

Strand 2 Chapter 8 Business planning (2.5-3 weeks)

Learning Outcomes

- 8.1 Appreciate the importance of having a business plan and outline the key functions of a business plan.
- 8.2 Outline the importance of ethics and sustainability when planning in business.
- 8.3 Explain what is meant by a business model and appreciate its role within the business plan.
- 8.4 Identify the key elements of the business model canvas and outline the role of business models in successful enterprises.
- 8.5 Identify and compare the most common business models.
- 8.6 Outline how digital technology is a driver of change in business.
- 8.7 Identify and compare a number of technology-driven business models and outline the key characteristics of each model.

Chapter Overview and Introduction

From the Specification (Pg 19 of NCCA Doc):

“In this strand students will develop an understanding of business plans and business models and will apply this knowledge and understanding to different aspects of enterprise development.”

Chapter starts on page 124

Additional primer questions you could use

If you had €50,000 to invest in a family member's business, what are three pieces of information you'd need to know before giving them the money to use?

What's the difference between a business idea and a business plan?

Can a business be successful in 2025 without strong ethics or sustainability practices?

Introduction / Hook for the chapter

Worksheet on 1. Nespresso / 2. Value Propositions

What is clever about the way Nespresso operate their business by providing cheap coffee machines for their coffee pods? Can you think of other examples of businesses that use this model of giving a machine or product that then requires additional purchases after to use it?

Printers and ink, Aarke fizzy water and Co2 cannisters, razors and blades (like Gillette).

This is called a **razor and blade or bait and hook business model** (this was not name checked in the specification but is relevant as an extension model they can explore.)

Worksheet get students to come up with examples of other business models explored in the chapter
You could prompt them – how does YouTube make money (advertising)? How does Shopify make money (subscription)? How does Tesco make money (retailer / sells other businesses products)? How does Done Deal make money (platform – charges sellers to post ads)?

Introduce the concept of the value proposition – this is more than a USP (key differentiating feature) it is the overall range of benefits or value that a product or service provides to consumers, explaining why a consumer would pick their product/service of another competitor.

Get them to come up with or find value propositions for 3 businesses of their choice.

Could get them to read and create one based off the case study on page (viii) on All Real Nutrition Bars.

Useful business examples, stories, links, videos, resources...

Note: The spec names *traditional business models as retail, manufacturing, subscription, franchise, and affiliate*, and *tech-based models as marketplace, subscription, crowdfunding and advertising-supported models* so I have stuck to those in the book content. They are also treated as separate business models with examples that fall in to each model type.

In reality, many businesses are hybrids of different models so don't easily fit in to one clearly defined bracket, and there are many others not explicitly mentioned that could be explored in class or for the AAC if the theme allowed e.g. brokers, freemium, razor and blade...

https://www.localenterprise.ie/Fingal/Start-or-Grow-your-Business/Start-a-Business/Business-Plan-Guide/	LEO Business plan information and templates
https://www.thepowermba.com/en/blog/business-model-canvas	Business Model Canvas for Zara and Netflix
https://www.untaylored.com/post/how-lego-makes-money-the-business-and-revenue-model-explained	LEGO's business model explained (this site has others also that are well explained for some research/group work to review one and present back – they also refer to the digital transformation.

Key information for the chapter:

Strand 2 Chapter 8	Business planning	2.5-3 weeks							
Learning Intention	Learning Outcome	Page Book	Time mins	CH Qs HL	CH Qs OL	HL P1	HL P2	OL P1	OL P2
the importance of a coherent business plan at different stages of business development and how it supports business start-up, operations, funding and development, and the need to consider both ethical and sustainability factors.	8.1 Appreciate the importance of having a business plan and outline the key functions of a business plan.	125-127	80	Q1	Q1, Q2				OL2 Q1 (c)
	8.2 Outline the importance of ethics and sustainability when planning in business.	128-129	40	Q2	Q3				OL2 Q3 (d)
the role of business models* in generating income and creating, delivering, and capturing value for both the enterprise and its customers.	8.3 Explain what is meant by a business model and appreciate its role within the business plan.	130,	30	Q3	Q5			OL1 Q2 (d)	
the importance of the business model and the elements of the business model canvas*.	8.4 Identify the key elements of the business model canvas and outline the role of business models in successful enterprises.	131-132	30	Q4	Q4				
a range of business models including retail, manufacturing, subscription, franchise, and affiliate.	8.5 Identify and compare the most common business models.	133-134	60	Q5	Q5				
the digital economy including marketplace, subscription, crowdfunding and advertising-supported models; the similarities and differences when compared to non-digital business models, and how businesses have adapted to or developed based on the digital economy and other internal or external drivers.	8.6 Outline how digital technology is a driver of change in business.	135-136	40	Q7					
	8.7 Identify and compare a number of technology-driven business models and outline the key characteristics of each model.	137-138	60	Q6	Q6	HL1 Q2 (b)	HL2 Q3 (d)		OL1 Q2 (d) (i)

