



Government of **Western Australia**
School Curriculum and Standards Authority

BUSINESS MANAGEMENT AND ENTERPRISE

ATAR course

Year 12 syllabus – What’s changing: General capabilities

For teaching in 2027

Acknowledgement of Country

Kaya. The School Curriculum and Standards Authority (the Authority) acknowledges that our offices are on Whadjuk Noongar boodjar and that we deliver our services on the country of many traditional custodians and language groups throughout Western Australia. The Authority acknowledges the traditional custodians throughout Western Australia and their continuing connection to land, waters and community. We offer our respect to Elders past and present.

Background

As part of the Western Australian Certificate of Education (WACE) Refreshment to investigate the assessment and reporting of the general capabilities on the Western Australian Statement of Student Achievement (WASSA), the Authority has updated the statements about the general capabilities in each syllabus.

The Authority has mapped the general capabilities through the unit content and assessment types for each of the WACE courses. Students will have the opportunity to develop the general capabilities identified in the course through the teaching, learning and assessment programs. These general capabilities will be reflected on the WASSA.

Important information

WACE Refreshment: Investigating the assessment and reporting of the general capabilities on the Western Australian Statement of Student Achievement (WASSA)

This document contains information that will be included in the syllabus effective from 1 January 2027.

Users of the syllabus are responsible for checking its currency.

Syllabuses are formally reviewed by the Authority on a cyclical basis, typically every five years.

Copyright

© School Curriculum and Standards Authority, 2025

This document – apart from any third-party copyright material contained in it – may be freely copied, or communicated on an intranet, for non-commercial purposes in educational institutions, provided that the School Curriculum and Standards Authority (the Authority) is acknowledged as the copyright owner, and that the Authority's moral rights are not infringed.

Copying or communication for any other purpose can be done only within the terms of the *Copyright Act 1968* or with prior written permission of the Authority. Copying or communication of any third-party copyright material can be done only within the terms of the *Copyright Act 1968* or with permission of the copyright owners.

Any content in this document that has been derived from the Australian Curriculum may be used under the terms of the [Creative Commons Attribution 4.0 International licence](#).

Representation of the general capabilities

The general capabilities encompass the knowledge, skills, behaviours and dispositions that will assist students to live and work successfully in the twenty-first century. Teachers should find opportunities to incorporate the following capabilities into the teaching and learning program for the Business Management and Enterprise ATAR course. The general capabilities are not assessed unless they are identified within the specified unit content.

Critical and creative thinking

Students develop critical and creative thinking as they apply business concepts, theories, models and processes to analyse business situations and/or issues when responding to one or more stimuli, such as a case study, scenario and/or statistical data. They interpret information relevant to business activity and make recommendations regarding feasibility and/or implementation. Students seek possibilities and draw conclusions as they analyse, evaluate and/or compare stimulus material, such as statements, extracts from case studies, scenarios, text, diagrams or statistical data when developing short and/or extended responses.

Ethical understanding

Students develop ethical understanding as they explore legal frameworks relating to ethical practice in a global context, including the international labour standards. They examine the role of businesses in relation to ethical business decisions and operations in a global context, as they explore environmental responsibility, corporate social responsibility, outsourcing and the use of offshore labour.

Intercultural understanding

Students develop intercultural understanding as they explore the influence of different cultures on international business interactions by examining the impact of cultural considerations on global business practice, including levels of education, customs, holidays and celebrations, religious beliefs, business etiquette and communication protocols. They develop an appreciation of the importance of cross-cultural leadership skills for business growth, as they consider responses to intercultural contexts in business situations by exploring leadership traits needed, and how leadership styles need to be adapted, in a cross-cultural setting.

Literacy

Students develop literacy capability as they read, research and interpret information relevant to business activity. They learn to use business language and terminology when responding to one or more stimuli, such as a case study, scenario and/or statistical data, as they apply concepts, theories, models and processes to explain, interpret, analyse and/or evaluate a business situation and/or issue when developing short and/or extended responses. Students communicate information relevant to business activity using different formats, such as written or oral responses, or multimedia.

Numeracy

Students develop numeracy capability by interpreting basic financial ratios relevant to business operations, including the current ratio, gross profit ratio, profit ratio, expense ratio, return on equity ratio and debt to equity ratio. They apply relevant numeracy knowledge and skills when interpreting and analysing statistical business data in short and/or extended answer responses.

Addressing the other general capabilities

Although the following general capabilities have not been identified as a focus in the Business Management and Enterprise ATAR Year 12 syllabus, teachers may find opportunities to incorporate these capabilities into the teaching and learning program.

- Digital literacy
- Personal and social capability

Such opportunities may occur through the application of different contexts, pedagogical practices and/or assessment strategies that relate to the syllabus as part of the teaching and learning program.

Summary representation of the general capabilities in the Business Management and Enterprise ATAR

A representation of the general capabilities for the two years is summarised in the table below.

Year	Course	Course type	General capabilities						
			L	N	DL	CCT	PSC	EU	IU
Year 11	Business Management and Enterprise (AEBME)	ATAR	✓			✓		✓	
Year 12	Business Management and Enterprise (ATBME)	ATAR	✓	✓		✓		✓	✓

Key

CCT: Critical and creative thinking, DL: Digital literacy, EU: Ethical understanding, IU: Intercultural understanding, L: Literacy, N: Numeracy, PSC: Personal and social capability