Government of Western Australia
School Curriculum and Standards Authority

BUSINESS MANAGEMENT AND ENTERPRISE

ATAR course

Year 12 syllabus for teaching from 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.

Important information

As part of the Western Australian Certificate of Education (WACE) Refreshment, the School Curriculum and Standards Authority (the Authority) has revised the course rationale and aims, and updated the General Capabilities to create clearer connections with the syllabus content.

This syllabus is effective from 1 January 2027.

Users of this syllabus are responsible for checking its currency.

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

Contents

Rationale

The Business Management and Enterprise ATAR Year 12 course focuses on strategic international business growth and global business operations. It explores the features and traits of successful business management, and how businesses operate strategically to maximise business performance in a global setting.

By studying this course, students develop the knowledge and understanding of factors that drive international business development and impact business operations in the global market. They learn about business strategies to consider when expanding globally including change management. Students also examine strategic management and operation processes, and the leadership styles and traits necessary for successful global business operations.

Students develop critical thinking skills as they apply business concepts, theories and models to different business situations, make recommendations and analyse business decisions and/or issues. They develop research skills as they collect, collate and organise information relevant to business activity.

The course prepares students for a future where they will need an entrepreneurial mindset to identify possibilities and create opportunities within a business environment. It equips students with fundamental skills to effectively participate in the dynamic world of business, behave responsibly, make ethical decisions and demonstrate integrity in business activities.

The skills and knowledge developed through the Business Management and Enterprise ATAR course relate to a range of further study pathways at vocational and tertiary level, which may lead to a variety of future career options in occupational fields such as sales, retail management, business management, office management, human resources and marketing.

Aims

The Business Management and Enterprise ATAR course aims to develop students' understanding of:

- business concepts, models, theories and processes, including the ability to apply these to business situations
- business structures and how leadership and management function
- factors that impact business performance, operations and expansion in a national and global context
- the role of ethics in business decision-making and business practices
- the impact of government policies and legal requirements on business activity
- a range of strategies that promote business success and indicators that measure business performance
- business processes and documentation required for effective business operations
- how to research and effectively communicate information relevant to business activity.

Organisation

This course is organised into a Year 11 syllabus and a Year 12 syllabus. The cognitive complexity of the syllabus content increases from Year 11 to Year 12.

Structure of the syllabus

The Year 12 syllabus is divided into two units which are delivered as a pair. The notional time for the pair of units is 110 class contact hours.

Unit 3

The focus of this unit is on strategic international business growth.

Unit 4

The focus of this unit is on global business operations.

Each unit includes:

- a unit description – a short description of the purpose of the unit
- unit content – the content to be taught and learned.

Organisation of content

The course content encompasses theoretical and practical aspects of business management and enterprise, and is divided into three content areas:

- Environments
- Management
- People.

Environments

Businesses exist to meet needs and create benefits for individuals and society. The political, legal, economic, cultural, and technological environments all affect how a business operates. Organisations respond to opportunities and threats to provide goods and services. However, they need to do this in an ethical and socially responsible manner. This protects the societies they operate within and their own interests over the longer term. How a business operates depends on the philosophy and goals of its management, its internal culture, and the wants and needs of its various stakeholders. This becomes more complex in a globalised world where Australian companies respond to the legal, cultural, and economic environments of countries within which they operate. These factors can foster, or hinder, business operations, innovation, and enterprise.

Management

Management is responsible for setting the vision, mission, and strategic direction that drives all operational activities in a business. In a globalised environment, organisations need to change and adapt, to align their activities to different economic, social and cultural settings to meet their moral and ethical obligations to their stakeholders. A number of operational activities combine to achieve this. Operational plans are developed and implemented to ensure raw materials are processed to produce goods or services. Marketing strategies are developed and implemented to position the business for competitive advantage. Financial records help to assess and track viability and profitability.

People

The management of any workforce requires effective leadership, an understanding of motivational tools and techniques, and the ability to continuously change and adapt. To operate in an international setting, organisations need human resource and management strategies that value and recognise their demographically and culturally diverse workforces.

Representation of the General Capabilities

The General Capabilities encompass the knowledge, skills, behaviours and dispositions that will support students to live and work successfully now and into the future. They are not assessed unless identified within the specified unit content. Teachers should find opportunities to incorporate the following General Capabilities into the teaching and learning program for the Business Management and Enterprise ATAR course.

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 them 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 course

The unit content and assessment types for this course provide students with the opportunity to develop the General Capabilities summarised in the table below.

Year	Course	Course type	General Capabilities						
			CCT	DL	EU	IU	L	N	PSC
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

Representation of the Cross-curriculum Priorities

The Cross-curriculum Priorities address contemporary issues that students face in a globalised world. Teachers may find opportunities to incorporate them into the teaching and learning program for the Business Management and Enterprise ATAR course. The Cross-curriculum Priorities are not assessed unless they are identified within the specified unit content.

