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LITERACY WORKS FOR

Business Studies

BOOK 1

Sample pages

PRELIMINARY COURSE

Nature of Business

Business Planning

Business Management

Quality literacy
resources for
subject areas

Trish Weekes PhD

literacyworks.com.au



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About the author, Dr Trish Weekes

Dr Trish Weekes is Australia’s leading expert in literacy in Business Studies. Trish has authored numerous research papers on the application of Functional Systemic Linguistics to the teaching of writing in secondary schools. Trish obtained her PhD in disciplinary literacy with a focus on Business Studies in order to develop teachable strategies for students to overcome their struggles with writing that too often limit their lives. Before becoming a teacher, Trish worked in business for ten years, developing marketing and advertising strategies for Proctor & Gamble and Optus, later serving as General Manager of a conference company in the fields of mining, construction and government. Since her PhD, Trish has designed and led professional development courses for teachers in more than 50 schools and has written more than 20 books through her company Literacy Works.

Business Studies Book 1 Contents

Introduction for teachers	
viii	How to use this book, Book layout
ix	Teach literacy AND business content
x	The literacy teaching and learning cycle
xi	Genres in Business Studies
xii	Paragraph structures in this book

Pages	Heading	Literacy Skill	Syllabus Links	Case Studies
Module 1: Nature of business				
1			All activities in this book meet Outcome P9: The student communicates business information and issues in appropriate formats	
2-3	Business terminology	Match a business term with everyday language (a process)	Outcome P1: The student discusses the nature of business, its role in society and types of business structure Students learn about: <i>role of business</i>	
4-5	More business terminology	Explain and identify business terms	<ul style="list-style-type: none"> the nature of a business <ul style="list-style-type: none"> – producing goods and services – profit, employment, incomes, choice, innovation, entrepreneurship and risk, wealth and quality of life 	Ampol (petroleum) Canva (technology)
6-7	Classifying types of businesses	Match terms to definitions for types of businesses	Students learn about: <i>types of businesses</i> <ul style="list-style-type: none"> classification of business 	
8-9	Classify businesses	Classify businesses by packing information into one sentence	<ul style="list-style-type: none"> – size – small to medium enterprises (SMEs), large – local, national, global – industry – primary, secondary, tertiary, quaternary, quinary – legal structure – sole trader, partnership, private company, public company, government enterprise <ul style="list-style-type: none"> • factors influencing choice of legal structure – size, ownership, finance 	various
10-11	The ultimate business goal: profit	Build business vocabulary; learn about the importance of profits in business	Students learn about: <i>role of business</i> <ul style="list-style-type: none"> the nature of a business – profit 	

Business Studies Book 1 Contents

Pages	Heading	Literacy Skill	Syllabus Links	Case Studies
Module 1: Nature of business				
12-13	Explain influences in the business environment	Read a case study and learn about cause and effect chains for explaining	Students learn about: influences in the business environment <ul style="list-style-type: none"> external influences – economic, social, technological, competitive situation 	MadPaws (online pet industry service)
14-15	Explain influences with cause and effect chains	Create cause and effect chains and explain using a range of cause and effect language		
16-17	Stages of the business life cycle	Identify paragraph phases for a Description paragraph	Students learn about: <i>business growth and decline</i> <ul style="list-style-type: none"> stages of the business life cycle: establishment, growth, maturity, post-maturity 	
18-19	Describe the growth and maturity stages	Write Description paragraphs		Woolworths (retail)
20-21	Describe the post maturity stage	Write a Description paragraph for a case study		Fairfax Media (media)
22-23	Recommend using modal language	Identify modal language and complete recommendation paragraph	Students learn about: <i>business growth and decline</i> <ul style="list-style-type: none"> Outline possible business strategies appropriate for different stages in the business life cycle 	
24-25	Recommend strategies for the growth stage	Read a case study and a model PEXREL paragraph		Ultra Violette (beauty retail)
26-27	Recommend strategies for the growth stage	Write two Recommendation paragraphs		
28-29	Business failure bingo	Play a game to build vocabulary using synonyms for 'business failure'	Students learn about: <i>business growth and decline</i> <ul style="list-style-type: none"> Factors that can contribute to business decline Voluntary and involuntary cessation – liquidation 	Godfreys vacuums (household products)
30-31	Explain business failure	Explain three reasons why Dick Smith failed		Dick Smith Electronics (electronics retail)

Business Studies Book 1 Contents

Pages	Heading	Literacy Skill	Syllabus Links	Case Studies
Module 2: Business Management				
33			All activities in this module meet Outcome P9: The student communicates business information and issues in appropriate formats	
34-35	Stakeholder role activity	Speak in the role of a stakeholder about an issue and explore problems and solutions	Students learn about: <i>nature of management</i> <ul style="list-style-type: none"> skills of management – interpersonal, communication, strategic thinking, vision, problem-solving, decision-making, flexibility, adaptability to change, reconciling the conflicting interests of stakeholders 	A 24-hour fitness centre (health and fitness - hypothetical)
36-37	Explain management skills	Use conjunctions to explain why management skills can help business owners		
38-39	Increasing revenue or cutting costs	Identify whether possible strategies increase revenue or cut costs	Students learn about: <i>nature of management</i> <ul style="list-style-type: none"> achieving business goals – profits, market share, growth, share price, social, environmental 	Jess and Emi's café (hospitality-hypothetical)
40-41	Explaining strategies to increase profits	Present and explain the purpose of strategies using cause and effect conjunctions		
42-43	Our Cow Case study	Students learn reading strategies to improve comprehension of case studies	Students learn about: <i>management process</i> <ul style="list-style-type: none"> coordinating key business functions and resources operations marketing finance human resources 	Our Cow (agriculture and retail)
44-45	How to read a case study 1			
46-47	How to read a case study 2			
48-49	Explain how management of key business functions helps SMEs achieve their goals	Structure of an Explanation; Complete the first paragraph and identify the phases of a PEXEL explanation paragraph		
50-51	Explain Finance and Marketing	Identify the phases (sub-sections) of an explanation paragraph and complete another paragraph,		
52-53	Explain Human Resources	Complete one explanation paragraph and write the General Statement		

