

Mapping Guide

DRAFT

A LEVEL

BUSINESS

H436

For first teaching in 2025

**Mapping the redeveloped A Level Business specification
H436 to the current specification H431**

Introduction

We have redeveloped our Business A Level for first teaching in September 2025 with first AS assessment in Summer 2026 and first A Level assessment in Summer 2027.

We've worked in close partnership with a wide range of stakeholders at each stage of the development to ensure the specification is, and remains, up to date and relevant.

We also carried out an Ethnicity, Diversity, Inclusion and Belonging (EDIB) review to ensure the qualification supports our wider commitment to EDIB. The redesigned specification modernises the course content and begins decolonising the curriculum by checking and removing assumptions about the world while also becoming more inclusive.

Our Business qualification has been designed for teachers and students looking for an engaging, modern and highly relevant Business curriculum.

Our A Level and AS Level Business qualifications are accessible to a range of students who will have the chance to learn and develop key business skills and ways of thinking.

This mapping guide highlights the content that remains the same as before and where topics have been added or removed.

This mapping guide

In the tables that follow, you can see:

- redeveloped component details
- how the redeveloped components map to the current specification components that you may already know
- comments about the changes we've made
- new content introduced to the specification
- old content that has been removed.

Mapping the refreshed specification against the current specification

Component 01: Business activity, marketing and people

Redeveloped qualification		Current qualification		Comments
1. Business activity				Much of the content remains the same but has been reworked into a more comprehensive whole.
1.1 What is business activity?	Enterprise and business activity Business objectives	Introduction to Business Business objectives and strategy	Enterprise Different stakeholder and business objectives	We have added intrapreneurs. Factors of production are no longer included. There is a new focus on likelihood of success, which forms the basis for component 03 section 7.3. Mainly unchanged with an increased emphasis on SMART objectives and the inclusion of sustainability as an explicitly stated business objective.
1.2 Business structure	Business sectors Types of business ownership Other forms of business enterprise	Introduction to Business	Business sectors Types of business	The classification of business sectors has been streamlined. We have included not-for-profit organisations and social enterprises. Co-operatives as a specific type of business have been removed.
1.3 Stakeholders	Types of stakeholders Stakeholder objectives	Business objectives and strategy	Stakeholders	Although the presentation of this topic has changed, the content remains similar.
1.4 Business size and growth	Measurement of business size Business growth	Introduction to business	Business size and growth External growth	The measures of business size to be considered have been made explicit. The new section on growth allows the differences between internal and external growth to be considered. This matches the format found in OCR's GCSE.
1.5 Scale of operations	Factors influencing the scale of operations The influence of scale of operations on a business	Productive efficiency	Economies and diseconomies of scale	This topic area has been relocated from Operations to give it a wider focus relating to scale of operations.
1.6 Customer journey	Stages of the customer journey Customer experience			This is new content focusing on the ever-increasing importance of the customer experience for business.

Redeveloped qualification		Current qualification		Comments
2. Marketing				The content has been significantly streamlined and modernised.
2.1 What is marketing?	The purpose and role of marketing Approaches to marketing	Marketing within a business environment	Marketing objectives Anticipating customer needs	A newly focused topic which combines aspects of the purpose of marketing and approaches to marketing.
2.2 Identifying and anticipating customer needs	The purpose of market research Primary market research methods Secondary market research sources Sampling Market research data	Customer needs	Identifying customer needs Anticipating customer needs	These sections have been combined and considerably streamlined. The primary market research methods and second market research sources to be considered have been listed. We have removed cluster, quota and convenience sampling techniques. Normal distribution and standard deviation have also been removed. In addition, the buyer behaviour models of AIDA, DAGMAR and ATR have been removed.
2.3 Targeting customers	Market analysis How markets may differ Market segmentation	Customer needs	Identifying customer needs Anticipating customer needs	Market analysis, differing markets and the use of market segmentation have been combined into a new topic about targeting customers. The market segmentation methods have been updated.
2.4 The marketing mix	Product Price Promotion Place/distribution	The marketing strategy Customer needs The marketing strategy	The marketing mix Product The product lifecycle Product Price Promotion Place	Most of the content remains unchanged. Product development is emphasised with a focus on two analytical tools, i.e., the product life cycle and the Boston Matrix. Marginal and contribution pricing have been removed. Dynamic pricing and freemium have been added. Cross elasticity of demand is no longer included. The increasingly blurred distinction between above the line and below the line promotion has been removed. Instead, promotion has been categorised into non-digital and digital methods. The content of place remains similar, with the use of intermediaries being made explicit.

