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| **Year 12 Term 4-5 BTEC Business** | Our mission is to stimulate and challenge our students to excel and provide a desire for lifelong learning and pursue careers in the world of Business, Computing, and ICT. |
| **Enquiry Questions: Why are audit trails important?** |
| **Unit 3: Personal and Business Finance**Learners will study the purpose of accounting, developing an insight into the work that some accountants perform as well as developing skills and knowledge needed to understand, analyse and prepare financial information.  |
| **Knowledge**Students will know about… | **Application/Skills**Students will be able to… | **Vocabulary** | **Home Learning** | **Assessment** | **Extra Resources****Extended Reading** | **Cultural Capital** |
| 1. C1 Understand the role of accounting
2. C2 & C3 Types of income and expenditure
3. D1 Sources of finance business finance
4. E1 Cash flow forecasts
5. E2 Break-even (BE)
6. F1 & F2 Statements of comprehensive income and financial position
7. F3-F6 Ratio analysis
 | Learners make appropriate judgements and present fully justified recommendations for courses of action based on the analysis of financial data. They will understand the importance of statements of comprehensive income and statements of financial position and can analyse these statements methodically and critically.  | Cash inflowsCash outflowsLiquid assets StatementsNet cash flowSalesPurchaseTrade creditUnused assetsBreak-even pointLiquidityProfitabilityEfficiencySales creditDepreciation | Knowledge-based tests. Exam-style questions.  | Exam-style questions.External assessment, marked by exam board.  | Tutor2uBBC debt documentaryThe GuardianMoney mattersWhich Magazine**Linked units notes 1,2, 4 ,5 & 8** | Local banksDepartment stores websitesLangdon Alumni (work, apprenticeship & university)Martin Lewis Money expert website |