Business Studies Book 1 Contents

Pages	Heading	Literacy Skill	Syllabus Links	Case Studies
Module 2: Business Management				
54-55	The importance of coordinating business functions	Exposition: Identify evaluative language and complete the Thesis paragraph	Students learn about: <i>management process</i> <ul style="list-style-type: none"> • coordinating key business functions and resources • operations • marketing • finance • human resources 	Our Cow (agriculture and retail)
56-57	Argument paragraphs	Arrange the Argument stage of the Exposition in the correct sequence. Find evaluative language		
58-59	Restate Thesis	Number the phases of the Restate Thesis paragraph.		
60-61	Business report: Influences on business	Stages of a business report. Read and annotate Executive Summary and Introduction	Students learn about: <i>management and change</i> <ul style="list-style-type: none"> • responding to internal and external influences • managing change effectively 	Hola Health (technology and healthcare)
62-63	Influences on business	Read and annotate PEXEL paragraphs and find cause and effect language		
64-65	Recommendations and Conclusion	Annotate recommendations using the formula for recommending.		
66-67	Wild Modular case study	Read a case study		
68-69	Business report: Introduction, External Influences	Complete the Introduction and write Economic Influences paragraph		
70-71	External and Internal Influences	Write three explanation paragraphs	Wild Modular (construction)	
72-73	Recommendations for managing change	Write recommendations for managing external and internal influences		
74-75	Conclusion and Executive Summary	Write the Conclusion and write the Executive Summary		

Business Studies Book 1 Contents

Pages	Heading	Literacy Skill	Syllabus Links	Case Studies
Module 3: Business Planning				
77			All activities in this module meet Outcome P9: The student communicates business information and issues in appropriate formats	
78-79	Explaining government influences on SMEs	Identify cause and effect language (conjunctions, verbs and nouns)	Students learn to: <i>Examine contemporary business issues to:</i> <ul style="list-style-type: none"> discuss the influence of government on SMEs 	
80-81	The purpose of a business plan	Use verbs to show what a business plan can do for a business; Write if/then statements and link to reasons		
82-83	Contrast employees vs contractors	Arrange pros and cons of each; Write sentences contrasting contractors and employees		
84-85	Business plan contents	Match the name of the stage of a business plan to its purpose		
86-87	Executive Summary, Description	Read the model text; Write the names of the phases (sub-sections) of these stages.	Students learn to: <i>investigate aspects of business planning in hypothetical situations and actual business case studies to:</i> <ul style="list-style-type: none"> explain how the business plan is determined in at least one SME 	EcoFriendly Cleaning Services (office cleaning services - hypothetical)
88-89	SWOT, Objectives	Read the model text; Highlight positive and negative evaluative language; Identify phases of the Objectives and Goals	Students learn about: <i>the business planning process</i> <ul style="list-style-type: none"> sources of planning ideas <ul style="list-style-type: none"> situational analysis vision, goals and/or objectives 	
90-91	Operations Plan and Marketing Plan	Read the model text; identify the phases of the Operations and Marketing plan	Students learn about: <ul style="list-style-type: none"> organising resources <ul style="list-style-type: none"> operations marketing 	
92-93	Financial Plan 1		<ul style="list-style-type: none"> organising resources <ul style="list-style-type: none"> finance 	
94-95	Financial Plan 2	Read the financial plan and annotate phases. Work out calculations.	<ul style="list-style-type: none"> forecasting <ul style="list-style-type: none"> total revenue, total cost break-even analysis cash flow projections monitoring and evaluations <ul style="list-style-type: none"> sales budgets profit 	

Business Studies Book 1 Contents

Pages	Heading	Literacy Skill	Syllabus Links	Case Studies
Module 3: Business Planning				
96-97	Human Resources Plan	Read the model text. Annotate the phases.	<ul style="list-style-type: none"> organising resources – human resources 	EcoFriendly Cleaning Services (office-cleaning services - hypothetical)
98-99	Write a business plan	Use the model text above to write a business plan for a case study.	Students learn to: <ul style="list-style-type: none"> prepare a small business plan – based on a hypothetical or actual business – presented in a business plan/report format 	EcoSneaks Cleaning (sneaker cleaning services - hypothetical)
100-101	Description and SWOT	Students write a Description and SWOT for the case study business		
102-103	Objectives and Goals, Operations Plan	Students write Objectives and Goals and an Operations Plan		
104-105	Marketing Plan	Students write a Marketing Plan		
106-107	Financial Plan 1	Students complete the Financial Plan		
108-109	Financial Plan 2			
110-111	Human Resources Plan	Students write a Human Resources Plan and the Executive Summary		
112-113	Ways of gaining competitive advantage	Explain how businesses gain competitive advantage: 'by+(verb)ing'	Students learn to: <ul style="list-style-type: none"> identify ways that SMEs gain a competitive advantage Students learn about: <ul style="list-style-type: none"> Critical issues in business success and failure 	
114-115	Explain strategies for competitive advantage	Use cause and effect chains to explain strategies for competitive advantage	<ul style="list-style-type: none"> identifying and sustaining competitive advantage 	
116	Fact sheet 1: Cause and effect language			
117	Fact sheet 2: Modal language			
118	Fact sheet 3: Language for comparing and contrasting			
119	Fact sheet 4: Interpreting the question or instruction			
120	Fact sheet 5: Evaluative language			

Introduction for teachers

How to use the book



Read the intro to this book. Look through your unit of work and plan where and when you can use this book to teach content and literacy at the same time. Feel free to print student booklets from the master copies.

