business successful?</b> Measuring success in business:</p> <ul style="list-style-type: none"> <li>revenue</li> <li>market share</li> <li>customer satisfaction</li> <li>profit</li> <li>growth</li> <li>owner/shareholder</li> <li>satisfaction</li> <li>employee satisfaction.</li> </ul> <p>Reasons for business failure:</p> <ul style="list-style-type: none"> <li>cash flow problems/lack of finance</li> <li>not competitive</li> <li>failure to adapt to</li> <li>changes in the market.</li> </ul>				
<p><b>2.1</b> Internal and external communication</p> <p><b>2.2</b> Recruitment and selection process</p> <p>Training</p>	<p>Term 2.1</p> <p><b>3 Weeks</b></p>	<p><b>Internal and external communication</b> Importance of good communication and the problems of ineffective communication:</p> <ul style="list-style-type: none"> <li>the different communication methods used, including information technology (IT) and the benefits and limitations of each method.</li> </ul>	<p>On-going links to Enterprise topics:</p> <ul style="list-style-type: none"> <li>Communication</li> <li>Methods of motivation</li> </ul>	AS Business Course	Develop skills that enable us to thrive in an interconnected world.	<p>Sustainability: self-esteem and participation</p> <p>Conscious thinking</p>

	<p>Barriers to communication:</p> <ul style="list-style-type: none"> <li>• how communication barriers arise</li> <li>• problems of ineffective communication and how they can be removed.</li> </ul> <p><b>Recruitment and selection process:</b> Types of employment:</p> <ul style="list-style-type: none"> <li>• full-time</li> <li>• part-time</li> <li>• job share</li> <li>• casual/seasonal/temporary.</li> </ul> <p>Recruitment documents:</p> <ul style="list-style-type: none"> <li>• job description</li> <li>• person</li> <li>• specification</li> <li>• application form</li> <li>• curriculum vitae (CV)/résumé.</li> <li>• Internal and external recruitment:</li> <li>• job advertisement</li> <li>• shortlisting</li> <li>• interviewing.</li> </ul> <p>Legal controls over employment and their effects:</p> <ul style="list-style-type: none"> <li>• equal opportunities – gender, race, disability,</li> <li>• religion, sexual preference, age</li> <li>• minimum wage laws.</li> </ul> <p><b>Training</b> Importance of training to a business and workers:</p> <p>Different types of training and the main purpose</p> <ul style="list-style-type: none"> <li>• induction</li> </ul>				<p>about my Role Models</p>
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		<ul style="list-style-type: none"> <li>• on-the-job</li> <li>• off-the-job</li> <li>• compliance with health and safety laws</li> <li>• benefits and limitations of training.</li> </ul>				
<p><b>2.4</b> Motivation and rewards</p> <p><b>2.5</b> Organisation structure and employees</p>	<p>Term 2.2</p> <p>4 Weeks</p>	<p><b>Motivation and rewards</b></p> <p>The importance of motivation in the workplace:</p> <ul style="list-style-type: none"> <li>• attracting employees, retaining employees, productivity</li> <li>• motivational theories of Herzberg, Maslow and Taylor.</li> </ul> <p>How businesses motivate employees:</p> <ul style="list-style-type: none"> <li>• financial methods: <ul style="list-style-type: none"> <li>• remuneration</li> <li>• bonus</li> <li>• commission</li> <li>• promotion</li> <li>• fringe benefits</li> </ul> </li> <li>• non-financial methods: <ul style="list-style-type: none"> <li>• job rotation</li> <li>• job enrichment</li> <li>• autonomy.</li> </ul> </li> </ul> <p><b>Organisation structure and employees</b></p> <p>Organisational charts for different types of business:</p> <ul style="list-style-type: none"> <li>• hierarchical and flat</li> <li>• centralised and decentralised. Roles and responsibilities of employees in terms of compliance and accountability:</li> <li>• span of control</li> <li>• chain of command</li> <li>• delegation.</li> </ul>		AS Business Course	Develop skills that enable us to thrive in an interconnected world.	<p>Sustainability: self-esteem and participation</p> <p>Conscious thinking about my Role Models</p>

		<p>The different functional areas within a business:</p> <ul style="list-style-type: none"> <li>• human resources – workforce planning, recruitment and selection, training, health and</li> <li>• safety, staff welfare, employment issues, industrial relations, disciplinary and grievance procedure, dismissal, unfair dismissal, and redundancy</li> <li>• finance – wages/salaries, cash-flow forecasting, budgets and accounting</li> <li>• marketing – market research, product planning, pricing, sales promotion, advertising,</li> <li>• customer service, public relations, packaging and distribution</li> <li>• production – manufacturing the product, designing new products, quality control and stock control.</li> </ul>				
<p><b>5.1</b> Economies and diseconomies of scale</p> <p><b>5.2</b> Production</p> <p><b>5.3</b> Factors of Production</p> <p><b>5.4</b> Quality</p>	<p>Term 2.3</p> <p><b>5 Weeks</b></p>	<p><b>Economies of scale and diseconomies of scale</b></p> <p><u>Economies of scale:</u></p> <ul style="list-style-type: none"> <li>• internal (falling average total costs as output increases)</li> <li>• external (falling average total costs due to external factors)</li> </ul> <p><u>Diseconomies of scale:</u></p> <ul style="list-style-type: none"> <li>• limits of growth.</li> </ul> <p><b>Production</b> processes: Different types:</p>	<p>On-going links to Enterprise topics:</p> <ul style="list-style-type: none"> <li>• Average costs</li> <li>• EOS</li> <li>• DOS</li> </ul>	<p>AS Business and AS Economics Course</p>	<p>Develop skills that enable us to thrive in an interconnected world.</p>	<p>Sustainability: self-esteem and participation</p> <p>Conscious thinking about my Role Models</p>

