

Business management: integrated decisions

Supported preparation only; actual school choices and assessed work remain separate

Objectives, ownership and stakeholders: method

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An owner-controlled small business may decide quickly but face limited finance; an incorporated enterprise can access different finance while changing control and accountability. Growth can lower average costs yet create coordination costs.

Multinational operations add context-specific regulation, currency and stakeholder issues. Use the actual entity and evidence before recommending expansion.

Business organization and stakeholders: source representation

Original source / task evidence

Original case: a repair cooperative wants affordable service and enough surplus to maintain tools. Members oppose a uniform price rise.

Separate what is stated from the interpretation.
Objectives, ownership and stakeholders

Original fictional task source; not an authentic selected work.

Objectives, ownership and stakeholders: worked case

Objectives, ownership and stakeholders: worked case

Original case: a repair cooperative wants affordable service and enough surplus to maintain tools. Members oppose a uniform price rise. Evaluate a basic affordable offer plus optional premium service.

Identify the evidence before reading the model.

Objectives, ownership and stakeholders: reasoning

Objectives, ownership and stakeholders: reasoning

A basic offer protects access; optional service may generate contribution for maintenance. Test demand and capacity, because richer customers or extra work cannot be assumed.

Explain how members, workers and customers gain or lose; evaluate ethics and sustainability alongside cash viability.

Objectives, ownership and stakeholders: your transfer

Objectives, ownership and stakeholders: your transfer

Premium repairs earn surplus but delay basic repairs. Reassess the compromise.

Pause and give an individual answer with reasons.

Objectives, ownership and stakeholders: transfer review

Objectives, ownership and stakeholders: transfer review

Financial sustainability improves while access may deteriorate. Protect basic capacity, trial limits or separate staffing, and compare waiting times with cash contribution.

Recommend continuation only under a feasible capacity rule that serves the cooperative's stated purpose.

Human resources in context: method

Human resources in context: method

Structure allocates authority; delegation gives a worker authority for specified decisions while the manager retains responsibility. Motivation depends on the task and workers' circumstances.

Communication needs feedback as well as an outgoing instruction.

Human resources and motivation: source representation

Original source / task evidence

Task: experienced staff wait for a manager to approve every stock order; new staff make ordering mistakes. Recommend one differentiated response.

Separate what is stated from the interpretation.
Human resources in context

Original fictional task source; not an authentic selected work.

Human resources in context: worked case

Human resources in context: worked case

Task: experienced staff wait for a manager to approve every stock order; new staff make ordering mistakes. Recommend one differentiated response.

Identify the evidence before reading the model.

Human resources in context: reasoning

Human resources in context: reasoning

Delegate routine orders to trained experienced staff within limits and retain supervision/training for new staff. Publish responsibilities and a feedback route; monitor stock-outs and errors. This may improve autonomy and speed without assuming every worker wants the same responsibility.

HL can extend the analysis to culture and employee relations; these are not silently added as mandatory SL content.

Human resources in context: your transfer

Human resources in context: your transfer

Growth doubles staff and informal orders are missed. Recommend a communication change with a limitation.

Pause and give an individual answer with reasons.

Human resources in context: transfer review

Human resources in context: transfer review

Use clear responsibility, a shared order record and confirmation of receipt so staff can detect omissions. Train users and retain a feedback route.

More reporting can slow work, so monitor errors and time rather than assuming formalization always improves performance.

Cash, finance and appraisal: method

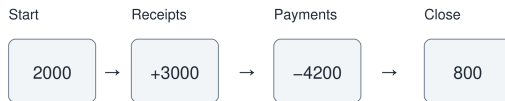
Cash, finance and appraisal: method

Profit records revenue and expenses; cash flow records receipts and payments. A profitable sale on credit may not supply cash today.

Match finance duration, cost, control and repayment to the need. Appraisal must state forecast assumptions and uncertainty.

Finance, accounts and appraisal: source representation

Cash-flow bridge: timing matters



Net cash flow = receipts – payments = –1200

Closing cash = opening cash + net cash flow = 800

Reused original source-lesson representation; values belong to that source example.

Cash, finance and appraisal: worked case

Cash, finance and appraisal: worked case

Original case: opening cash 1,500 currency units, receipts 2,800, payments 3,600.
Compute closing cash and evaluate paying 900 for equipment immediately.
Identify the evidence before reading the model.

Cash, finance and appraisal: reasoning

Cash, finance and appraisal: reasoning

Net cash flow=receipts—payments=2,800—3,600=−800 units. Closing cash=opening cash+net cash flow=1,500−800=700 units. An immediate 900-unit purchase creates a 200-unit cash gap unless other timings or finance change.