Teach the content related to each activity first. This is not a text book and we assume you will teach content before each literacy activity.

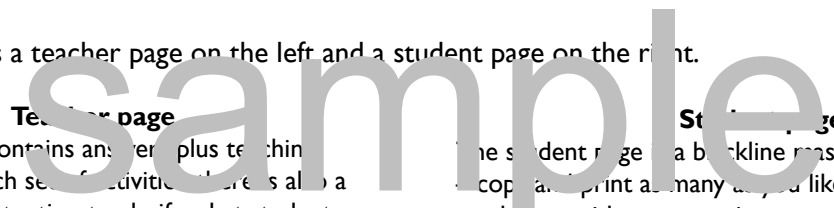
Read the teaching suggestions and work out what suits your class and learners. Photocopy or print paper pages of the activities.

Implement – just copy or print and teach.

Reflect on what worked and what students struggled with. Look ahead to find more relevant pages to meet student needs.


Book layout

For each activity, there is a teacher page on the left and a student page on the right.



Teacher page
The teacher page contains answers plus teaching suggestions. For each set of activities there is also a Literacy Learning Intention to clarify what students are learning about communicating in business.

Student page
The student page is a blankline master worksheet to copy and print as many as you like. Most activities work best with paper copies so students can annotate, highlight, fill in gaps and write by hand.

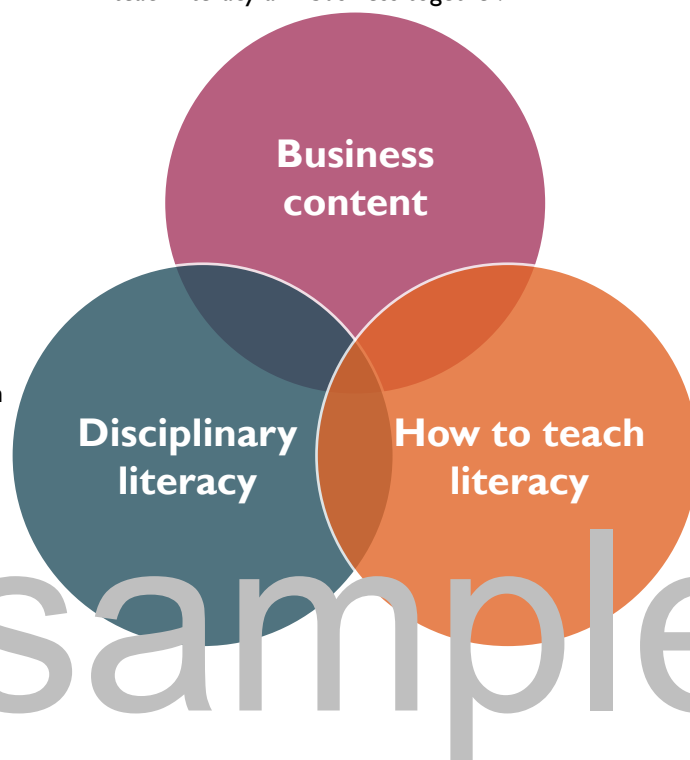
Recommendations for managing change Teacher Page	Recommendations for managing change																																	
<p>Teaching Suggestions</p> <p>Teachers could discuss the first two recommendations suggested so that students can link the recommendation with a reason. Reasons why these two recommendations might be beneficial include benefits for employees and for the business, for example:</p> <ul style="list-style-type: none"> The business will be able to train new staff to support its growth plans. Employees will enjoy work more with greater job satisfaction and productivity and they will stay longer in the business. Existing staff can train new staff. The business can develop a positive business culture. Leaders for the business be identified and developed from within existing staff. <p>Possible Answers</p> <p>Other staff retention activities include:</p> <ul style="list-style-type: none"> Developing training and leadership programs for staff Establishing a mentoring program where more experienced staff mentor junior staff members Offering flexible work hours such as compressed work weeks Build a positive workplace culture through team activities and social activities Recognise and reward employees for hard work, innovation and productivity. <p>Students need to know about modal language (e.g. should, could) in order to write recommendations. See Fact Sheet 2 for Modal language.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #c00000; color: white;">Recommend</th> <th style="text-align: center;">+</th> <th style="background-color: #4a7c4a; color: white;">Reason</th> </tr> </thead> <tbody> <tr> <td>1. Wild Modular should offer competitive salary packages</td> <td style="text-align: center;">so</td> <td>they can attract the most skilled workers in the construction industry.</td> </tr> <tr> <td>2. The business could implement a wellbeing program for employees</td> <td style="text-align: center;">in order to</td> <td>improve job satisfaction and productivity for employees.</td> </tr> <tr> <td>3. The business can develop training and leadership programs for staff</td> <td style="text-align: center;">so that</td> <td>leaders for the business can come from within the existing workforce and support future growth plans.</td> </tr> <tr> <td colspan="3">4. Wild Modular could establish a mentoring program where more experienced staff mentor junior staff members since it could improve job satisfaction for experienced staff and it may improve productivity of employees.</td> </tr> </tbody> </table>	Recommend	+	Reason	1. 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The construction industry is experiencing a staffing crisis with not enough skilled tradespeople to fill key roles in the business.</p> <p>Here are two possible strategies that Wild Modular could implement in order to attract and retain skilled staff:</p> <ol style="list-style-type: none"> Offering competitive salary packages Implementing a wellbeing program for employees  <p>Think of other possible strategies to attract and retain staff and write them here:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Write four recommendations for Wild Modular to help them deal with staffing challenges.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #c00000; color: white;">Recommend</th> <th style="text-align: center;">+</th> <th style="background-color: #4a7c4a; color: white;">Reason</th> </tr> </thead> <tbody> <tr> <td style="background-color: #f0e6ff;">Use low or medium modality e.g. could, may, might, should, can</td> <td style="text-align: center;">so</td> <td style="background-color: #e6f0e6;">Link with cause and effect language: so, so that, in order to, because, as, since</td> </tr> <tr> <td>1. Wild Modular should offer _____</td> <td style="text-align: center;">so</td> <td>_____</td> </tr> <tr> <td>2. _____</td> <td style="text-align: center;">_____</td> <td>_____</td> </tr> <tr> <td>3. _____</td> <td style="text-align: center;">_____</td> <td>_____</td> </tr> <tr> <td>4. _____</td> <td style="text-align: center;">_____</td> <td>_____</td> </tr> </tbody> </table>	Recommend	+	Reason	Use low or medium modality e.g. could, may, might, should, can	so	Link with cause and effect language: so, so that, in order to, because, as, since	1. Wild Modular should offer _____	so	_____	2. _____	_____	_____	3. _____	_____	_____	4. _____	_____	_____
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Teach literacy AND business content

