

**Dawood Public School**  
**Course Outline 2017-18**  
**Business Studies**  
**Class X**

**Endorsed Text book:**

Borrington, K. & Stimpson, K, 2013. IGCSE Business Studies, 4th Edition, London, John Murray.

**Further Reading:**

Butler, K, & Hardy, J. 2001. GCSE Business Studies, 3rd Edition, Oxford University Press.

**SYLLABUS CONTENT:**

**August**

**22. Cash Flow Forecasting and Working Capital (Borrington,K.) (Pg. No.272)**

- Why cash is important to a business?
- What is meant by cash flows?
- Cash flow cycle
- Cash flow forecast
- How can cash flow problems be overcome?
- The importance of working capital

**Learning Outcomes**

Students will be able to:

- ✓ Understand what is meant by cash flow, cash inflow and cash outflow.
- ✓ Explain the difference between the profit made by a business and its cash flow position.
- ✓ Understand the importance of cash to a business.
- ✓ Interpret a cash flow forecast.

**\*\*Assessment Method:** Home assignment, test and activity.

**23. Income Statements (Borrington, K.) (Pg. No.284)**

- What are accounts and why are they necessary?
- Recording accounting transactions
- How a profit is made
- Why is profit important?
- Difference between profit and cash
- Understanding income statements
- Using income statements in decision making

**Learning Outcomes**

Students will be able to:

- ✓ Understand what is meant by accounting information and why it is particularly important to business managers.
- ✓ Explain the main business accounting records and final accounts.

- ✓ List all the users of a business's accounts and understand their need for accounting information.
- ✓ Analyse income statements in order to comment on the profitability and expense of a business.

**\*\*Assessment Method:** Home assignment and test.

## **September**

### **24. Balance Sheets (Borrington, K.) (Pg. No.294)**

- What are balance sheets?
- Explanation of balance sheet terms
- Interpreting balance sheet data

#### **Learning Outcomes**

##### **Students will be able to:**

- ✓ Explain the main business accounting records and final accounts.
- ✓ List all the users of a business's accounts and understand their need for accounting information.

### **25. Analysis of Accounts (Borrington,K.) (Pg. No.302)**

- Analysis of published accounts
- The concept of liquidity
- Uses and users of accounts
- Limitations of using accounts and ratio analysis

#### **Learning Outcome**

##### **Students will be able to:**

- ✓ Analyse simple business accounts using ratios in order to comment on the profitability, performance and liquidity of a business.

**\*\*Assessment Method:** Assignment, test and activity.

## **October**

### **17. Production of Goods and Services (Borrington,K.) (Pg. No.208)**

- Managing resources effectively to produce goods and services
- Operations department
- Productivity
- Why businesses hold inventories (stock)
- Lean production
- Kaizen
- Just-in-time inventory control
- Methods of production

- Factors affecting which method of production to use
- How technology has changed production methods

### **Learning Outcomes**

#### **Students will be able to:**

- ✓ Identify factors that increase productivity.
- ✓ Identify and explain the method of production used in given situation (job, batch or flow production).
- ✓ Identify and explain ways of implementing lean production.
- ✓ Understand the implications of new technology.
- ✓ Identify and explain different ways of ensuring the quality of the product.

**\*\*Assessment Method:** Assignment and activity.

### **November**

#### **20. Location Decision (Borrington, K.) (Pg. No.241)**

- Location of industry
- Market
- Factors affecting the location of a service sector business
- Factors affecting the location of a retailing business
- Location in different countries
- The role of legal controls on location decisions

### **Learning Outcomes**

#### **Students will be able to:**

- ✓ Identify the relevant factors that affect the location of a manufacturing business.
- ✓ Identify the relevant factors that affect the location of a retailing business.
- ✓ Identify the relevant factors that cause a business to relocate at an alternative site in the home country or abroad.
- ✓ Identify the relevant factors that affect the location of a service sector business.

### **Revision for Mid Term Examinations**

### **December**

#### **Mid Term Examinations**

#### **\*\*Scheme of Assessment**

#### **Candidates must be entered for the following papers:**

- (i) Paper 1
- (ii) Paper 2

## **Description of papers**

### **Paper 1**

A paper containing short-answer questions and structured/data response questions. There will be no choice of questions.

### **Paper 2**

Candidates will be presented with a business situation or problem, and required to answer questions arising from it.

## **January**

### **18. Costs, Scale of Production and Break-even Analysis (Borrington,K.) (Pg. No.222)**

- Business costs
- Economies of scale and diseconomies of scale
- Break-even charts: comparing costs with revenue

### **Learning Outcomes**

#### **Students will be able to:**

- ✓ Distinguish between fixed and variable costs.
- ✓ Understand what the break-even level of output means.
- ✓ Use break-even charts to find the break-even level of output and draw simple break-even charts.
- ✓ Understand the main causes of economies and diseconomies of scale.

### **19. Achieving Quality Production (Borrington, K.) (Pg. No.235)**

- What quality means and why it is important for all businesses
- Quality control
- Control assurance

### **Learning Outcomes**

#### **Students will be able to:**

- ✓ Understand the implications of new technology to business.
- ✓ Identify and explain different ways of ensuring the quality of the product.

**\*\*Assessment Method: Assignment, test and activity.**

## **February**

### **Revision for Final examination**

## **March**

### **Mock Examinations**

## **Scheme of Assessment**

**Candidates must be entered for the following papers:**

- (i) Paper 1
- (ii) Paper 2

### **Paper Weighting**

Paper 1- 50%

Paper 2- 50%

### **Description of papers**

#### **Paper 1 (11/2 hours)**

A paper containing short-answer questions and structured/data response questions.  
There will be no choice of questions.

#### **Paper 2 (11/2hours)**

Candidates will be presented with a business situation or problem, and required to answer questions arising from it.  
There will be no choice of questions.

**\*\* Subject to change on the discretion of the teacher.**