Aboriginal and Torres Strait Islander histories and cultures

The Aboriginal and Torres Strait Islander histories and cultures priority provides opportunities for all learners to deepen their knowledge of Australia by engaging with the world's oldest continuous living cultures. Students learn that contemporary Aboriginal and Torres Strait Islander communities are strong, resilient, rich and diverse. The knowledge and understanding gained through this priority will enhance the ability of all young people to participate positively in the ongoing development of Australia.

In the Business Management and Enterprise ATAR course, the Aboriginal and Torres Strait Islander histories and cultures priority is recognised through understanding that resource allocation and choices have always been an innate part of all cultures. A future focus enables students to consider past behaviours and the development of possible activities to support the growth of Aboriginal and Torres Strait Islander business activity while recognising the potential impact of all business activity on lands that may be subject to the continuation of traditional cultural practices.

Asia and Australia's engagement with Asia

In the Business Management and Enterprise ATAR course, students learn about and recognise the diversity within and between the countries of the Asia region. They will develop knowledge and understanding of Asian societies, cultures, beliefs and environments, and the connections between the peoples of Asia, Australia, and the rest of the world. Asia literacy provides students with the skills to communicate and engage with the peoples of Asia so they can effectively live, work and learn in the region.

The Asia and Australia's engagement with Asia priority provides rich and engaging content and contexts for developing students' business management and enterprise knowledge, understanding and skills.

This priority is recognised through consideration of current trade relationships, the significant role that Australia plays in economic developments in the Asia region, the contribution of Asia to business and economic activity in Australia. Students explore how business collaboration and economic engagement in the region contribute to effective regional and global citizenship.

Sustainability

In the Business Management and Enterprise ATAR course, students develop the knowledge, skills, values and world views necessary for them to act in ways that contribute to more sustainable patterns of living. It enables individuals and communities to reflect on ways of interpreting and engaging with the world. The Sustainability priority is futures-oriented, focusing on protecting environments and creating a more ecologically and socially just world through informed action. Actions that support more sustainable patterns of living require consideration of environmental, social, cultural and economic systems and their interdependence.

The Sustainability priority provides a context for developing students' business management and enterprise knowledge, understanding and skills. This priority is addressed through considering the economic, social and environmental sustainability of decisions made by stakeholders in the context of contemporary business issues and/or events.

Unit 3

Unit description

The focus of this unit is on strategic international business growth. The unit explores the need for global expansion and change management. It also addresses the opportunities provided by the global environment and the factors that drive international business development.

Unit content

An understanding of the Year 11 content is assumed knowledge for students in Year 12.

This unit includes the knowledge, understandings and skills described below. This is the examinable content.

The course content encompasses theoretical and practical aspects of business management and enterprise, and is divided into three content areas:

- Environments
- Management
- People.

Environments

Political and legal, economic, socio-cultural and technological (PEST)

- factors driving global business development, including:
  - financial growth opportunities and/or loss minimisation
  - consumer purchasing and spending patterns
  - World Trade Organisation (WTO) regulations and sanctions
  - deregulation of the financial market
- the impact of globalisation on:
  - employment levels in developing countries and in developed countries
  - global spread of skills and technology
  - international cooperation
  - domestic market
  - tax minimisation – tax havens and transfer pricing
- benefits of home grown/developed products
- role of ethics in global business decisions, including:
  - environmental responsibility
  - outsourcing
  - the use of offshore labour
- host country and home government incentives for international trade, including:
  - grants
  - taxation
- features and role of free trade agreements (FTA), including:
  - ASEAN-Australia-New Zealand Free Trade Agreement (AANZFTA)
  - Australia New Zealand Closer Economic Relations Trade Agreement (ANZCERTA)
- benefits and challenges to Australian owned businesses as a result of FTAs
- the role of e-commerce in a global environment

Management

Marketing

- benefits to a business of having a global brand
- factors that determine the feasibility of expanding into a foreign market, including:
  - level of demand by consumers
  - consumption patterns
  - competitor activity
- standardisation or adaptation when applying elements of the marketing mix to global brands
  - corporate slogan
  - product name
  - product features
  - positioning

Operations

- rationale for and benefits of global strategic alliances
  - outsourcing
  - acquisition
  - mergers
  - joint ventures
  - franchising
- sources of financial risk in export markets, including:
  - currency fluctuations
  - non-payment of monies
- strategies for minimising financial risk in export markets, including:
  - documentation
  - insurance
  - hedging
  - the role of innovation in improving products, processes and services
- the benefits of innovation for business, including:
  - financial gain
  - expansion of global market presence
  - increased market share
- factors that impact on the success of innovation
  - timing
  - cost
  - marketing strategy
  - technology

People

- internal and external factors that drive change in a global environment
- reasons for resistance to change, including:
  - financial costs
  - managerial inertia
  - cultural incompatibility in mergers/takeovers
  - staff attitude
- preparing people for change, including:
  - Lewin's Forcefield Analysis model
  - Kotter's 8 Steps change management model
- managing diversity as a strategy for business growth

Unit 4

Unit description

The focus of this unit is on global business operations. The unit explores how businesses operate strategically and examines the features and traits of successful management. It addresses the significance of strategic planning and the concept of competitive advantage.