Many teachers of Business Studies report that students have low literacy skills and they may be reluctant writers. This is a significant challenge because business involves a lot of reading and writing. So what do teachers of Business Studies need to know?

Teachers need to know the business syllabus thoroughly and how to teach the content. We leave most of the content to your expertise and we select some syllabus dot points to help you teach literacy and business together.

Disciplinary literacy means how to write like a subject expert. In business, this means how to write business reports, how to explain influences on business and recommend strategies for businesses. These communication skills are needed by people who work in the discipline of business. This book helps to teach the disciplinary literacy of business which involves 'unique tools that the experts in a discipline use to engage in the work of that discipline' (Shanahan & Shanahan, 2012).



The way we teach literacy matters. There is strong evidence that explicit teaching and scaffolding pedagogies are powerful, evidence-based practices (Australian Government, 2023; NSW Department of Education, 2024). The materials in this book are built on both explicit teaching and scaffolding (AERO, 2022). Explicit teacher support is provided at the start of each activity. As students practise and grow in confidence, support is withdrawn until students can write independently. The next page explains the scaffolding pedagogy, called the Teaching and Learning Cycle for literacy (Rose and Martin, 2012; Rothery, 1994.)

Based on evidence and research

Literacy Works for Business Studies is based on research and evidence into what secondary school teachers and students need and what works, including disciplinary literacy and scaffolding (AERO, 2023). Literacy Works resources are founded on a strong model of language called Systemic Functional Linguistics and a proven pedagogy called the Teaching and Learning Cycle for literacy (see Rose and Martin, 2012.)

The author, Trish Weekes, has a PhD in disciplinary literacy with a focus on Business Studies and she has worked as a secondary school teacher, researcher and literacy consultant, implementing these approaches in real secondary school classrooms. The author also worked in business for many years before becoming a teacher so she has insider knowledge of how to communicate in business.

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- Australian Education Research Organisation [AERO]. (2022). *Writing and writing instruction. An overview of the literature.* <https://www.edresearch.edu.au/research/research-reports/writing-and-writing-instruction>
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- Rothery, J. (1994). *Exploring literacy in school English.* Disadvantaged Schools Program, Metropolitan East Region, NSW Department of School Education.
- Shanahan, T. and Shanahan, C. (2012). 'What is disciplinary literacy and why does it matter?' *Topics in Language Disorders*, 32 (1), 7-18.

The literacy teaching and learning cycle

Literacy Works resources use a scaffolding pedagogy known as the Teaching and Learning Cycle for literacy (Rose and Martin, 2012; Rothery, 1994). The approach is shown below:



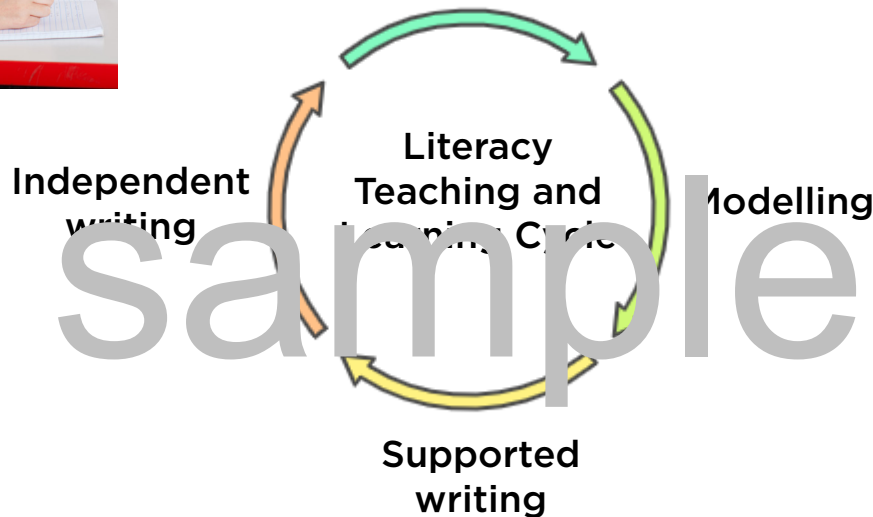
4.
Students write independently without support. This stage also includes peer review, teacher conferencing and editing.

