

## Switching to OCR from AQA

The content within the OCR Business specification covers the 'Big Ideas' of business and will be very familiar. We've laid it out in a logical progression to support co-teaching the AS level and teaching the A level in a linear way. If you are planning to co-teach the AS during year 1 then you may also wish to refer to our [specification mapping guide](#).

| OCR Business  | AQA Business   |
|---|--|
| <p><b>Introduction to Business</b></p> <ul style="list-style-type: none"> <li>• Enterprise</li> <li>• Business sectors</li> <li>• Types of business</li> <li>• Franchises and franchisees</li> <li>• Business functions</li> <li>• Business size and growth</li> <li>• External growth</li> </ul>   | <p><b>3.1.2 Understanding different business forms</b> (1 of the 4 content points: reasons for choosing different forms of business)</p> <p><b>3.9.1 Assessing a change in scale</b> (4 of the 5 content points: reasons why businesses grow or retrench, difference between organic and external growth, impact of growth or retrenchment, methods and types of growth)</p>   |
| <p><b>Business objectives and strategy</b></p> <ul style="list-style-type: none"> <li>• Stakeholders and business objectives</li> <li>• Mission statements</li> <li>• Corporate social responsibility</li> <li>• Strategy and implementation</li> <li>• Business plan</li> <li>• Risk and uncertainty</li> <li>• Opportunity cost</li> <li>• Contingency plans and crisis management</li> <li>• Models of strategic choice</li> <li>• Measures of performance: financial and non-financial</li> <li>• Forecasting</li> <li>• Decision making and conflicts in business decision making</li> <li>• Decision trees</li> </ul> | <p><b>3.1.1 Understanding the nature and purpose of business</b> (4 of the 5 content points: why businesses exist, relationship between mission and objectives, why businesses set objectives)</p> <p><b>3.1.2 Understanding different business forms</b> (2 of the 4 content points: role of shareholders, effects of ownership on mission, objectives, decisions and performance)</p> <p><b>3.2.2 Understanding management decision making</b> (all 3 content points)</p> <p><b>3.2.3 Understanding the role and importance of stakeholders</b> (all 4 content points)</p> <p><b>3.5.2 Analysing financial performance</b> (1 of the 8 content points: use of data for financial decision making and planning)</p> |



| OCR Business  | AQA Business   |
|---|--|
| <ul style="list-style-type: none"> <li>Ansoff's matrix</li> </ul>   | <p><b>3.7.1 Mission, corporate objectives and strategy</b> (5 of the 6 content points: influences on the mission of a business, influences on corporate objectives and decisions, distinction between strategy and tactics, links between mission, objectives and strategy, impact of strategic decision making on functional decision making)</p> <p><b>3.7.3 Analysing the existing internal position of a business to assess strengths and weaknesses: overall performance</b> (all 4 content points)</p> <p><b>3.7.7 Analysing the external environment to assess opportunities and threats: the competitive environment</b></p> <p><b>3.8.1 Strategic direction: choosing which markets to compete in and what products to offer</b> (both content points)</p> <p><b>3.8.2 Strategic positioning: choosing how to compete</b> (all 5 content points)</p> <p><b>3.10.4 Problems with strategy and why strategies fail</b> (all 7 content points)</p> |
| <p><b>External influences &amp; change</b></p> <ul style="list-style-type: none"> <li>The market, size and growth</li> <li>Demand and supply</li> <li>Market forces</li> <li>Physical and non-physical markets</li> <li>Competition</li> <li>Market dominance</li> <li>Global context</li> <li>International trade and free trade</li> <li>The EU</li> <li>Emerging markets and the global</li> </ul> | <p><b>3.7.4 Analysing the external environment to assess opportunities and threats: political and legal change</b></p> <p><b>3.7.5 Analysing the external environment to assess opportunities and threats: economic change</b> (all 4 content points required)</p> <p><b>3.7.6 Analysing the external environment to assess opportunities and threats: social and technological</b> (both content points)</p> <p><b>3.9.2 Assessing innovation</b> (1 of the 5 content points: protect innovation and</p>  |



| OCR Business   | AQA Business  |
|--|---|
| <p>environment</p> <ul style="list-style-type: none"> <li>• PEST factors</li> <li>• Digital revolution</li> <li>• Ethical, legal and environmental factors</li> <li>• External factors and influences</li> <li>• Causes, effect and managing change</li> </ul>   | <p>intellectual property)</p> <p><b>3.9.3 Assessing internationalisation</b> (all 7 content points)</p> <p><b>3.9.4 Assessing greater use of digital technology</b> (all 3 content points)</p> <p><b>3.10.1 Managing change</b> (all 6 content points)</p>  |
| <p><b>Accounting &amp; finance</b></p> <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Sources of finance</li> <li>• Concepts</li> <li>• Costs, revenue and profit</li> <li>• Break-even analysis</li> <li>• Investment appraisal</li> <li>• Budgets and variances</li> <li>• Cash-flow</li> <li>• Working capital</li> <li>• Income statements</li> <li>• Statement of financial position</li> <li>• Ratio analysis</li> <li>• External influences and strategy</li> </ul> | <p><b>3.1.1 Understanding the nature and purpose of business</b> (1 or the 5 content points: measurement and importance of profit)</p> <p><b>3.5.1 Setting financial objectives</b> (all 8 content points)</p> <p><b>3.5.2 Analysing financial performance</b> (7 out of 8 content points: construct and analyse budgets and cash flow forecasts, the value of budgeting, construct and interpret break-even charts, calculate and illustrate on a break-even chart the effects of changes in price, output and cost, value of break-even analysis, analyse profitability, analyse timings of cash inflows and outflows)</p> <p><b>3.5.3 Making financial decisions: sources of finance</b> (both content points)</p> <p><b>3.5.4 Making financial decisions: improving cash flow and profits</b> (all 3 content points)</p> <p><b>3.7.2 Analysing the existing internal position of a business to assess strengths and weaknesses: financial ratio analysis</b> (both content points)</p> <p><b>3.7.8 Analysing strategic options: investment appraisal</b> (all 3 content points)</p> |