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Redeveloped qualification		Current qualification		Comments
2.5 Sales forecasting	Sales forecasting	Business objectives and strategy	Forecasting	The focus of forecasting has been streamlined and narrowed to sales forecasting. The Delphi technique has been removed as has time series analysis.
2.6 Technology in marketing	Technology in marketing			This is new content focusing on the ever-increasing use of technology in marketing. Technologies to be considered are listed.
2.7 Measuring marketing performance	Measuring marketing performance	Business objectives and strategy	Measures of Performance: financial and non-financial	This topic is taken from H431 and will be assessed for each of the four business functions. Here the focus is exclusively on how marketing performance is measured. The measures to consider are listed in the specification.
3. People				Theoretical models have been removed to provide a more modern, practical emphasis.
3.1 What is human resource management (HRM)?	The purpose and role of human resource management (HRM) Ways of working	Human resource management within a business environment The workforce	Human resource management objectives Workforce planning	A newly focused topic which combines aspects of the purpose of human resource management and ways of working. A new focus on ways of working, rather than workforce planning, with progression from OCR's GCSE. Flexible working remains although the requirement to know some specific forms of flexible working such as job sharing and zero hours contracts has been removed; shift working, hybrid working and self-employment have been added.
3.2 Organisational design	Organisational design	Human resource management within a business environment	Organisation	Similar in focus to H431, but without a consideration of how organisational culture impacts on organisational design.
3.3 Motivation	The purpose of motivation Motivation in practice Employee morale, health and wellbeing	Management	Motivation	A new focus on the practical aspects of motivation and employee wellbeing. All motivation theories and theorists have been removed. Employee morale, health and wellbeing have been added.

3. continued on next page

Redeveloped qualification		Current qualification		Comments
3.4 Leadership	Leadership	Management	Leadership	Focuses on the roles of leadership and leadership styles. All leadership theories and theorists have been removed. Transformational leadership style has been added.
3.5 Employer/ employee relations	Employee participation Trade unions Redundancy and dismissal	Management The workforce	Employer/employee relations Redundancy and dismissal	Very similar in content to H431 but without a consideration of legislation (which has been relocated to component 03). The list of employee participation methods has been modernised and the range of grounds for fair and unfair dismissal have been made more explicit.
3.6 Recruitment and selection	Recruitment Selection	The workforce	Recruitment Selection	The content remains virtually unchanged. The use of assessment centres for selecting employees has been added.
3.7 Training and development	Training and development	The workforce	Training	Very similar to previous content. Reasons to train and develop workers have been made more explicit and the list of training and development methods updated. Training needs analysis has been removed.
3.8 Measuring human resource performance	Measuring human resource performance	The workforce	Appraisal and workforce performance	The content has been streamlined to focus on just three specific measures of human resource performance: employee turnover, absenteeism and employee productivity. Workforce appraisal is no longer included.

Component 02: Operations, finance and external influences

Redeveloped qualification		Current qualification H431		Comments
4. Operations				The content has been significantly streamlined to reflect modern production methods.
4.1 What is operations?	The purpose and role of operations Production Technology in production	Operations management within a business environment Productive efficiency	Operations management objectives Added value Technology	Although the presentation of this topic has changed, most of the content is retained. We have made explicit the ways of adding value that need to be considered, such as unique selling points and sustainability including circular design. We have also included an explicit list of the productive technologies which need to be considered, including modern technologies such as AI.
4.2 Productivity	Productivity	Productive efficiency	Productivity	Although the presentation of this topic has changed, the content remains similar.
4.3 Quality	Production quality Managing quality	Productive quality (fit for purpose)	Internal quality standards External quality standards	The content has been significantly streamlined to focus on quality control and quality assurance. We have removed TQM and specific external quality standards. Measures of wastage has been moved to 4.7. Benchmarking has been relocated to component 03.
4.4 Capacity	Capacity	Productive efficiency	Capacity utilisation and management	Although content of this topic has been made more explicit, the coverage remains virtually the same. The practice of outsourcing has been included here (relocated from the H431 location and logistics section).
4.5 Inventory	Types of inventory Managing inventory	Productive efficiency	Stock control	The terminology for this topic has been updated and the content streamlined. As most inventory control charts are now produced using software, the ability to construct/complete an inventory control chart is no longer required. Kanban has been removed.
4.6 Supply chain management and logistics	Supply chain management and logistics	Productive quality (fit for purpose)	Location and logistics	The content has been streamlined. Outsourcing has moved to capacity management. Subcontracting, offshoring and re-shoring have been removed.
4.7 Measuring operational performance	Measuring operational performance	Business objectives and strategy Productive quality (fit for purpose) Productive efficiency	Measure of Performance: financial and non-financial Internal quality standards Productivity	This topic is taken from H431, but the focus here is on how operational performance is measured, rather than wider business performance. The measures to consider are listed in the specification. Measuring wastage has been relocated from H431 internal quality standards section. Measuring productivity has been relocated from H431 productivity section.