S2 Ch8 Business planning (Learning Outcome 8.1)

Textbook Pages: 125–127

Activity Book: HL Q1 | OL Q1, Q2

Time Allocation: 80 minutes

Learning Outcome	8.1 Appreciate the importance of having a business plan and outline the key functions of a business plan.
Students Learn About	The importance of a coherent business plan at different stages of business development and how it supports business start-up, operations, funding and development
Sample Paper Q	OL P2 Q1 (c) – Explain how PJ’s business plan contributed to his success so far.
Create other potential Qs	

Specification Language Decoded

Appreciate: Recognise the meaning, value, or importance of or have a practical understanding of

Outline: Give the main points; restrict to essential points of information

Know	Understand	Be able to do
- Sections of a business plan and how they provide a function - Benefits/Uses of a business plan - The typical stages of business development (start-up, operations, funding, development)	- The <i>reasons why</i> a business plan is important at different stages. <i>How</i> a business plan (which elements of it) supports various aspects like securing funding or guiding operations.	<i>Outline</i> the key functions of a business plan. <i>Appreciate</i> (by giving examples/justifications) the importance of having a business plan in different scenarios e.g. with different stakeholders or at different business stage. <i>Explain</i> how a business plan contributes to success (as in the sample question).

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
Provide fill-in-the-gap sample business plan structures	Research how a real business used a business plan to grow

Note

No stages of business development were given in the specification so I’ve generally used start-up, growth, maturity and decline in the book as different stages.

S2 Ch8 Business planning (Learning Outcome 8.2)

Textbook Pages: 128–129

Activity Book: HL Q2 | OL Q3

Time Allocation: 40 minutes

Learning Outcome	8.2 Outline the importance of ethics and sustainability when planning in business.
Students Learn About	The importance of a coherent business plan ... and the need to consider both ethical and sustainability factors.
Sample Paper Q	OL2 Q3 (d) Outline three benefits to Coldplay of incorporating sustainability initiatives
Create other potential Qs	Outline the importance of including ethical considerations when creating different parts of a business plan. Outline why ethics and sustainability are increasingly important for attracting investors and consumers when planning in business.

Specification Language Decoded

Outline: Give the main points; restrict to essential points of information

Know	Understand	Be able to do
• What ethics means in a business context (e.g. fairness, transparency, human rights) • What sustainability means (e.g. environmental impact, long-term responsibility) • Examples of ethical and sustainable decisions at the planning stage (e.g. sourcing, packaging, employee policies)	• Why planning for ethics and sustainability from the beginning is important • How these decisions can affect reputation, compliance, stakeholder trust, and long-term success	• Outline the importance of ethics and sustainability when planning a business • Apply this understanding to realistic business situations

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
• Provide concrete choices of examples and visuals (e.g. biodegradable packaging vs plastic). • Match 4 planning decisions with ethical/sustainable benefits. e.g. Paying fair wages in production plan / Builds employee loyalty, reduces staff turnover, and protects brand reputation.	• Students research a well-known company's sustainability strategy • Create a short sustainability or ethics plan to add into a hypothetical business plan for a new local bakery that is opening up

Note

This chapter deals with the business plan and business models, whereas chapter 16 is called 'the rationale for planning' which deals with strategic plans and contingency plans. Given the reference to ethical and sustainability factors came up in the same sentence as business plans, I used that context for the textbook content.

S2 Ch8 Business planning (Learning Outcome 8.3)

Textbook Pages: 130

Activity Book: HL Q3 | OL Q5

Time Allocation: 30 minutes

Learning Outcome	8.3 Explain what is meant by a business model and appreciate its role within the business plan.
Students Learn About	The role of business models in generating income and creating, delivering, and capturing value for both the enterprise and its customers.
Sample Paper Q	
Create other potential Qs	(i) Explain, giving an example, what is meant by the term 'business model' (ii) Describe how a business model is used within a business plan

Specification Language Decoded

Explain: Provide a clear, detailed account with reasons or causes.

