A-Level Business

Syllabus Checklist · 大纲自查表

Tick one box per statement: ☐ not yet ☐ nearly ☐ confident. 每条打一个勾：尚未掌握 / 快会了 / 有把握。

1. Business and its environment 企业及其环境

1.1 Enterprise 创业

- ☐☐☐ explain the purpose of **business activity**, the concept of **adding value** and the role of the **entrepreneur** and **intrapreneur**
- ☐☐☐ explain the characteristics of successful entrepreneurs and the importance of **enterprise** to a country (business start-ups)
- ☐☐☐ explain the contents and purpose of a **business plan**

1.2 Business structure 企业结构

- ☐☐☐ explain the classification of business activity (**primary**, **secondary**, **tertiary**, **quaternary** sectors) and the **private** and **public sectors**
- ☐☐☐ describe the legal structure of business: **sole trader**, **partnership**, **private and public limited company**, **franchise**, **joint venture**, **social enterprise**
- ☐☐☐ explain **limited and unlimited liability**

1.3 Size of business 企业规模

- ☐☐☐ explain how the size of a business is measured and the significance of small businesses
- ☐☐☐ explain **internal and external growth** (**mergers and takeovers** – **horizontal**, **vertical**, **conglomerate**) and the reasons for and problems of growth
- ☐☐☐ explain **economies and diseconomies of scale**

1.4 Business objectives 企业目标

- ☐☐☐ explain the importance of, and influences on, business objectives (**mission statement**, aims, objectives, **SMART objectives**, **strategy and tactics**)
- ☐☐☐ explain objectives such as **profit maximisation**, growth, survival, social and ethical objectives and **corporate social responsibility (CSR)**

1.5 Stakeholders in a business 企业的利益相关者

- ☐☐☐ identify **internal and external stakeholders** and their objectives
- ☐☐☐ explain how and why the objectives of stakeholders may conflict and how conflicts can be managed

2. Human resource management 人力资源管理

2.1 Human resource management 人力资源管理

- ☐☐☐ explain the purpose and roles of **human resource management (HRM)**: **workforce planning**, **recruitment and selection**, **training and development**
- ☐☐☐ explain **redundancy** and **dismissal**, employer/employee rights and the management of change in HR
- ☐☐☐ calculate and interpret **labour turnover** and **labour productivity**

2.2 Motivation 激励

- ☐☐☐ explain the importance of **motivation** and the main motivation theories (**Taylor**, **Mayo**, **Maslow**, **Herzberg**, **McClelland**, **Vroom**)
- ☐☐☐ explain **financial motivators** (wages, salary, **piece rate**, **commission**, bonus, **profit sharing**, **performance-related pay**, fringe benefits)
- ☐☐☐ explain **non-financial motivators** (**job enrichment**, **job rotation**, **job enlargement**, **empowerment**, **teamworking**)

2.3 Management 管理

- ☐☐☐ explain the role and functions of **management** (**Fayol**, **Mintzberg**)
- ☐☐☐ explain **leadership** versus management and the importance of effective management

3. Marketing 市场营销

3.1 The nature of marketing 市场营销的本质

- ☐☐☐ explain the role of **marketing**, **market and product orientation**, and **customer relationship marketing (CRM)**
- ☐☐☐ explain **market size**, **market growth** and **market share**, **mass and niche markets** and **market segmentation**
- ☐☐☐ explain **demand and supply** and the concept of **elasticity** (price, income, cross) and its usefulness

3.2 Market research 市场调研

- ☐☐☐ distinguish **primary and secondary market research** and **qualitative and quantitative data**
- ☐☐☐ explain **sampling methods** and the reliability of data; present and interpret market research findings

3.3 The marketing mix 营销组合

- ☐☐☐ explain the elements of the **marketing mix** (**product**, **price**, **place**, **promotion**) and their integration
- ☐☐☐ product: product development, the **product life cycle**, the **product portfolio (Boston Matrix)**, **branding**
- ☐☐☐ price: pricing methods and strategies (**cost-plus**, **penetration**, **skimming**, **competitive**, **price discrimination**, **dynamic**, **psychological**)
- ☐☐☐ place and promotion: **distribution channels**, **above- and below-the-line promotion**, and digital/**e-commerce** marketing

4. Operations management 运营管理

4.1 The nature of operations 运营的本质

- ☐☐☐ explain **operations** as the **transformation of inputs into outputs** and the concept of adding value
- ☐☐☐ explain **productivity**, **efficiency**, **capital- and labour-intensive** operations and methods of production (**job**, **batch**, **flow**, **mass customisation**)
- ☐☐☐ explain **sustainability** of operations and the use of technology in operations

4.2 Inventory management 库存管理

- ☐☐☐ explain the purpose of **inventory** and the costs of holding inventory
- ☐☐☐ interpret **inventory control charts** (**re-order level**, **buffer inventory**, **lead time**) and explain **just-in-time (JIT)** and **just-in-case** approaches

4.3 Capacity utilisation and outsourcing 产能利用与外包

- ☐☐☐ calculate and interpret **capacity utilisation** and explain the problems of under- and over-utilisation
- ☐☐☐ explain **outsourcing** and its benefits and drawbacks