Redeveloped qualification		Current qualification H431		Comments
5. Finance				The content has been streamlined to focus on business finance rather than accounting concepts.
5.1 What is finance?	<p>The role of accounting and finance</p> <p>Financial understanding</p>	<p>Accounting and finance with a business environment</p> <p>Business objectives and strategy</p>	<p>Accounting and finance objectives</p> <p>Measure of Performance: financial and non-financial</p>	<p>A newly focused topic which combines the role of finance with financial literacy.</p> <p>We have listed the financial terms that need to be covered, most of these can be found in H431 (financial statements).</p> <p>The difference between cash (flow) and profit remains unchanged. Business failure due to a lack of finance is new explicit content.</p>
5.2 Costs, revenue, profit and loss	<p>Costs and revenue</p> <p>Break-even analysis</p> <p>Profit and profitability</p>	<p>Management accounting</p> <p>Financial accounting</p>	<p>Costs, revenue and profit</p> <p>Break-even analysis</p> <p>Ratio analysis</p>	<p>We have combined and streamlined the first two management accounting topics of H431 and added the relevant profitability ratios to this section.</p> <p>In the first section we have removed the concepts of direct/indirect costs; cost centres and profit centres; full, absorption and marginal costing methods.</p> <p>In the second section we have removed stepped fixed costs.</p> <p>We have clarified the types of profit to be covered, and the ratios required to analyse profit margin.</p>
5.3 Budgeting	<p>The purpose of budgeting</p> <p>Variance analysis of budgets (cost, revenue and profits budgets)</p>	<p>Management accounting</p>	<p>Budgets and variance</p>	<p>Despite a change in presentation, this content remains similar.</p>
5.4 Cash flow forecasting and liquidity	<p>Cash flow forecasting</p> <p>Liquidity</p>	<p>Management accounting</p> <p>Financial accounting</p>	<p>Cash flow</p> <p>Ratio analysis</p>	<p>We have streamlined H431 cash flow content, by removing all content about cash flow statements. The new emphasis is on cash flow forecasting and liquidity. The two liquidity ratios taken from H431 ratio analysis section have been relocated here.</p>
5.5 Sources of finance	<p>Ways of raising finance</p> <p>Factors affecting the sources of finance</p>	<p>Accounting and finance within a business environment</p>	<p>Sources of finance</p>	<p>The sources of finance to be considered and the factors that affect these have been made explicit, however the content remains essentially unchanged.</p>

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Redeveloped qualification		Current qualification H431		Comments
5.6 Financial statements	The purpose of financial statements Income (profit and loss) statement Statement of financial position	Financial accounting	Income statements Statement of financial position	This is a newly combined section covering both financial statements and their purposes. As most financial statements are now produced using software, the ability to complete financial statements is no longer required. Accounting for depreciation has also been removed.
5.7 Measuring financial performance	Measuring financial performance	Financial accounting	Ratio analysis	We updated the terminology of the ratios and reduced the number of ratios to be considered here to five. The following ratios have been removed; return on equity, non-current assets turnover, shareholder ratios and interest cover. The trade receivable and trade payable ratios only need to be calculated in days (rather than times turned over).
6. External influences				The content has been streamlined to focus on external influences on business, rather than economic theory.
6.1 What is the market?	What is the market? Buyers and sellers Influence of competition on the market	External influences	Demand and supply Market forces Competition	We have refocused this content on the business aspects of this topic, rather than on economics. Supply and demand diagrams have been removed, as has reference to equilibrium.
6.2 The global market	International trade Multinational business considerations Influence of global contexts on a business	External influences	International trade and free trade Global context	These sections have been merged and their content streamlined. Globalisation has been replaced by global competition. Free trade and trading blocs have been removed. The influence of global contexts to be considered have been made explicit.
6.3 Political, social, economic and technological influences	Political influences on a business Economic influences Social influences on a business Technological influences on a business	External influences	Political factors Economic factors Social factors Technological factors	The content of these four external influences has been made more explicit. The content, however, remains similar. The one exception being economic factors where monetary, fiscal and supply-side economic policies have been removed.