| OCR Business  | AQA Business  |
|---|---|
| <p><b>HRM, workforce &amp; management</b></p> <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Organisation</li> <li>• Communication</li> <li>• Workforce planning</li> <li>• Recruitment &amp; selection</li> <li>• Training</li> <li>• Appraisal and workforce performance</li> <li>• Redundancy and dismissal</li> <li>• Functions of management</li> <li>• Leadership</li> <li>• Motivation</li> <li>• Employer/employee relations</li> <li>• External influences and strategy</li> </ul> | <p><b>3.2.1 Understanding management, leadership and decision making</b> (all 3 content points: what managers do, types of management and leadership styles and influences on these, effectiveness of different styles of management and leadership)</p> <p><b>3.4.3 Making operational decisions to improve performance: increasing efficiency and productivity</b> (labour productivity only)</p> <p><b>3.4.5 Making operational decisions to improve performance: managing inventory and supply chains</b> (use of temporary and part time employees only)</p> <p><b>3.6.1 Setting human resource objectives</b> (both content points)</p> <p><b>3.6.2 Analysing human resource performance</b> (both content points)</p> <p><b>3.6.3 Making human resource decisions: improving organisational design and managing the human resource flow</b> (all 5 content points)</p> <p><b>3.6.4 Making human resource decisions: improving motivation and engagement</b> (all 6 content points)</p> <p><b>3.6.5 Making human resource decisions: improving employer-employee relations</b> (all 3 content points)</p> <p><b>3.10.3 Managing strategic implementation</b> (4 of the 5 content points: implement strategy effectively, value of leadership in strategic implementation, value of communication in strategic implementation, importance of organisational structure in strategic implementation)</p> |



| OCR Business   | AQA Business   |
|--|--|
| <p><b>Marketing &amp; customer needs</b></p> <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Resources</li> <li>• Identifying customer needs</li> <li>• Anticipating consumer needs</li> <li>• Customers and consumers</li> <li>• The product life cycle</li> <li>• The marketing mix (product, price, place, promotion)</li> <li>• Service marketing</li> <li>• External influences and strategy</li> </ul>  | <p><b>3.3.1 Setting marketing objectives</b> (both content points)</p> <p><b>3.3.2 Understanding markets and customers</b> (all 7 content points)</p> <p><b>3.3.3 Making marketing decisions: segmentation, targeting, positioning</b> (both content points)</p> <p><b>3.3.4 Making marketing decisions: using the marketing mix</b> (all 8 content points)</p> <p><b>3.7.1 Mission, corporate objectives and strategy</b> (1 of the 6 content points: value of SWOT analysis)</p>   |
| <p><b>Operations management and production</b></p> <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Added value</li> <li>• Innovation, research and development</li> <li>• Methods of production</li> <li>• Services</li> <li>• Project management</li> <li>• Productivity</li> <li>• Economies and diseconomies of scale</li> <li>• Capacity utilisation and management</li> <li>• Stock control</li> <li>• Lean production</li> <li>• Technology</li> <li>• Internal and external quality standards</li> <li>• Services</li> <li>• Location and logistics</li> <li>• External influences and strategy</li> </ul> | <p><b>3.4.1 Setting operational objectives</b> (both content points)</p> <p><b>3.4.2 Analysing operational performance</b> (all 3 content points)</p> <p><b>3.4.3 Making operational decisions to improve performance: increasing efficiency and productivity</b> (all 8 content points)</p> <p><b>3.4.4 Making operational decisions to improve performance: improving quality</b> (all 4 content points)</p> <p><b>3.4.5 Making operational decisions to improve performance: managing inventory and supply chains</b> (all 6 content points)</p> <p><b>3.9.1 Assessing a change in scale</b> (1 of the 5 content points: manage and overcome the problems of growth or retrenchment)</p> <p><b>3.9.2 Assessing innovation</b> (4 of the 5 content points: pressures for innovation, value of innovation, ways of becoming an innovative organisation, impact of innovation strategy)</p> <p><b>3.10.3 Managing strategic implementation</b> (1 of the 5 content points: value of network)</p> |



| OCR Business  | AQA Business  |
|---|---|
|   | analysis)   |
| <b>Appendix 5d: Quantitative skills annex</b>         | <b>6 Annex: quantitative skills in business</b>       |
| These are identical across all awarding organisations | These are identical across all awarding organisations |

*Note: The main topics are similar; however there are some differences between the content required for OCR and for AQA. For example, the OCR specification includes opportunity cost and business sector while AQA includes corporate culture. Leadership and motivation theories also vary. There are some differences in calculations and the accounting formula for OCR are all included in our [guide to the financial accounting area of study](#).*

*Further details which are in the AQA specification but are not required for OCR include:*

- 3.6.3 Hackman and Oldham's model of job design
- 3.7.3 Kaplan and Norton's Balanced Scorecard model and Elkington's Triple Bottom Line (Profit, People, Planet)
- 3.8.2 Bowman's strategic clock
- 3.9.4 Big data, data mining and enterprise resource planning (ERP)
- 3.10.4 Planned v emergent strategy and strategic drift are not directly referred to.