5. Finance and accounting 财务与会计

5.1 Business finance 企业融资

- ☐☐☐ explain the need for **business finance** (**capital expenditure** and **revenue expenditure**, **working capital**)
- ☐☐☐ distinguish the meaning of **cash** and **profit**

5.2 Sources of finance 融资来源

- ☐☐☐ describe internal and external, short- and long-term **sources of finance** (**retained profit**, sale of assets, **share capital**, loans, **debentures**, overdraft, **leasing**, **hire purchase**, **trade credit**, **venture capital**, **crowdfunding**, **microfinance**)
- ☐☐☐ explain the factors affecting the choice of source of finance

5.3 Forecasting and managing cash flows 现金流的预测与管理

- ☐☐☐ construct and interpret a **cash-flow forecast** and explain the causes of cash-flow problems
- ☐☐☐ explain methods of improving cash flow and the importance of working capital management

5.4 Costs 成本

- ☐☐☐ classify costs (**fixed**, **variable**, **direct**, **indirect**, **marginal**, **average**) and use cost information for decision-making
- ☐☐☐ construct and interpret **break-even analysis** (**break-even point**, **margin of safety**, **contribution**) and explain its limitations

5.5 Budgets 预算

- ☐☐☐ explain the purpose of **budgets** and types of budget (**incremental**, **zero-based**)
- ☐☐☐ calculate and interpret **variances** (favourable and adverse) using **variance analysis**

6. Business and its environment (A Level) 企业及其环境（A Level）

6.1 External influences on business activity 影响企业活动的外部因素

- ☐☐☐ explain the impact of **economic factors** (**business cycle**, **interest rates**, **exchange rates**, **inflation**, **taxation**, **unemployment**) on business
- ☐☐☐ explain the impact of **political, legal, social, technological, environmental and ethical** influences on business

6.2 Business strategy 企业战略

- ☐☐☐ explain the meaning of **strategy** and **strategic management**
- ☐☐☐ use strategic analysis tools (**SWOT analysis**, and other planning tools) to inform business decisions

7. Human resource management (A Level) 人力资源管理（A Level）

7.1 Organisational structure 组织结构

- ☐☐☐ explain organisational structures (**hierarchy**, **chain of command**, **span of control**, **centralisation**, **decentralisation**, **delayering**, **matrix structures**)
- ☐☐☐ explain **delegation**, **accountability** and the impact of structure on business performance

7.2 Business communication 企业沟通

- ☐☐☐ explain the process, methods and importance of effective **communication**
- ☐☐☐ explain **barriers to communication** and how to improve communication in a business

7.3 Leadership 领导力

- ☐☐☐ explain **leadership styles** (**autocratic**, **democratic**, **paternalistic**, **laissez-faire**) and theories of leadership
- ☐☐☐ explain **emotional intelligence** and the importance of effective leadership in managing change

7.4 Human resource management strategy 人力资源管理战略

- ☐☐☐ explain **hard and soft HRM** and the use of **workforce planning**
- ☐☐☐ explain the management of change, employer-employee relations and the role of **trade unions**

8. Marketing (A Level) 市场营销（A Level）

8.1 Marketing analysis 营销分析

- ☐☐☐ use quantitative marketing analysis: **sales forecasting**, **time-series analysis** (**moving averages**, **trend**, **seasonal variation**), **correlation**
- ☐☐☐ explain **elasticity** (price, income, cross) and its use in marketing decisions

8.2 Marketing strategy 营销战略

- ☐☐☐ explain **marketing planning** and **marketing strategy** (**Ansoff's matrix**, **product portfolio analysis**)
- ☐☐☐ explain how marketing strategy is adapted for entering **international markets**

9. Operations management (A Level) 运营管理（A Level）

9.1 Location and scale 选址与规模

- ☐☐☐ explain the factors influencing the **location** and **relocation** of a business (including international location)
- ☐☐☐ explain the **optimum scale** of operation and the significance of **economies and diseconomies of scale**

9.2 Quality management 质量管理

☐☐☐ explain the importance of quality and methods of managing quality (**quality control**, **quality assurance**, **total quality management**, **benchmarking**)

9.3 Operations strategy 运营战略

☐☐☐ explain operations decisions: **lean production**, **capacity management**, and the use of technology

☐☐☐ use **critical path analysis (CPA)** to plan and manage projects (**EST**, **LFT**, **total float**, **critical path**, minimum project duration)

10. Finance and accounting (A Level) 财务与会计（A Level）

10.1 Financial statements 财务报表

☐☐☐ explain the purpose and content of the **income statement** and the **statement of financial position (balance sheet)**

☐☐☐ explain **depreciation** and how financial statements are used by stakeholders

10.2 Analysis of published accounts 已公布账目的分析

☐☐☐ calculate and interpret **profitability**, **liquidity**, **efficiency** and **gearing ratios**

☐☐☐ use **ratio analysis** to assess and compare business performance and explain its limitations

10.3 Investment appraisal 投资评估

☐☐☐ calculate and interpret investment appraisal methods: **payback period**, **accounting rate of return (ARR)** and **net present value (NPV)**

☐☐☐ use investment appraisal to make and evaluate investment decisions

10.4 Finance and accounting strategy 财务与会计战略

☐☐☐ explain the use of **financial data** and **budgets** in strategic decision-making

☐☐☐ evaluate the financial implications of strategic decisions