1.
Remind students of subject content and knowledge (the field). Pre-teach subject content.



Building the field

2.
Teachers give students a paper copy of a model text which is an example of what students will write. Students learn a lot from seeing an actual example, not just an empty table or list of questions or prompts. The model text is deconstructed, annotated and unpacked using highlighters and colours so students can see the features and patterns.



3.
Students write in groups with support. Teachers can write with students or students can write in pairs or groups to practise what they have learned from the model text.



References:

- Rose, D., & Martin, J. R. (2012). *Learning to write, reading to learn. Genre, knowledge and pedagogy in the Sydney School*. Sheffield & Bristol: Equinox Publishing Ltd.
Rothery, J. (1994). *Exploring literacy in school English*. Disadvantaged Schools Program, Metropolitan East Region, NSW Department of School Education.

Nature of business



Literacy Learning Intention

Students learn about one of the values of business studies: the importance of profits. They also learn synonyms (words with similar meanings) for profits and how to explain the purpose of business activities. They also learn about the connection between decreasing costs and increasing profits.

Research by the author about the features of successful student writing in Business Studies showed that successful writers often refer to profits, even if the prompt or question does not refer to it directly (see Weekes 2014). This is because the ultimate goal of business is profits. Some business topics do not refer to profits as directly, such as Human Resource Management or when considering environmental and social goals. However most topics do need the constant focus on the ultimate business goal since all commercial businesses rely on profits for success.



Answers

<i>increase</i>	<i>decrease</i>
grow	minimise
maximise	cut
build	reduce
improve	trim
raise	lower
boost	shrink



Answers

<i>increase revenue</i>	<i>grow the business</i>	<i>reduce costs</i>
increase income	expand operations	reduce overheads
boost earnings	scale up	cut expenses
improve sales	enter new markets	minimise debt
improve turnover	attract more customers	decrease spending

References

- Weekes, T. (2014). Explaining the business world in HSC extended responses. *Journal of the Economics and Business Educators New South Wales*, 2, 42-48.
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The Ultimate Business Goal: Profit

The ultimate goal of business is to **increase profits**.

Businesses have other goals such as environmental and social goals but profitability is the ultimate and most important goal. If a business is not profitable, it cannot continue, even if it meets environmental and social goals. Not all businesses make profits immediately or every year but they need a plan to increase profits. If they do not make profits, they cannot operate in the long term.

Business Studies students should refer to the ultimate goal of increasing profits often in their writing, even if the question or instruction does not mention it. Profit is also called 'the bottom line' because the profit is shown at the bottom of a balance sheet. Other goals that are linked with profits are:

- increase revenue
- grow
- reduce costs
- succeed



Students of business need to know many synonyms for increase and decrease. Synonyms are words with similar meanings. Find six synonyms for 'increase' and six synonyms for 'decrease' in the box. Write them under each heading.

grow	maximise	reduce	build	trim	lower
improve	cut	raise	shrink	boost	minimise

increase	decrease
sample	



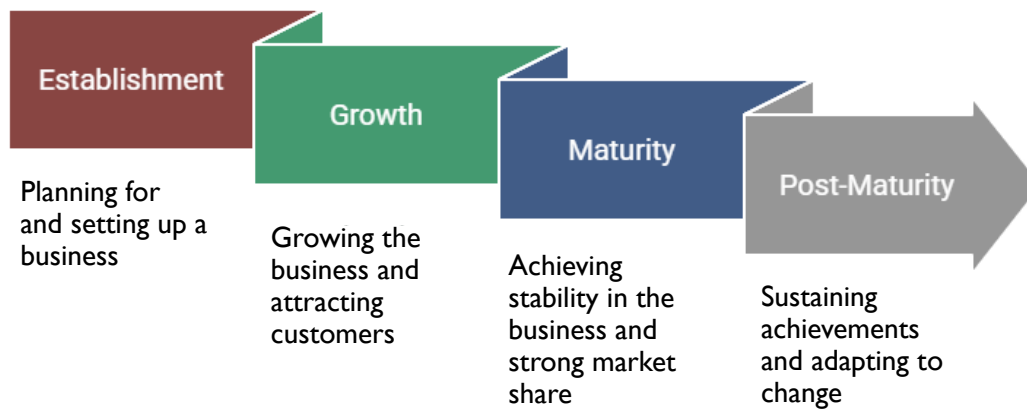
In the box below, find four synonyms for 'increase revenue', four synonyms for 'grow the business' and four synonyms for 'reduce costs'. Write them under each heading.

increase income	scale up	boost earnings	reduce overheads
enter new markets	expand operations	cut expenses	improve sales
minimise debt	decrease spending	attract more customers	improve turnover

<i>increase revenue</i>	<i>grow the business</i>	<i>reduce costs</i>

Stages of the business life cycle

The business life cycle has four stages: establishment, growth, maturity and post-maturity as shown below.



PEXEL paragraphs

The next pages describe features of each stage of the business life cycle using PEXEL paragraphs. PEXEL paragraphs have 5 phases (sub-sections).

You might know PEEL or TEEL paragraphs. PEXEL paragraphs are more specific for this task. In senior studies, paragraphs tend to be longer with more phases than PEEL or TEEL.

The function of each part of the paragraph will depend on the task and on the genre (describing, explaining or recommending).

For this task, the meaning of each PEXEL phase is written on the right.

P	POINT Name the stage in the business life cycle.
E	ELABORATE Identify business activities and challenges of this stage.
X	eXample Give an example of a business at this stage.
E	EXPLAIN Explain how the business can meet the challenges of this stage.
L	LINK Link to the ultimate goal of business (profits).



Here is a jumbled paragraph. Draw a line to match the PEXEL part of the paragraph with the correct sentence. The first one has been done for you.

