



ICB

ACCREDITED BUSINESS
QUALIFICATIONS

Business Management 1 (BMT1)

CURRICULUM STATEMENT

APRIL 2026 – MARCH 2027

Curriculum Statement: Business Management 1

What is management?

- Explain the nature and definition of management;
- distinguish between the different levels of management;
- demonstrate an understanding of the generic tasks of managers; and
- outline the development of management theory through the years.

Management and the environment

- Identify the scope of management in different types of organisations;
- discuss the management of businesses according to their size;
- explain the role of managers in modern organisations;
- distinguish between the different management disciplines;
- demonstrate an understanding of the influence of the business environment on management practices;
- describe the common misconceptions about management; and
- recognise the role of the CEO in an organisation.

Financial planning and control

- Prepare a business plan suitable for submission to a financial institution;
- monitor actual performance of an organisation against a budget;
- decide on the purchase of fixed assets based on the highest financial return;
- understand the importance of financial reporting.

Costing and pricing

- Calculate the total production, administration, selling and distribution costs of a product;
- distinguish between fixed, semi-fixed, semi- variable and variable costs;
- carry out a simple break-even analysis;
- calculate a selling price by using the mark-up or the margin;
- apply the concepts of chargeable hours and total hours worked.

Managing working capital

- Calculate the level of working capital in a business;
- identify and explain the dangers of overtrading;
- understand the effects on cash flow of external and internal events and actions;
- prepare a debtors collection schedule as well as a creditors settlement schedule;
- calculate an effective interest rate; and
- calculate an approximate APR.

Working with SARS

- Explain what Value Added Tax (VAT) is, and how the system works;
- explain the VAT registration requirements and VAT periods;
- compare the two bases according to which vendors may be registered for VAT;

- perform basic VAT calculations;
- calculate gross earnings for an employee, including allowances as well as company car and medical aid fringe benefits;
- calculate 'remuneration' and 'balance of remuneration' as defined by SARS;
- calculate 'PAYE remuneration', 'SDL remuneration' and 'UIF remuneration' as defined by SARS;
- complete a monthly EMP201 return reflecting the correct calculation and payment of PAYE, SDL and UIF to SARS;
- complete the annual EMP501 reconciliation for SARS.

Introduction to computing

- Discuss the history of computers briefly;
- learn what a PC is and how it basically works;
- identify the main components of PC Hardware;
- understand why upgrading a PC is important;
- identify various PC Software applications;
- differentiate between hardware and software;
- understand the interaction between Hardware and Software using the IPO cycle;
- understand what networks are used for;
- identify the basic components of networks; and
- explain the advantages and disadvantages of using computers.

The windows operating system

- Understand where the windows concept comes from;
- learn how to use basic tools in Windows;
- learn how to Log On to your PC;
- identify the desktop and the taskbar;
- identify objects in Windows;
- use the recycle bin;
- identify tooltips;
- identify common Window components;
- learn how to control multiple opened Windows;
- learn how to start a programme;
- use the help, support and search tools;
- learn how to adjust PC hardware and PC software properties;
- learn how to change basic mouse properties;
- view the display properties;
- understand user accounts;
- add and remove programmes;
- learn what drivers are;
- use Windows Explorer to browse and create folders;
- open and navigate through the Windows Explorer structure;
- learn how to work with files and folders in Windows Explorer;
- create and save a document in Windows; and
- know how to launch a programme.

Working with internet and email

- Learn what e-mail is;
- distinguish the difference between Internet e-mail and network e-mail;
- identify the various Outlook components;
- compose messages in Outlook;
- learn how to format messages; learn how to open a message;
- learn how to add an attachment to e-mail;
- understand why and how to create e-mail folders;
- learn how to move messages to a folder;
- understand how contacts work in Outlook;
- learn how to add and delete contacts in the address book;
- use the help function in Outlook;
- working with electronic calendars;
- schedule appointments and meetings in an electronic diary;
- create and manage contact in an electronic diary;
- understand Internet Basics;
- distinguish between the Intranet and the extranet;
- understand what viruses are;
- identify a web browser;
- understand what the Uniform Resource Locator (URL) is;
- identify the Microsoft Internet Explorer 9 Interface;
- use web-based tools;
- download programs and files from the web;
- understand the workings of a search engine; and
- search the web and getting usable information.