		<ul style="list-style-type: none"> <li>• job</li> <li>• batch</li> <li>• flow</li> </ul> <p>labour- and capital- intensive production</p> <ul style="list-style-type: none"> <li>• the impact of different types of production</li> <li>• calculation of productivity and the impact of productivity improvements.</li> </ul> <p>Principles of lean production:</p> <ul style="list-style-type: none"> <li>• just-in-time (JIT)</li> <li>• Kaizen</li> <li>• the importance of using resources effectively.</li> <li>• Impact of technology in production: use of robotics balancing cost, productivity, quality and flexibility.</li> </ul> <p><b>Factors of production</b> Changing relationships between enterprise, capital, land, and labour:</p> <ul style="list-style-type: none"> <li>• difference between capital-intensive and labor-intensive activities.</li> </ul> <p><b>Quality</b> The concept of quality and its importance in:</p> <ul style="list-style-type: none"> <li>• the production of goods and the provision of services:</li> <li>• quality control</li> <li>• total quality management (TQM)</li> <li>• allowing a business to gain a competitive</li> </ul>				
<b>3.1</b> Business finance - sources	Term 3.1	<p><b>Business finance - sources</b></p> <p>The need for finance:</p> <ul style="list-style-type: none"> <li>• short-term needs</li> </ul>	<p>On-going links to Enterprise topics:</p> <ul style="list-style-type: none"> <li>• Raising finance</li> </ul>	AS Business Course	Develop skills that enable us to thrive in an	Sustainability: self-esteem

<p><b>3.2</b> Cash flow forecasting</p> <p><b>3.3</b> Costs and break-even analysis</p>	<p><b>6 Weeks</b></p>	<ul style="list-style-type: none"> <li>• long-term needs</li> <li>• to start up or expand.</li> </ul> <p>Internal sources of finance:</p> <ul style="list-style-type: none"> <li>• personal savings</li> <li>• retained profit</li> </ul> <p>selling assets. External sources of finance:</p> <ul style="list-style-type: none"> <li>• overdraft and trade payables</li> <li>• loan capital, share capital, including stock market flotation (public limited companies)</li> <li>• venture capital</li> <li>• crowdfunding.</li> </ul> <p><b>Cash flow forecasting</b></p> <p>The importance of cash to a business:</p> <ul style="list-style-type: none"> <li>• to pay suppliers, overheads, and employees</li> <li>• to prevent business failure (insolvency)</li> <li>• the difference between cash and profit.</li> </ul> <p>Calculation and interpretation of cash-flow forecasts:</p> <ul style="list-style-type: none"> <li>• cash inflows</li> <li>• cash outflows</li> <li>• net cash flow</li> <li>• opening and closing balances.</li> </ul> <p><b>Costs and break-even analysis</b></p> <p>The concept and calculation of:</p> <ul style="list-style-type: none"> <li>• revenue</li> <li>• fixed and variable costs</li> <li>• total costs</li> <li>• profit and loss. The concept of break-even and calculation of break-even (from formula or</li> </ul>	<ul style="list-style-type: none"> <li>• Cash flow</li> <li>• Profit and loss account</li> <li>• Balance Sheet</li> </ul>		<p>interconnected world.</p>	<p>and participation</p> <p>Conscious thinking about my Role Models</p>
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		<p>diagram):</p> <ul style="list-style-type: none"> <li>• break-even level of output. Interpretation of break-even charts:</li> <li>• the impact of changes in revenue and costs</li> <li>• limitations of break-even charts</li> </ul>				
<p><b>3.4</b> Financial documents</p> <p><b>3.5</b> Accounts analysis</p>	<p>Term 3.2</p> <p>5 <b>Weeks</b></p>	<p><b>Financial documents</b></p> <p>The purpose of statements of comprehensive income:</p> <ul style="list-style-type: none"> <li>• main features – sales, cost of sales, gross profit, expenses, operating profit</li> <li>• the use of statements of comprehensive income in decision making (students will not be required to construct an income statement)</li> <li>• the nature of profit and its importance.</li> </ul> <p>The purpose of statements of financial position:</p> <ul style="list-style-type: none"> <li>• main features - current and non-current assets, current and non-current liabilities, capital employed</li> <li>• interpret a statement of financial position (students will not be required to construct a statement of financial position).</li> </ul> <p><b>Accounts analysis</b> Calculating and analysing accounting ratios:</p> <ul style="list-style-type: none"> <li>• gross profit margin</li> <li>• operating profit margin</li> <li>• markup</li> <li>• return on capital employed (ROCE)</li> <li>• current ratio</li> <li>• acid test ratio. (Formulae for use in this qualification can be found in Appendix 4.</li> </ul>	<p>On-going links to Enterprise topics:</p> <ul style="list-style-type: none"> <li>• Raising finance</li> <li>• Cash flow</li> <li>• Profit and loss account</li> <li>• Balance Sheet</li> </ul>	AS Business Course	Develop skills that enable us to thrive in an interconnected world.	<p>Sustainability: self-esteem and participation</p> <p>Conscious thinking about my Role Models</p>

		<p>Students will be provided with these formulae in the examination.)</p> <p>Liquidity:</p> <ul style="list-style-type: none"><li>• the concept and importance of liquidity</li><li>• comparisons with previous years and/or with other business organisations.</li></ul> <p>The use of financial documents: assess the performance of the business inform decision making.</p>				
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