Appreciate: Recognise the meaning, value, or importance of or have a practical understanding of.

Business Model: A business model is an element within the business plan which outlines how a company will operate, create, deliver, and capture value in economic, social, and cultural contexts.

Know	Understand	Be able to do
- What a business model is (definition and purpose). - Key components of a business model: value creation, delivery, and capture.	The difference between a business plan and a business model.	- Explain what a business model is. - Appreciate the role of a business model in a business plan by linking it to purpose, value, and viability.

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
Use common examples like Netflix (subscription), Amazon (marketplace), or local cafés to show different models.	Explore business models not referenced in the spec – Razor and blade, agents, freemium, licensing model

Note

The business plan is a detailed document used to set out goals, production/financial/marketing/operational forecasts, to raise finance and give the business direction.

A business model is the framework for how the business will actually work/succeed – how it will generate revenue (e.g. subscriptions, sales, ads), how it creates and delivers value for customers (e.g. streaming the latest shows on multiple devices, ability to binge-watch seasons... for only €12.99)

S2 Ch8 Business planning (Learning Outcome 8.4)

Textbook Pages: 131–132

Activity Book: HL Q4 | OL Q4

Time Allocation: 30 minutes

Learning Outcome	8.4 Identify the key elements of the business model canvas and outline the role of business models in successful enterprises.
Students Learn About	The importance of the business model and the elements of the business model canvas*.
Sample Paper Q	
Create other potential Qs	Identify 5 elements of a business model canvas, briefly stating one key feature of each Outline two ways a business model can contribute to a successful business.

Specification Language Decoded

Identify: Recognise patterns, facts, or details; provide an answer from a number of possibilities; recognize and state briefly a distinguishing fact or feature.

Outline: Give the main points; restrict to essential points of information.

Business Model Canvas: A business model canvas is a tool used to map out a business model on one page and includes the key partners, activities and resources, the value proposition (why the customer would choose the (product/service), customers, customer relations and channels, costs, and revenues.

Know	Understand	Be able to do
The nine key elements of the Business Model Canvas.	How the business model canvas links value creation, delivery, and capture.	- Identify each part of the canvas with a clear business example. - Outline how a business model can contribute to a business's success.

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
- Provide a visual template of the canvas with scaffolding or keywords. - Use worked examples of known companies (e.g. Netflix, the local GAA club café).	- Students complete a blank canvas for their own business idea. - Compare the canvas of two businesses with different models (e.g. franchise vs. manufacturer).

Note

The Business Model Canvas is presented in the specification glossary as a **mapping tool** used to clarify/summarise the business model on one page to make it easier for the entrepreneur and stakeholders to understand the business model, and not as a substitute for a business plan. The canvas supports structured thinking about how a business **creates, delivers, and captures value**, making it useful for planning and evaluating business model success.

S2 Ch8 Business planning (Learning Outcome 8.5)

Textbook Pages: 133–134

Activity Book: HL Q5 | OL Q5

Time Allocation: 60 minutes

Learning Outcome	8.5 Identify and compare the most common business models.
Students Learn About	A range of business models including retail, manufacturing, subscription, franchise, and affiliate.
Sample Paper Q	
Create other potential Qs	Compare a franchise model and a subscription model in terms of how each generates revenue and delivers value for the customer. Identify a suitable business model for a local gym and explain two reasons why it would be effective.

Specification Language Decoded

Identify: Recognise patterns, facts, or details; provide an answer from a number of possibilities; recognize and state briefly a distinguishing fact or feature.

Compare: Give an account of the similarities and (or) differences between two (or more) items or situations, referring to both (all) of them throughout.

Know	Understand	Be able to do
- Common business models: manufacturing, retail, subscription, franchise, licensing, online/digital. - What defines each model (e.g. how it earns revenue, delivers value).	- How different models suit different industries/business types and goals. - Why some models scale better/allow a move to being tech based, or which carry more risk.	- Identify business models by type or example given. - Compare business models using real or hypothetical examples (e.g. Amazon vs McDonald's).