Unit content

This unit builds on the content covered in Unit 3.

This unit includes the knowledge, understandings and skills described below. This is the examinable content.

The course content encompasses theoretical and practical aspects of business management and enterprise, and is divided into three content areas:

- Environments
- Management
- People.

Environments

Political and legal, economic, socio-cultural and technological (PEST)

- the impact of cultural considerations on global business practice, including:
  - levels of education
  - customs
  - holidays and celebrations
  - religious beliefs
  - business etiquette
  - communication protocols
- the role of business in relation to ethical practice in a global context, including:
  - minimum standards of labour by the International Labour Organisation (ILO), including the use of child labour
  - corporate social responsibility
  - environmental sustainability
- economic factors which impact on business operations in the global market, including:
  - economic activity
  - discretionary spending
  - interest rates
  - currency fluctuations
- types of financial institutions, including:
  - banks
  - finance companies
- sources of internal funding, including:
  - retained profits

- sources of external funding, including:
  - debentures
  - share capital
  - trade credit
  - venture capital
  - secured loans
  - financial institutions
  - government
- political factors which impact on business operation in global markets, including:
  - stability of foreign governments
  - relationship of foreign governments with the Australian Government
- impact of legal systems on business operation in global markets
  - differences regarding competition regulation
    - patent registrations
    - product liability
- impact of technology on business operation in global markets, including:
  - technology that assists business in the expansion into global markets
  - e-commerce, security and privacy issues

Management

Strategic management

- purpose and intent of the strategic planning process
- key features of strategic plans:
  - mission and objectives
  - environmental scan
    - PEST
    - Porter's Five Forces
    - Strengths, Weaknesses, Opportunities, Threats (SWOT) strategies
  - strategic formulation
  - strategic implementation
  - evaluation and control

Operations

- purpose, features and interpretation of the following basic financial ratios:
  - liquidity
    - current ratio
      - formula

$$\frac{\text{current assets}}{\text{current liabilities}}$$

  - profitability
    - gross profit ratio
      - formula

$$\frac{\text{gross profit}}{\text{net sales}}$$

    - profit ratio

        - formula

$$\frac{\text{profit}}{\text{net sales}}$$

    - expense ratio
        - formula

$$\frac{\text{operating expenses}}{\text{net sales}}$$

    - return on equity ratio
        - formula

$$\frac{\text{profit}}{\text{equity at end}}$$

- stability
    - debt to equity ratio
        - formula

$$\frac{\text{total liabilities}}{\text{total equity}}$$

- purpose of production management systems
- features of product development
- features of quality management
    - control
    - assurance
    - improvement
- inventory control techniques
    - just-in-time
    - just-in-case

Marketing

- use of technology in global markets, including:
    - distribution of products
    - e-commerce
    - social media campaigns

People

- adapting leadership styles in a cross-cultural setting, including:
    - autocratic
    - participative
    - situational
- leadership traits needed in a cross-cultural setting, including:
    - skilled communicator
    - socially aware
    - skilled decision maker
    - future thinker
    - self-discipline
    - responsible
    - motivational

School-based assessment

The *Western Australian Certificate of Education (WACE) Manual* contains essential information on principles, policies and procedures for school-based assessment that needs to be read in conjunction with this syllabus.

Teachers design school-based assessment tasks to meet the needs of students. The table below provides details of the assessment types for the Business Management and Enterprise ATAR Year 12 syllabus and the weighting for each assessment type.

Assessment table – Year 12

Type of assessment	Weighting
Business research Students plan and conduct research relevant to business activity and make recommendations regarding feasibility and/or implementation. Research can result in a business report, such as, a management report or a business plan or sections of these documents. The format can be written, oral or multimedia. Students can work individually or in a group. In addition to the final presentation, other evidence of research can include an in-class validation essay, teacher observation records, survey data, learning journals, reference lists, project plans and/or draft notes.	30%
Response Students analyse a business situation and/or issue. Typically this requires response to one or more stimuli, such as a case study, a scenario and/or statistical data. Students can be required to respond to short answer and/or extended answer questions.	30%
Examination Typically conducted at the end of each semester and/or unit and reflecting the examination design brief for this syllabus.	40%

Teachers are required to use the assessment table to develop an assessment outline for the pair of units.