Component 03: Strategy, risk and managing change

Redeveloped qualification		Current qualification H431		Comments
7. Strategy, risk and managing change				Themes from H431 have been combined to form a new focus on corporate decision making.
7.1 Business planning	Business planning	Business objectives and strategy	Business plan	We have increased the emphasis on the purpose of business planning and business plans. However, the content relating to business plans is essentially unchanged, but the 'Plan-Do-Review' cycle has been removed.
7.2 Business strategy	The meaning and purpose of business strategy Models of business strategy	The operations strategy The finance strategy The marketing strategy Human resources strategy Marketing within a business environment Business objectives and strategy	The strategy The strategy The strategy The strategy Marketing resources Ansoff's matrix Models of strategic change	We have brought together various parts of H431. The content relating to the meaning and purpose of business strategy remains unchanged. The content of Ansoff's matrix and Porter's 5 forces remain unchanged. The focus of SWOT analysis has been widened beyond marketing to strategic decision making. The specific analysis of PEST factors (covered in component 02 section 6.3) has been added as a tool.
7.3 Strategic decision making and implementation	The process of decision making Interrelated business decision making Strategic implementation	Business objectives and strategy Human resource management within a business environment	Risk and uncertainty Opportunity cost Decision making Strategy and implementation Organisation	The focus of this new topic builds from component 01 section 1.1. The section includes a consideration of opportunity cost, the stages of decision making, the interrelated nature of business decision making and the strategic implantation of these decisions. The content of opportunity cost remains unchanged. Organisational culture as it affects strategic implementation has been relocated to here, and the four cultures to be considered made explicit.

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Redeveloped qualification		Current qualification H431		Comments
7.4 Investment decisions	Investment decisions	Management accounting	Investment appraisal	The content has been relocated but remains similar.
7.5 Managing risk	The process of decision making Insurance	Business objectives and strategy	Contingency planning and crisis management	This is a newly focused topic, which updates the content of H431 and adds new content relating to insurance.
7.6 Change management	Causes of change Effects of change Barriers to change Managing and implementing change Monitoring change management	Change	Causes and effect of change Managing change	We have streamlined the content to emphasise the practical nature of this topic and the use of Lewin's change management model. The identification of types of change is no longer required. McKinsey's and Kotter's models of change management have also been removed.
7.7 Ethical, legal, environmental and sustainability issues	Ethical issues Legal issues Environmental issues Sustainability Environmental, social and governance (ESG)	External influences Business objectives and strategy	Ethical factors Corporate social responsibility (CSR) Legal factors Environmental factors	Issues affecting today's decisions have been combined to improve cohesion and comprehension. Ethical factors and corporate social responsibility remain essentially unchanged, but the content has been made more explicit. Legal factors have been streamlined to focus specifically on consumer protection and employee protection (including health and safety). Environmental factors to consider remains essentially unchanged, but the content has been made more explicit. We have given sustainability its own focus and made explicit the concepts to be considered.

Content new to our redeveloped qualification (H436)

New qualification component number	Topic	New qualification section number	New qualification section title	New qualification content
01	Business activity	1.1.1	Enterprise and business activity	Intrapreneurs
01	Business activity	1.2.3	Other forms of business enterprise	Not-for-profit organisations and social enterprises
01	Business activity	1.6.1/1.6.2	Customer journey	Stages of the customer journey and customer experience
01	Marketing	2.3.3	Market segmentation	Demographic, geographic and psychographic
01	Marketing	2.4.2	Price	Dynamic pricing and freemium pricing
01	Marketing	2.4.3	Promotion	Classifying promotions as non-digital or digital including search engine optimisation (SEO), pay-per-click (PPC) and chatbots
01	Marketing	2.6.1	Technology in marketing	Big data, artificial intelligence (AI), gamification, virtual reality and augmented reality
01	People	3.1.2	Ways of working	Shift working, hybrid and self-employed
01	People	3.3.3	Employee morale, health and wellbeing	Work-life balance, mental health awareness and equality, diversity, inclusion and belonging (EDIB)
01	People	3.4.1	Leadership	Transformational leadership style
01	People	3.6.2	Selection	Assessment centres
01	People	3.7.1	Training and development	Onboarding
02	Operations	4.1.3	Technology in production	Cloud services, nanotechnology, augmented reality, artificial intelligence (AI) and 3D printing
02	Finance	5.1.1	The role of finance	Business failure due to lack of finance including bankruptcy, liquidation and administration
03	Business strategy	7.2.2	Models of business strategy	PEST analysis
03	Managing risk	7.5.2	Insurance	Purpose of insurance and types of insurance
03	Ethical, legal environmental and sustainability issues	7.7.4	Sustainability	Sustainability considerations including supply chain transparency and traceability, net zero, circular economy, nature positive approaches, the three Rs (reduce, reuse, recycle), green technology, greenwashing