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
Provide partially filled sentences of each business model with images/descriptions of the business.	- Research a business model not covered in the chapter and explain the model e.g. like the razor and blade model for Nespresso / Gillette. - Suggest how the business could adapt its model to scale or enter a new market.

Note

The tech-driven models were covered in the sample papers using the headings: Revenue generation; Consumer access and cost; Scalability and growth; User engagement and retention, but none were provided for these business models named in the spec. I stuck to the ones listed, but there is potential to explore beyond them for students e.g. Agent/Broker (estate agents, mortgage broker), Licensing model (Disney licenses its characters to toy manufacturers and for clothing e.g. Penneys)

S2 Ch8 Business planning (Learning Outcome 8.6)

Textbook Pages: 135–136

Activity Book: HL Q7

Time Allocation: 40 minutes

Learning Outcome	8.6 Outline how digital technology is a driver of change in business.
Students Learn About	How businesses have adapted to or developed based on the digital economy and other internal or external drivers.
Sample Paper Q	
Create other potential Qs	Outline two internal technology changes that have driven change in how a business operates. Outline how digital technology affects businesses, customers, and employees, using food ordering apps as an example.

Specification Language Decoded

Outline: Give the main points; restrict to essential points of information.

Know	Understand	Be able to do
• Examples: AI, automation, cloud computing, e-commerce, digital marketing. • Internal and external drivers of change for a business.	• How digital tools enable businesses to work faster, scale up, or reach more customers. • How digital technology drives change across different areas (e.g. communication, sales, operations).	• Outline the main ways digital technology is driving change in businesses. • Give examples of digital technologies and outline their effect on business activity or structure.

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
• Show before-and-after digital changes in a business (e.g. booking appointments, payments). • Group brainstorm: what everyday business tasks have been changed by tech in the last 5 years – get them to research how different processes have changed (watching a movie, ordering food, buying clothes...)	• Predict a future change that digital tech could bring (e.g. virtual shops, AI customer service).

Note

I would emphasise the linking of examples of specific technologies to how they are a "driver of change" for a business, showing a clear impact of the tech. The types of technology should be updated each year as there are new evolutions in how technology is being used e.g. drone food delivery.

S2 Ch8 Business planning (Learning Outcome 8.7)

Textbook Pages: 137–138

Activity Book: HL Q6 | OL Q6

Time Allocation: 60 minutes

Learning Outcome	8.7 Identify and compare a number of technology-driven business models and outline the key characteristics of each model.
Students Learn About	the digital economy including marketplace, subscription, crowdfunding and advertising-supported models; the similarities and differences when compared to non-digital business models
Sample Paper Q	HL1 Q2 (b) (i) Explain the term Crowdfunding. (ii) Explain two key characteristics of each of the following technology-driven business models: Subscription, Advertising HL2 Q3 (d) Using any two of the headings below, compare a subscription service such as the one discussed above with another technology-driven business model you have studied. Revenue generation; Consumer access and cost; Scalability and growth; User engagement and retention OL1 Q2 (d) (i) Indicate by means of a tick the business model that best describes each of the online businesses listed below from Marketplace, Subscription, Crowdfunding): Ebay, gofundme, Netflix (ii) Describe any one of the following business models: Marketplace, Subscription, Crowdfunding
Create other potential Qs	Outline two ways a digital model (e.g. crowdfunding) differs from a traditional business model (e.g. retail).

Specification Language Decoded

Identify: Recognise patterns, facts, or details; provide an answer from a number of possibilities; recognize and state briefly a distinguishing fact or feature.

Compare: Give an account of the similarities and (or) differences between two (or more) items or situations, referring to both (all) of them throughout.

Outline: Give the main points; restrict to essential points of information.

Know	Understand	Be able to do
- Examples of different marketplace, subscription, crowdfunding and advertising-supported models. - The core features that define each model (e.g. scalability, access, engagement).	- How technology enables these models to scale, reduce cost, and increase speed to market. - Why/how these models have emerged and how they differ to more traditional business models studied in the chapter.	- Compare two or more tech-based business models based on: Revenue generation; Consumer access and cost; Scalability and growth; User engagement and retention - Identify technology-driven business models and describe a key characteristic of each.