P	POINT Name the stage in the business life cycle.	The main business activities at this stage include launching products or services, trying to attract customers and setting up operations. The main challenges include finding funding, getting noticed by customers and managing startup costs.
E	ELABORATE Identify business activities and challenges of this stage.	When a new café uses these strategies, it can set itself up for success and profits in the future.
X	eXample Give an example of a business at this stage.	Businesses in the establishment stage can meet their challenges through strong marketing campaigns, by seeking investors and focusing on what makes the business unique.
E	EXPLAIN Explain how the business can meet the challenges of this stage.	The establishment stage is the when a business starts or opens.
L	LINK Link to the ultimate goal of business (profits).	An example is a new café business that has just opened.

Describe the growth and maturity stages



Fill in the gaps on the lines below to complete a paragraph about the Growth stage. Choose an example of a business that is growing and doing well.

P	POINT Name the stage in the business life cycle.	The _____ comes after the business has started and it is _____
E	ELABORATE Identify business activities and challenges of this stage.	This stage is marked by increasing sales and revenue, expanding the customer base and growing operations. Challenges at this stage include managing rapid _____, maintaining product quality and dealing with competition. Businesses also have to _____
X	eXample Give an example of a business at this stage.	_____
E	EXPLAIN Explain how the business can meet the challenges of this stage.	Effective strategies for the _____ include _____ efficiency, _____, managing debt and _____ new markets.
L	LINK Link to the ultimate goal of business (profits).	If _____ uses these strategies, it can _____



Complete the paragraph below about the maturity stage of the business life cycle.

Maturity stage of the business life cycle		
Features	Challenges	Strategies
<ul style="list-style-type: none"> stable sales strong share of market 	<ul style="list-style-type: none"> maintaining market position staying fresh in consumers' minds keeping ahead of competition 	<ul style="list-style-type: none"> service innovation and new ideas enter new markets



Case study: Woolworths Group is a chain of supermarkets with around 1000 stores. It is a dominant grocery retailer in Australia with a 37% share of the grocery industry. Woolworths is a business in the maturity stage.

P	_____
E	_____
X	_____
E	_____
L	_____

Business management



This page continues from the previous case study of Jess and Emi's café.



Suggested Answers

Identify a strategy	conjunction of purpose	synonyms for 'reduce costs' or 'increase revenue'	synonym for 'increase' profits'
e.g. Emi and Jess can train staff to turn off equipment when not in use	so that	they can decrease costs	and improve profitability.
1 The café can introduce healthy and dietary options such as gluten-free and vegan to attract health-conscious consumers	so	they can build turnover	and improve profits.
2 Emi and Jess can source local supplies and pick them to avoid paying for delivery	so that	they can minimise costs	and grow profitability.
3 The café could find lower cost supplies through global sourcing	so	they can reduce costs	and grow the bottom line.

4. The owners can sell food and drink in bundles in order to encourage customers to spend more overall e.g. food and drink lunch specials in order to increase revenue and improve profitability.

5. Emi and Jess can launch online orders and delivery for customers in local businesses and homes so that they can increase revenue and grow their profits.

6. The café owners could use leftovers creatively in new dishes for daily specials in order to minimise waste so they can cut costs and improve profits.

Explaining strategies to increase profits

This page explains some strategies that cafe owners Emi and Jess can try to improve their café business. We will explain strategies using conjunctions of purpose. Conjunctions of purpose link the strategy with the business goals.

Conjunctions of purpose
 in order to so so that

Conjunctions of purpose are included in cause and effect language for explaining. See Fact Sheet 1 for a master list of cause and effect language.



Choose strategies for the business to try and complete these sentences.

<i>Identify a strategy</i>	<i>conjunction of purpose</i>		<i>synonyms for 'reduce costs' or 'increase revenue'</i>		<i>synonym for 'increase profits'</i>
----------------------------	-------------------------------	--	----------------------------------------------------------	--	---------------------------------------

e.g. Emi and Jess can train staff to turn off equipment when not in use	so that	they can	decrease costs	and	improve profitability.
-------------------------------------------------------------------------	---------	----------	----------------	-----	------------------------

If you use 'in order to', you do not need 'they can'

e.g. The owners could extend their business hours	in order to	----	increase sales	and	grow profits.
---------------------------------------------------	-------------	------	----------------	-----	---------------

1 _____ so they can _____ and improve profits.

2 _____ so that they can _____

3. _____

4. _____

5. _____

6. _____

Explain how management of key business functions helps SMEs achieve their goals

Explain how Small to Medium Enterprises (SMEs) use business functions to meet their business goals.

The response to this instruction is an Explanation. The structure and contents are shown below:

Stages of an Explanation	How to respond to the instruction using Our Cow as a case study.
PHENOMENON TO BE EXPLAINED	What will be explained? Identify the four business functions that will be explained. Introduce the example of case study: Our Cow.
EXPLANATION	Explain Operations Explain Marketing Explain Finance Explain Human Resources
GENERAL STATEMENT	Generalise about how Our Cow is an example of how management of key business functions can help an SME achieve its goals.

 Use your knowledge of business functions and your notes on the case study to complete this paragraph. Use the hints in the column on the right to help you.

PHENOMENON TO BE EXPLAINED	<p>Small to medium enterprises (SMEs) need to manage business functions effectively to achieve their goals. The business functions are _____</p> <p>Our Cow is a _____ that uses business functions in order to grow the business and achieve profitability.</p> <p>Our Cow's business mission is _____</p>	<p>Make a general statement about the topic based on the instruction.</p> <p>Identify the four business functions</p> <p>Introduce the case study as an example. State the mission of Our Cow (from the case study)</p>
-----------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

 The next stage is the **EXPLANATION**. Each explanation paragraph uses **PEXEL** phases (sub-sections). The paragraph below about Operations is jumbled. Draw a line to match each PEXEL phases to the correct part. Highlight the cause and effect language.

