

# YEAR 12 - BUSINESS

WEEK 26 (21<sup>st</sup> to 25<sup>th</sup> February, 2021)

Monday, 22<sup>nd</sup> February: Two Zoom sessions during the 6<sup>th</sup> and 7<sup>th</sup> lessons. Zoom intimation and details will be sent on Google Classroom

## Theme 2

### Chapter 32: Break-even

Learning Objective:

- Learn what is Contribution and how to calculate it using formula.
- Learn to calculate the Break-even point using formula and also identify it on a graph.
- Learn how to calculate BEP using contribution
- Learn about the Margin of Safety
- Analyse the opportunities and drawbacks that the BEP presents.

Lesson Outcome:

They will be able to:

- State and explain the different external sources of finance
- Explain the methods of external financing.
- Analyse the conditions each external source of finance could be used

Monday- 6 <sup>th</sup> and 7 <sup>th</sup> period Zoom	<p>Zoom Meeting (details to be intimated on Google Classroom)</p> <p><i>Introduction:</i> Share the Learning Objectives and Lesson Outcomes with the students.</p> <p><i>Teacher Input:</i> Recap the topic- Sales, revenue and Costs. Explain Contribution, Break-even Point and Margin of Safety- concepts, formula and calculation and graphical presentation. Explain how to calculate each of them and what limitations the BEP presents.</p> <p><i>Homework:</i> Gowda Chanda case study to be worked out and posted on GC</p> <p><i>Resources:</i> Textbook Pgs 181 to 184, Device, Notebook and stationary</p>
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