Opportunities to differentiate for this Learning Outcome

Support Strategies	Extension Opportunities
• Provide a simple table of business models with icons and sample companies (e.g. Spotify - subscription, Vinted - marketplace). • Use think-pair-share with model cards to match companies and characteristics.	• Explore wider tech based models e.g. Uber – gig/on-demand, Freemium (YouTube).. • Compare a traditional and digital model for the same product (e.g. newspaper kiosk vs online news subscription). • Create a new business idea using one of the models and outline its advantages and potential risks.

Note

Many tech-driven business models overlap or evolve into hybrid models. While the specification lists subscription, marketplace, crowdfunding, and advertising-supported models, real-world businesses often combine multiple elements (e.g. YouTube uses freemium + ads).

From my research, crowdfunding doesn't seem to be a business model as opposed to being a funding strategy, but is on the specification, so I wrote content based on a business relying on crowdfunding to support it using Kickstarter, GoFundMe as opposed to it being business model that earns revenue for Kickstarter, GoFundMe...

Back of chapter / Activity book questions

Ordinary Level

Q1. Explain **two** key functions of a business plan for a new coffee shop in your local area.

Q2. Circle TRUE or FALSE for each of the following statements about business plans.

A business plan is only useful before a business starts trading.	TRUE / FALSE
A good business plan helps secure funding from investors or banks.	TRUE / FALSE
Businesses should include ethical and sustainability goals when planning.	TRUE / FALSE
Business plans are private documents and are never shared with others.	TRUE / FALSE

Q3. Describe **two** reasons why a business should consider ethics and sustainability when creating a business plan. Use an example in your answer.

Q4. Match each element of the Business Model Canvas to its correct description.

1. Key Partners	A. What the business offers to meet customer needs
2. Value Proposition	B. People or organisations that help the business operate or grow
3. Revenue Streams	C. Different groups of people the business aims to serve
4. Customer Segments	D. The way a business earns income from its customers

Q5. (i) Name **two** business models and for each one, give an example of a business that uses it.

(ii) Outline the role of business models in helping enterprises operate successfully.

Q6. Circle the correct answer for each of the following:

(i) A business like Netflix that charges monthly fees is using a: Crowdfunding / Subscription / Retail model

(ii) GoFundMe is an example of a: Franchise / Crowdfunding / Manufacturing model

(iii) A local bakery selling directly to customers uses a: Retail / Affiliate / Subscription model

Higher Level

Q1.

(i) Explain the purpose of a **business plan** for a business at the start-up stage.

(ii) Outline **two** ways a business plan supports decision-making as the business grows.

Q2. Amazon has committed to reaching net-zero carbon by 2040, investing in renewable energy and electric delivery vehicles to reduce its environmental impact.

Outline **three** benefits to Amazon of incorporating sustainability initiatives into their business planning.

Q3. (i) Explain what is meant by a business model.

(ii) Outline how a business model helps a business create, deliver, and capture value for its customers.

Q4. Match each element of the Business Model Canvas to its correct description.

1. Channels	A. What the business offers to meet customer needs
2. Value Proposition	B. How the product or service reaches customers
3. Revenue Streams	C. Different groups of people the business aims to serve
4. Customer Segments	D. The way a business earns income from its customers

Q5. Identify one example of a business that uses each of the following business models:

- a. **Retail**
- b. **Manufacturing**
- c. **Subscription**

(ii) Compare any two of the business models above in terms of how they **generate revenue** and **capture value for the consumer**.

Q6. Compare a subscription service such as Netflix with one other technology-driven business model you have studied (e.g. marketplace, crowdfunding, or advertising-supported).

Use any **two** of the following headings in your answer:

Revenue generation

Consumer access and cost

Scalability and growth

User engagement and retention

Q7. Using examples to support your answer, outline **two** ways a business has adapted or developed their business model based on changes in the digital economy.

Links to cross-cutting themes:

Entrepreneurial Thinking:	Students explore how different business models generate, deliver, and capture value, and consider how entrepreneurs design scalable and innovative plans to enter competitive markets.
Ethics and Sustainability:	LO 8.2 directly addresses the importance of integrating ethical and sustainable practices into the business planning process, encouraging students to think beyond profit to long-term responsibility.
Digital Transformation:	LOs 8.6 and 8.7 focus on the impact of digital technologies and tech-based models on how businesses operate, serve customers, and structure their models. Students engage with current digital trends that shape planning decisions, and can see how disruptive recent shifts in technology have been on traditional business models.
Business and Financial Literacy:	The role and importance of business planning is shown here – to raise investment, guide decisions, and help check feasibility of an idea. Business models and plans are explored in terms of revenue generation, scalability, cost control, and market value, giving students a stronger grasp of how a business can look to raise revenue to fund a business.

