Year 12 Btec Business L3 (National Extended Certificate) Long-Term Plan - **2026/7**

Curriculum Aim

To develop students' understanding of business organisations, finance and enterprise, enabling them to apply business concepts, analyse real business situations and develop the knowledge, skills and behaviours required for higher education, apprenticeships and employment.

Rationale of sequencing

The curriculum is sequenced to prioritise the externally assessed **Unit 3: Personal and Business Finance** from September to January, allowing students to develop secure financial knowledge and mathematical skills before the examination. Following the external assessment, students focus exclusively on **Unit 1: Exploring Business**, enabling them to apply their understanding to business contexts while having sufficient time to research, analyse and produce high-quality coursework.

Overview

In Year 12, students study **Unit 3: Personal and Business Finance** and **Unit 1: Exploring Business**. They begin by developing financial literacy and quantitative skills through personal and business finance before exploring how businesses operate, their objectives, ownership, stakeholders and the external environment. Throughout the year, students apply business theory to real organisations, developing analytical, evaluative, research and communication skills through a combination of external assessment and internally assessed coursework.

Term	Focus / Topic	Knowledge & skills	Assessment
Autumn 1	Topic A: Understand the importance of managing personal finance Topic B: Explore the personal finance sector Topic C: Understand the purpose of accounting	● Functions of money ● Role of money ● Planned expenditure ● Payment methods ● Current accounts ● Borrowing ● Savings & ISA's ● Insurance products ● Financial institutions ● Communication with customers ● Consumer protection ● information, guidance & advice ● Purpose of accounting ● Types of income	Assessment week - Topic A questions. Personal finance assessment (28 marks)

		• Types of expenditure	
Autumn 2	Topic D: Select and evaluate different sources of business finance Topic E: Break-even and cash flow forecasts Topic F: Complete statements of comprehensive income and financial position and evaluate a business's performance	• Internal & external sources of finance • Short & long term finance • Cash flow • Break- even • Statement of comprehensive income • Statement of financial position • Profitability ratios • Liquidity ratios • Efficiency ratios	Mock exam - Business Finance Mock exam 2: Personal and Business Finance
Spring 1	Learning Aim A: Features of different businesses what makes them successful & B: How businesses are organised	• Features of businesses • Stakeholders and their influence • Effective business communications • Structure and organisation • Aims and objectives	
Spring 2	Learning Aim C: The environment in which businesses operate	• External environment • Internal environment • Competitive environment • Situational analysis	Learning Aim A & B deadline
Summer 1	Learning Aim D: Examine business markets	• Different market structures • Relationship between demand, supply and price • Pricing and output decisions	Learning Aim C & D deadline
Summer 2	Learning Aim A E: Innovation and enterprise to business success.	• Role of innovation and enterprise	Learning Aim E deadline

		• Benefits and risks associated with innovation	