P	POINT Define the business function	The meat industry is dominated by large retailers, Coles and Woolworths, who drive down prices so farmers receive low prices for produce. The supply chain also has many middlemen such as meat processors and wholesalers who each take a cut of the farmer's revenue leading to low returns for produce.
E	EXPLAIN Explain how the business function usually works in the meat industry	This operations strategy of selling directly to consumers results in higher prices for farmers because the supply chain is simplified and middlemen are avoided. Due to value adding, Our Cow can also charge higher prices for produce
X	eXample Describe Our Cow's strategy for the business function	Therefore, Our Cow's operations strategies help achieve their business goals of giving farmers fair prices, delivering high quality meat to Aussie families and supporting business growth and profits.
E	EXPLAIN Explain how this helps Our Cow achieve its business goals	Our Cow has revolutionised operations in the meat industry by connecting over 150 farmers to consumers. They also have their own meat processing plant in order to add value by packaging meat ready to cook and they ship directly to consumers' homes.
L	LINK Link to the ultimate goal (growth and profits)	The operations function involves managing the processes that create goods and services including the production process and quality management.

Explain Finance and Marketing



The paragraph below is about the Finance function. Fill in the gaps on the lines below to complete the paragraph.

P	POINT Define the business function	Finance involves _____ _____
E	EXPLAIN Explain how the business function usually works in the meat industry	The large retailers, Coles and Woolworths, control the supply of meat so they drive prices down for farmers. Most meat industry businesses do not have enough cashflow to support growth.
X	eXample Describe Our Cow's strategy for the business function	Our Cow needed funds for expansion. _____ _____ _____
E	EXPLAIN Explain how this helps Our Cow achieve its business goals	This successful finance strategy enabled the owners to create personal relationships with _____ so they could obtain _____ _____
L	LINK Link to the ultimate goal (growth and profits)	Therefore, Our Cow _____

sample



The paragraph below is about the Marketing function. Fill in the gaps on the lines below to complete the paragraph.

P	POINT Define the business function	_____ _____
E	EXPLAIN Explain how the business function usually works in the meat industry	_____ _____ _____
X	eXample Describe Our Cow's strategy for the business function	Our Cow's target market is _____ _____ Their marketing mix involves _____ _____ _____
E	EXPLAIN Explain how this helps Our Cow achieve its business goals	This innovative Marketing strategy allows the business to _____ _____ _____ _____
L	LINK Link to the ultimate goal (growth and profits)	As a result, Our Cow's marketing focus on quality and sustainability _____ _____ _____



Teaching Suggestions

5. Read Strategies for managing growth and change. Read the formula for recommending at the bottom of the page. Ask students to annotate recommendations using the formula. Underline the recommendation. Highlight the cause and effect conjunction (in green). Highlight the reason. Explain how the recommendation will help them achieve the ultimate goal.



Answers

Recommend



Reason

1. They should invest in continuous technological upgrades and cyber security
2. Owners should develop and implement comprehensive customer service training programs for employees
3. Detailed business plans should be developed by Hola Health since

so

they can stay up to date and protect their customers' private information. This will help them to stay competitive and continue the growth and profitability of the business.

in order to

foster a business culture focused on customer satisfaction. This will ensure that the business culture can support growth.

since

they need to manage resources effectively for the growing business. A strong business plan will help them be profitable and control costs as the business grows.

6. Read the conclusion. Notice what the conclusion includes:
- it lists the external and internal influences
 - it summarises the recommendations.

The next step is for students to use this model text to write their own Business Report about Wild Modular (see the next page).

Business planning



Contrast employees vs contractors

All businesses need to decide whether to hire contractors or permanent staff. Have a class discussion about the pros and cons of contractors and employees. Ask students to fill in the table on the student page after the discussion. See Fact Sheet 3: Language for comparing and contrasting.



Suggested Answers

	Pros	Cons
Contractors	<p>Contractors are less costly as they do not receive holiday pay or sick leave</p> <p>The number of workers can be increased or reduced quickly</p> <p>Contractors can provide specialist skills when and where they are needed</p> <p>Better for short term roles</p>	<p>Contractors charge a higher hourly rate than employees</p> <p>Contractors work for multiple employers so they can be less loyal to one employer</p> <p>They can cancel at the last minute</p> <p>Contractors do not know as much about business culture and business practices</p>
Employees	<p>Employees can be trained in business culture and processes</p> <p>Employees are more loyal and committed than contractors</p> <p>Employees can contribute to long term projects within the business</p> <p>Better for long term roles</p>	<p>Employees are an expensive overhead cost for the business including holiday leave and sick leave</p> <p>The workforce cannot be scaled up or down quickly if business needs change</p> <p>Managing employees is an administrative burden for the business</p> <p>Training and developing employees can be time-consuming</p>



Suggested Answers

Employees are more loyal and committed than contractors whereas contractors can have multiple employers so they can be less loyal.

Employees are an expensive overhead for the business due to holiday pay and sick leave but contractors have a higher hourly rate.

Contractors provide resources quickly when they are needed whereas employees are a workforce that cannot be scaled up and scaled down easily.

Contractors do not know as much about business culture and practices while employees know more about the business culture and processes.

Employees are loyal and committed, however contractors may cancel at the last minute.

Contrast employees vs contractors

Contractors work for themselves and offer their labour to a business on contract for a project fee or hourly rate. **Employees** work in someone else's business for a salary. For businesses, there are pros and cons of contractors and employees in the workforce.