Assessments

Formative	Summative	AAC (Investigative Study)
• Think-Pair-Share: Compare two business models using classroom examples. • Value Proposition worksheet: Students identify what value is being offered by different businesses. • Exit ticket: Name one tech-driven and one traditional business model.	• Chapter quiz covering key terms and model types. • Written task: Outline and compare two business models with reference to their value creation and revenue. • Sample-style HL/OL questions on business models and planning.	• Students map the business model canvas of a business they're investigating. • Identify the value proposition of their chosen enterprise and describe the revenue model. • Use the headings from HL Sample Paper Q (revenue, engagement, scalability, etc.) to compare models used by real businesses.

What examples and resources have I/we used before that we can adapt/incorporate in to this chapter?

E.g. Think-Pair-Share, Roleplays, Debates, Inquiry tasks, Digital tools

Think-Pair-Share	Compare different models (e.g. retail vs. subscription). Identify tech-driven impacts on a food or clothing business.
Roleplays / Simulations	Students pitch a change of business model for a traditional model e.g. retail, to using a technology-based model.
Inquiry Tasks	Students research a local business and try to identify its business model and ethical/sustainable decisions.
Debates	"Traditional vs. Digital Business Models" – which is better suited for today's entrepreneur?

Digital Tools	Canva for Business Model Canvas creation. Padlet for brainstorming planning considerations.

Teacher and Department Review

1. Teaching and Learning Effectiveness	2. Differentiation and Inclusion
Which business models or planning tools did students find easiest or most difficult to grasp? What engagement or retrieval strategies worked best?	What supports worked well (visuals, scaffolds, examples)? How did we extend or challenge high-performing students?
3. Resource Use and Gaps	4. Connections and Continuity
Are there any models or planning stages not well represented in available resources? Do we need better Irish/local business examples for planning and model types? What came up that we can use again next time?	Did this chapter help prepare students for later chapters on strategic planning or operational finance?

How this chapter can link to the key competencies at Senior Cycle

Thinking and solving problems	Business Model Canvas tasks – analysing elements (Key Partners, Revenue Streams, Value Proposition) and identifying what’s missing in the Monster Energy example encourages evaluation, evidence-based reasoning, and solution generation. Comparing business models – identifying similarities/differences between technology-driven and traditional models develops critical comparison skills.
Being creative	Carry out a Business Model Canvas on a business of your choice (p.133) – Students research a business from at least three sources, then design their own Business Model Canvas. This requires generating original ideas, combining information in new ways, and creating a structured, innovative representation of a business model. It mirrors the “combining ideas” and “turning ideas into actions” attributes of the competency.
Communicating	Explaining business models in written responses – e.g., Netflix “create, deliver, capture value” activity develops clear, audience-appropriate explanation skills. Ethics and sustainability case study (Unilever) – discussing findings from research and presenting them to peers develops persuasive and informed communication.
Working with others	Collaborative analysis of the Monster Energy Business Model Canvas (p.131–133) – Students can work in groups to review each section of the given BMC, agree on strengths and weaknesses, and decide what’s missing. This involves shared decision-making, role allocation, constructive feedback, and managing differing opinions—directly developing the teamwork, inclusion, and feedback-handling attributes of the competency.
Participating in society	Ethics and Sustainability case study: Unilever (p.128–129) – Students research Unilever’s sustainability initiatives (plastics, emissions, livelihoods), evaluate their impact on stakeholders, and critique motives. This connects business planning to societal issues like environmental protection, social justice, and responsible corporate behaviour, fostering ethical participation and informed advocacy.
Cultivating wellbeing	Ethics and sustainability compliance in Operational and Production Plans (p.128) – Students examine how a business can embed safe working conditions, fair labour standards, and environmental responsibility into its planning. This develops understanding of how workplace practices affect physical, emotional, and social wellbeing for employees and communities.
Managing learning and self	Step-by-step creation of a full Business Plan using provided sections (p.124–127) – Students work through Executive Summary, Market Analysis, Sales & Marketing, Financial, Production, and Operational Plans, making connections between sections. This builds

	goal-setting, structured planning, and reflective skills—core to managing their own learning and future decision-making.
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