

Pearson Edexcel Business IAS Complete Revision Notes Unit
2: Managing Business Activities (Paper/Unit code: WBS12)

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CHAPTER 23: PLANNING

I. Business plan

- ▣ A plan for the development of a business, giving details such as the products to be made, resources needed & forecasts such as costs, revenues & cash flow.
- ▣ Initially, new businesses will create a plan to follow but changes in external factors will lead to changes in business plans.
- ▣ Business plan is a written document by the business regarding its operations.

Business plan is:

- Mainly created by the owner
- For future use

II. Relevance of a Business Plan

- ▣ A business plan is needed to support applications for finance, both at the start-up stage & in the future. Lenders & other investors are not likely to put money into a business unless the owners can provide a clear, concise vision of future progress & profitability.
- ▣ In particular, investors will want to know how their money is going to be spent & when & how they are going to benefit from their investment.

III. Uses of a business plan

1. To show a clear direction for the development of a business.
 2. Help show lenders & investors that the owner is cautious, responsible, serious & credible.
 3. To flag up potential problems in advance so that investors are aware & solutions can be found.
- When the business creates a business plan, they can see the potential problem in advance & find solution.
e.g., If the business decided to expand in the future, then they will have to increase their production. The problem is the source of finance. As a result, they can think of in advance where they will get the finance.

IV. Contents of a Business Plan

1. An executive summary-usually business plan is very lengthy. So, there should be a summary of the whole business plan included on the business plan itself.
2. The business opportunity-a description of the product/ range of products to be made, the quantity to be sold & the estimated price.
3. Financial forecasts-It must be written in the business plan the cash outflows & inflows.
e.g., sales forecast, cash flow forecast
4. The business & its objectives-the name of the business, its address, its legal structure & its aims & objectives.
5. Personnel-who will run the business, how many employees.
6. Finance-where the finance to start up & run the business will come from.
7. Premises & equipment-premises to be used, equipment which needs to be obtained & financed.

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Xiang Xie



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Table of Contents Unit 25 Supporting Business Activities Edexcel

1. Understanding the eBook Unit 25 Supporting Business Activities Edexcel
 - The Rise of Digital Reading Unit 25 Supporting Business Activities Edexcel
 - Advantages of eBooks Over Traditional Books
2. Identifying Unit 25 Supporting Business Activities Edexcel
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Unit 25 Supporting Business Activities Edexcel
 - User-Friendly Interface
4. Exploring eBook Recommendations from Unit 25 Supporting Business Activities Edexcel
 - Personalized Recommendations
 - Unit 25 Supporting Business Activities Edexcel User Reviews and Ratings
 - Unit 25 Supporting Business Activities Edexcel and Bestseller Lists
5. Accessing Unit 25 Supporting Business Activities Edexcel Free and Paid eBooks

- Unit 25 Supporting Business Activities Edexcel Public Domain eBooks
 - Unit 25 Supporting Business Activities Edexcel eBook Subscription Services
 - Unit 25 Supporting Business Activities Edexcel Budget-Friendly Options
6. Navigating Unit 25 Supporting Business Activities Edexcel eBook Formats
- ePub, PDF, MOBI, and More
 - Unit 25 Supporting Business Activities Edexcel Compatibility with Devices
 - Unit 25 Supporting Business Activities Edexcel Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Unit 25 Supporting Business Activities Edexcel
 - Highlighting and Note-Taking Unit 25 Supporting Business Activities Edexcel
 - Interactive Elements Unit 25 Supporting Business Activities Edexcel
8. Staying Engaged with Unit 25 Supporting Business Activities Edexcel
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Unit 25 Supporting Business Activities Edexcel
9. Balancing eBooks and Physical Books Unit 25 Supporting Business Activities Edexcel
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Unit 25 Supporting Business Activities Edexcel
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Unit 25 Supporting Business Activities Edexcel
- Setting Reading Goals Unit 25 Supporting Business Activities Edexcel
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Unit 25 Supporting Business Activities Edexcel
- Fact-Checking eBook Content of Unit 25 Supporting Business Activities Edexcel
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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