 **Read the points below. Each is a pro or con of contractors or employees for business. Add the points to the table below.**

- The number of workers can be increased or reduced quickly
- Managing employees is an administrative burden for the business
- Contractors work for multiple employers so they can be less loyal to one employer
- Employees can build knowledge within the business
- The workforce cannot be scaled up or down quickly if business needs change
- Better for short term roles
- They do not know as much about business culture and business practices
- Employees are more loyal and committed than contractors
- Can be less reliable and cancel at the last minute
- Can provide specialist skills when and where they are needed
- Better for long term roles
- Training and developing employees can be time-consuming

Pros

Cons

	Pros	Cons
Contractors	Contractors are less costly as they do not receive holiday pay or sick leave <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	Contractors charge a higher hourly rate than employees <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Employees	Employees can be trained in business culture and processes <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	Employees are an expensive overhead cost for the business including holiday leave and sick leave <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>

 **Write five sentences contrasting the main pros and cons of contractors and employees. Use conjunctions for contrasting (see box).**

Conjunctions for contrasting
 however but whereas although while

e.g. Contractors are better for short term roles, **however** employees are more suitable for long term roles.

Business plan contents



EcoFriendly Cleaning was founded by Priya Patel and Campbell Riley. Their business cleans offices using environmentally friendly products and sustainable practices. They have developed a business plan for their new business which you will read on the next few pages.

sample



Below on the left, you can read the stages of a business plan. Purposes for each stage are in the right hand column, but they are jumbled. Draw a line to match the stage of the business plan with its purpose.

Stage	Purpose
1. Executive summary	Supplies plans for identifying target markets, attracting and maintaining customers, along with products and pricing.
2. Description of the business and vision	Identifies the aims of the business and measures for evaluating progress and success.
3. Situation/SWOT analysis	Provides a preview of the entire business plan and gives a snapshot of the main concepts in each section.
4. Goals	Provides financial projections, budgets, cashflow statements and information about sources of finance.
5. Operations plan	Specifies the vision and mission of the business and what makes it special.
6. Marketing plan	Outlines the strategies for recruitment, training and development as well as salaries and role descriptions.
7. Financial plan	Outlines how and where the business will operate and how resources will be allocated.
8. Human resources plan	Describes the market conditions and identifies risks and opportunities for the business, including internal and external influences on the business.

SWOT, Objectives

SWOT

Strengths and Weaknesses refer to the internal situation and influences in the business.
Opportunities and Threats refer to the external influences on the business.

<p style="text-align: center;">Strengths</p> <p style="text-align: center;">Eco friendly market positioning is an advantage</p>	<p style="text-align: center;">Weaknesses</p> <p style="text-align: center;">Eco friendly products can be more expensive</p>
<p style="text-align: center;">Opportunities</p>	<p style="text-align: center;">Threats</p>



Here is a list of points for the SWOT table above. Add two points to each box.

- Potential to expand services to other cities or workplaces e.g. schools
- Strong corporate social responsibility and commitment to the environment
- Competition from established cleaning companies
- High labour costs
- Trained staff
- Economic downturn puts pressure on client budgets for cleaning
- Founders have limited management experience
- Growing demand for green cleaning solutions



This business has three objectives. Draw a line to match the type with the objective on the right

Type	Objective
1. Social objective	Generate net profit before tax of \$93,000 in Year 1 by maintaining competitive pricing and controlling operational costs.
2. Financial objective	Reduce damage to the environment in the long term by using eco-friendly cleaning products and through recycling and sustainable practices.
3. Environmental objective	Achieve brand awareness and corporate social responsibility within the first year by sponsoring local sports teams and donating eco-friendly cleaning products to local community organisations.

SMART GOALS specific, measurable, achievable, relevant, time-bound



Underline the specific part of each goal. Highlight the TIME. How could each goal be measured?

Financial plan 2

3. Projected Cash Flow Statement (12 Months)

Table 3: Cash Inflows (revenue)		
Month	Number of cleans	Revenue at \$200 per clean
1	20	\$4,000
2	40	\$8,000
3	60	\$12,000
4	80	\$16,000
5	100	\$20,000
6	120	\$24,000
7	140	\$28,000
8	160	\$32,000
9	180	\$36,000
10	200	\$40,000
11	220	\$44,000
12	240	\$48,000
Total	1560	\$312,000

Table 4. Cash outflows: Variable Costs		
Month	Number of cleans	Variable costs at \$82 per clean
1	20	\$1,640
2	40	\$3,280
3	60	\$4,950
4	80	\$6,560
5	100	\$8,200
6	120	\$9,840
7	140	\$11,480
8	160	\$13,120
9	180	\$14,760
10	200	\$16,400
11	220	\$18,040
12	240	\$19,680
Total	1560	\$127,920

Total Expenses: Fixed Costs (see previous page) + Variable Costs = \$91,080 + \$127,920 = \$219,000

4. Projected Income Statement (12 Months)

Revenue	\$312,000
Less variable costs	\$127,920
Gross profit	\$184,080
Less operating expenses (fixed costs)	\$91,080
Net profit before tax (EBIT: Earnings Before Interest and Tax)	\$93,000

5. Break-even analysis

$$\begin{aligned}
 \text{Break-even point} &= \frac{\text{Fixed costs}}{\text{Price per clean} - \text{Variable costs per clean}} \\
 &= \frac{\$91,080}{\$200 - \$82} \\
 &= \frac{\$91,080}{\$118} \\
 &= 771.86
 \end{aligned}$$

Eco Friendly Cleaning needs 771 cleans to break even

What format suits you for unlimited literacy resources?

Printed book	Colour printed book; contains student worksheets, teaching suggestions & answers Blackline masters for unlimited copying and use by all teachers and students at the school;
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