Forecast later receipts, consider staged purchase or suitable finance and compare repayment with expected benefits. A positive accounting profit cannot resolve this timing gap.

Cash, finance and appraisal: your transfer

Cash, finance and appraisal: your transfer

Project A repays sooner; project B produces larger later inflows. Is payback sufficient for choosing?

Pause and give an individual answer with reasons.

Cash, finance and appraisal: transfer review

Cash, finance and appraisal: transfer review

Payback indicates recovery time and liquidity exposure but ignores later flows and, in its simple form, time value. Compare relevant appraisal measures, forecast reliability, finance and strategic fit.

Neither larger total cash nor quicker recovery alone decides every context.

Marketing evidence and the seven Ps: method

Marketing evidence and the seven Ps: method

Segment by relevant needs, select a target and explain a position relative to alternatives. Product, price, place, promotion, people, process and physical evidence must support that position.

Research existing customers and potential non-customers; stated intention differs from purchases.

Marketing decisions: source representation

Original source / task evidence

Task: eighty existing customers like a premium design, so the cooperative predicts success with all local residents. Evaluate and design a better check.

Separate what is stated from the interpretation.
Marketing evidence and the seven Ps

Original fictional task source; not an authentic selected work.

Marketing evidence and the seven Ps: worked case

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Task: eighty existing customers like a premium design, so the cooperative predicts success with all local residents. Evaluate and design a better check.

Identify the evidence before reading the model.

Marketing evidence and the seven Ps: reasoning

Marketing evidence and the seven Ps: reasoning

Customer-only recruitment excludes people deterred by price, access or existing offers. Define the target, sample relevant groups and test a feasible offer with voluntary trial purchases. Compare willingness to pay with contribution and capacity.

Explain privacy and truthful promotion. For HL international decisions, investigate local context rather than assuming an unchanged campaign transfers.

Marketing evidence and the seven Ps: your transfer

Marketing evidence and the seven Ps: your transfer

A very large customer-only survey predicts demand from non-customers. Evaluate the inference.

Pause and give an individual answer with reasons.

Marketing evidence and the seven Ps: transfer review

Marketing evidence and the seven Ps: transfer review

Sample size can reduce some random uncertainty while preserving systematic exclusion. Customers may differ in income, tastes and access.

Sample the defined new target and test purchases at the proposed price before projecting sales.

Operations and break-even: method

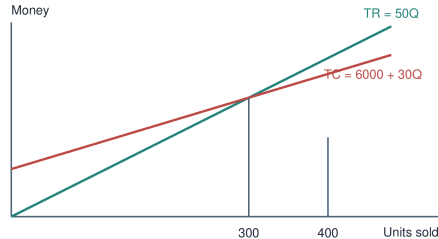
Operations and break-even: method

Job production suits customized work; batch production groups similar jobs; flow production suits repeated standardized output. Location trades access, labour, transport and costs.

Break-even uses constant price and variable cost per unit, fixed costs and output sold.

Operations and break-even decisions: source representation

Break-even under constant unit price and cost



Break-even: 300 units. Margin of safety at 400 units: 100.

Reused original source-lesson representation; values belong to that source example.

Operations and break-even: worked case

Operations and break-even: worked case

Task: fixed cost 4,800 units, price 40 units per item, variable cost 24 units per item, expected sales 360 items. Calculate break-even and margin of safety, then evaluate capacity of 280.

Identify the evidence before reading the model.

Operations and break-even: reasoning

Operations and break-even: reasoning

Contribution per item = price - variable cost = $40 - 24 = 16$ units/item. Break-even quantity = fixed cost / contribution = $4,800 / (16 \text{ units/item}) = 300$ items. Margin of safety = expected sales - break-even = $360 - 300 = 60$ items. Capacity 280 is below break-even, so the assumed 360 sales are infeasible without changing capacity or costs.

HL may examine quality, contingency and information systems; claims require operational evidence.

Operations and break-even: your transfer

Operations and break-even: your transfer

Price falls from 40 to 36 while variable cost stays 24 and fixed cost stays 4,800.
Recalculate break-even.

Pause and give an individual answer with reasons.

Operations and break-even: transfer review

Operations and break-even: transfer review

Contribution per item = price – variable cost = $36 - 24 = 12$ currency units/item.

Break-even quantity = fixed cost / contribution = $4,800 / 12 = 400$ items. At expected sales of 360, margin of safety = $360 - 400 = -40$ items; the model predicts a shortfall.

Capacity and demand must be checked again.

Check yourself

Independent retrieval

An expansion raises expected profit but lengthens the cash cycle. What evidence and stakeholder trade-off must a recommendation address?

Write your reasoning before comparing it with the methods and limits taught in this lesson.