Current content not in the redeveloped qualification

Current qualification content not in the new qualification	Area of study currently found in	Section of content currently found in
Factors of production	Introduction to business	Enterprise
Co-operatives	Introduction to business	Franchises and franchisees
Strategic alliances and joint ventures	Introduction to business	External growth
Mission statements	Business objectives and strategy	Mission statement
Plan-Do-Review cycle	Business objectives and strategy	Business plan
Porter's generic strategies	Business objectives and strategy	Models of strategic change
Delphi technique	Business objectives and strategy	Forecasting
Time series analysis	Business objectives and strategy	Forecasting
Decision trees	Business objectives and strategy	Decision trees
Market structures: monopoly, oligopoly, monopolistic competition	External influences	The market, market size and growth
Demand and supply diagrams and the concept of equilibrium	External influences	Demand and supply
Globalisation	External influences	Global context
Free trade and trading blocs	External influences	International trade and free trade
The European Union	External influences	The European Union
Emerging markets	External influences	Emerging markets and the global environment
Economic policies: monetary, fiscal and supply-side	External influences	Economic factors
Legislation concerning data protection, intellectual property, planning and financial conduct	External influences	Legal factors
Classifications of types of change including catastrophic, crisis, contingency, strategic, tactical and operational	Change	Causes and effect of change
McKinsey 7-S and Kotter's 8 Step change management models	Change	Managing change
GAAP, Accounting concepts and conventions	Accounting and finance within a business environment	Accounting concepts
Classification of costs as direct, indirect and overheads	Management accounting	Costs, revenue and profit
Cost centres and profit centres	Management accounting	Costs, revenue and profit
Full, absorption and marginal costing	Management accounting	Costs, revenue and profit
Stepped fixed costs	Management accounting	Break-even analysis
Cash flow statements	Management accounting	Cash flow

Current qualification content not in the new qualification	Area of study currently found in	Section of content currently found in
Working capital	Management accounting	Working capital
Accounting for depreciation	Financial accounting	Statement of financial position
Interest cover, non-current assets turnover, return on equity, dividend per share, dividend yield, earnings per share, price/earnings per share ratios	Financial accounting	Ratio analysis
Communication	Human resource management within a business environment	Communication
Compressed hours, annualised hours, term-time working, structured time off in lieu, job sharing and zero hours contracts (although the broader content of flexible working remains)	The workforce	Workforce planning
Training needs analysis	The workforce	Training
Workforce appraisal	The workforce	Appraisal and workforce performance
Lateness, holiday entitlement and performance related pay calculations	The workforce	Appraisal and workforce performance
Functions of management	Management	Functions of management
Leadership theory: including trait theory (Carlyle and Galton, McGregor's Theory X and Y), behavioural theory (Blake and Moulton's managerial grid), contingency theory (Lewin, Tannenbaum and Schmidt's behavioural continuum) and functional (Adair's Three Circles)	Management	Leadership
Motivation theory: including content theory (McClelland, Herzberg, Maslow), expectancy theory (Vroom), goal-setting theory (Locke, Drucker's management by objectives) and excellence theory (Peters)	Management	Motivation
Cluster, quota and convenience sampling methods	Customer needs	Identifying customer needs
Normal distribution and standard deviation	Customer needs	Identifying customer needs
AIDA, DAGMAR and ATR	Customer needs	Anticipating consumer needs
Value analysis	The marketing strategy	Product
Marginal pricing and contribution pricing	The marketing strategy	Price
Cross elasticity of demand	The marketing strategy	Price
Classifying promotions as above the line and below the line	The marketing strategy	Promotion
Job, batch and flow production	The production process	Methods of production
Program evaluation and review technique (PERT)	The production process	Project management
Kanban	Productive efficiency	Stock control

Current qualification content not in the new qualification	Area of study currently found in	Section of content currently found in
Lean production	Productive efficiency	Lean production
Total quality management (TQM)	Productive quality (fit for purpose)	Internal quality standards
British Standards (BS), European Standards (EN) and International Standards (ISO)	Productive quality (fit for purpose)	External quality standards
Subcontracting, offshoring and re-shoring	Productive quality (fit for purpose)	Location and logistics

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