The assessment outline must:

- include a set of assessment tasks
- include a general description of each task
- indicate the unit content to be assessed
- indicate a weighting for each task and each assessment type
- include the approximate timing of each task (for example, the week the task is conducted, or the issue and submission dates for an extended task).

In the assessment outline for the pair of units, each assessment type must be included at least once over the year/pair of units.

The set of assessment tasks must provide a representative sampling of the content for Unit 3 and Unit 4.

Assessment tasks not administered under test/controlled conditions require appropriate validation/authentication processes. For example, student performance for a business research could be validated by an essay which is completed in class after the research is submitted and/or a declaration of authenticity.

Grading

Schools report student achievement in terms of the following grades:

Grade	Interpretation
A	Excellent achievement
B	High achievement
C	Satisfactory achievement
D	Limited achievement
E	Very low achievement

The teacher prepares a ranked list and assigns the student a grade for the pair of units. The grade is based on the student's overall performance as judged by reference to a set of pre-determined standards. These standards are defined by grade descriptions and annotated work samples. The grade descriptions for the Business Management and Enterprise ATAR Year 12 syllabus are provided in Appendix 1. They can also be accessed, together with annotated work samples, through the Guide to Grades link on the course page of the Authority website at www.scsa.wa.edu.au.

To be assigned a grade, a student must have had the opportunity to complete the education program, including the assessment program (unless the school accepts that there are exceptional and justifiable circumstances).

Refer to the *WACE Manual* for further information about the use of a ranked list in the process of assigning grades.

ATAR course examination

All students enrolled in the Business Management and Enterprise ATAR Year 12 course are required to sit the ATAR course examination. The examination is based on a representative sampling of the content for Unit 3 and Unit 4. Details of the ATAR course examination are prescribed in the examination design brief on the following page.

Refer to the *WACE Manual* for further information.

Examination design brief – Year 12

Time allowed

Reading time before commencing work:	ten minutes
Working time for paper:	three hours

Permissible items

Standard items:	pens (blue/black preferred), pencils (including coloured), sharpener, correction fluid/tape, eraser, ruler, highlighters
Special items:	up to three calculators, which do not have the capacity to create or store programmes or text, are permitted in this ATAR course examination

Section	Supporting information
Section One **Short answer** 60% of the total examination 4–6 questions Suggested working time: 100 minutes	The candidate can be required to explain, interpret, analyse, evaluate and/or compare stimulus material. Stimulus material can include: statements, extracts from case studies, scenarios, text, diagrams and/or statistical data.
Section Two **Extended answer** 40% of the total examination Two questions from a choice of three Suggested working time: 80 minutes	Questions can require the candidate to refer to stimulus material which can include: a case study, a scenario, a quote, a statement and/or other material. Questions can be scaffolded and/or sectionalised. The candidate can be required to make reference to other relevant case studies covered during the year.

Appendix 1 – Grade descriptions Year 12

A	Adapts and applies business models, theories and concepts to critically analyse and interpret business opportunities and expansion into global markets.
	Identifies interrelated factors that foster or hinder business operations and expansion, and suggests appropriate management strategies.
	Applies business strategies to develop detailed and sustainable management responses to business opportunities and risks.
	Plans and conducts comprehensive targeted research, and applies relevant evidence to make informed decisions.
	Provides comprehensive and focussed business documentation that effectively communicates to the target audience.

B	Adapts and applies business models, theories and concepts to analyse and interpret business opportunities and expansion into global markets.
	Identifies factors that foster or hinder business operations and expansion, and suggests mostly suitable management strategies.
	Applies business strategies to develop sustainable management responses to business opportunities and risks.
	Plans and conducts research and applies relevant evidence to make informed decisions.
	Provides mostly focussed business documentation that effectively communicates to the target audience.

C	Adapts or applies business models, theories and concepts to explain business opportunities and expansion into global markets.
	Identifies some factors that foster or hinder business operations and expansion, and suggests some management strategies.
	Identifies some business strategies to develop some sustainable management responses to business opportunities and risks.
	Conducts research and uses relevant evidence to make informed decisions.
	Provides some business documentation that communicates to the target audience.

D	Uses limited elements of business models, theories and concepts to provide brief explanations of business opportunities and expansion into global markets.
	Identifies limited factors that foster or hinder business operations and expansion.
	Attempts to use some business strategies to develop limited management responses to business opportunities and risks.
	Conducts minimal research to make decisions.
	Provides limited business documentation.

E	Does not meet the requirements of a D grade and/or has completed insufficient assessment tasks to be assigned a higher grade.