Access to H.E. National Programme Unit



Unit Title:	Business Finance Planning		
Graded Unit Code:	GA33BUS15	Ungraded Unit Code:	UA33BUS15
Pathway(s):	Business and Management Construction and the Built Environment Creative and Performing Arts Hospitality, Leisure and Tourism Humanities and Social Sciences		
Module(s):	Business		
Level:	3	Credit Value:	3
Valid from:	1 st August 2014	Valid to:	31 st July 2028

The following QAA grade descriptors must be applied if you are delivering the graded version of this unit:

1	Understanding of the subject
2	Application of knowledge
7	Quality

LEARNING OUTCOMES	ASSESSMENT CRITERIA	
The learner will:	The learner can:	
 Understand the need for appropriate financing in business 	1.1 Evaluate a minimum of five sources of finance available to businesses e.g. trade credit, overdraft, factoring, leasing, hire purchase, profit retention, etc. and identify advantages and disadvantages of each	
2. Understand the use of break-even analysis to make business decisions	2.1 Evaluate the strengths and weaknesses of break-even analysis	
	2.2 Use data to calculate contribution and contribution per unit and break-even output	
	2.3 Construct break-even charts and analyse the effect on them of changing variables	

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LEARNING OUTCOMES	ASSESSMENT CRITERIA	
The learner will:	The learner can:	
3. Understand the purpose of cash flow forecasting	3.1 Explain the importance of cash flow forecasts for businesses	
	3.2 Evaluate at least two methods used to forecast cash flow	