

AQA GCSE Business Knowledge Organisers



The following knowledge organisers cover all of the learning in Year 10 & 11 to prepare you not only for the exam but also support your personal development and next steps.

<u>YEAR</u>	<u>TERM</u>	<u>TOPICS</u>
10	Autumn term	Business in real world,
10	Spring term	Influences on business,
10	Summer term	Operations, HR, Mock exam
11	Autumn term	Finance & marketing
11	Spring term	Marketing, exam preparation & revision
11	Summer Term	Exams
Please see the learning journey at the end of this document for more detailed information		

Legal Structures - The Company Types

Type of Ownership	Example	Advantages	Disadvantages
Sole Trader	Electrician Hair dresser	Faster decisions Don't share profit	Limited finance Lack of ideas Unlimited liability
Partnership	Dentists Vet	More finance More ideas	Must share profits Potential conflict Unlimited liability
Private Limited Company (LTD)	Legal firm Small company	More finance More ideas Limited liability	Must publish accounts Expensive to setup
Public Limited Company (PLC)	APPLE Large company	More finance from share sales Improved profile	Must publish detailed accounts Share variations Expensive to setup
Not-for-profit Organisation	OXFAM TROCAIRE	Reduced tax Some grants Limited liability	Expensive to setup Public opinion affect control

What is the best format of ownership?

Depends on the aims and objective of the business



What are the main aims & objectives for a business?



Aims change because...

Success is measured by...

- Competitor actions
- Lack of funds
- Economy changes

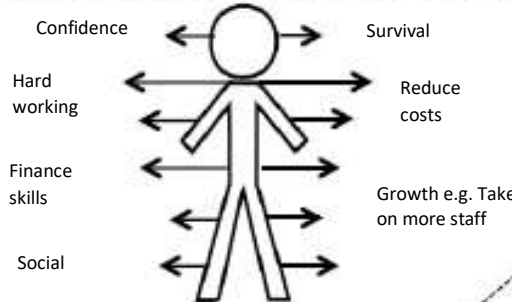
- Growth of company e.g. more staff
- Increased revenue and profits
- Reduction of costs

Why would you want to start a business?

- * -Increased income
- * -Do something you enjoy
- * -Fill a gap in the market
- * -Provide Jobs

Entrepreneur Skills

Entrepreneur Objectives



AQA GCSE BUSINESS

BUSINESS IN THE REAL WORLD

HOW CHANGES IN EXTERNAL ENVIRONMENT AFFECT BUSINESS	
LEGAL -May increase costs e.g. new equipment/increased minimum wage	ENVIRONMENTAL -Grants may be available to companies using renewables/clean energy.
ECONOMICAL -Changes in interest rate may increase or decrease consumer demand which may impact on sales in a positive or negative way.	TECHNOLOGY The use of new technology eg robotics may help to reduce costs and offer an advantage over rivals

Goods

Service

- Physical product, you can see and touch e.g. PEN
- Non-Physical product, you pay for a skill e.g. dentist

Factors of Production

C APITAL
E NTERPRISE
L AND
L ABOUR

Opportunity Cost is...

The option which you must sacrifice in order

To pursue your current business option

e.g. a company may sacrifice advertising to save funds

Primary

- Raw Materials e.g. OIL

Secondary

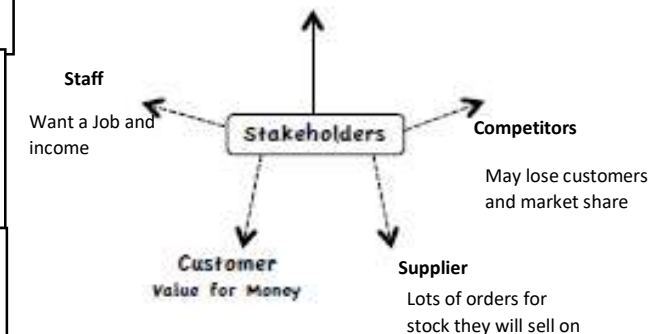
- Manufacturing e.g. CARS

Tertiary

- Retail-selling products e.g. TESCO

Government

Taxes from successful business



Explain how there may be stakeholder conflict..

Customer may want cheapest price whilst owners may want a higher price to maximise profits

KEYWORDS-UNIT 1

You **must** learn all these words!

1. **Enterprise:** The actions of someone who takes a risk by setting up, investing in and running a business.
2. **Entrepreneur:** Someone who takes a calculated risk to make a profit through starting a business.
3. **A Business:** An organisation that exists to produce goods and services on a commercial basis to customers.
4. **Good:** Physical tangible product which you can see and touch. E.g a pen.
5. **Service:** Where you pay an individual for their expertise e.g. Hairdresser
6. **Need:** A product/service you require to live. E.g. food
7. **Want:** A product/service you don't require to live but may enhance your life. E.g. Laptop
8. **Opportunity cost:** is measuring the cost of what you purchase in terms of the alternative that you have given up.
9. **Social enterprise:** A business which is setup with other objectives in mind apart from profit .e.g. to provide employment
10. **Factors of production:** These are the resources that businesses use to provide goods and services. These are land, labour, cost and enterprise.
11. **Inflation:** The natural tendency for prices to increase over time.
12. **Exchange rates:** The value of one currency in comparison with another.
13. **Interest rate:** Interest rate is the amount charged, expressed as a percentage by a lender(bank) to a borrower(consumer).
14. **Unemployment rate:** The amount of people in an area who do not have a job at a given time. Usually expressed as a percentage of the overall population.
15. **Business legislation** Where you pay an individual for their expertise e.g. Hairdresser
16. **PESTEL:** An acronym used to remember external factors which affect a business Political, economic, Social trends, Environmental and Legislation.
17. **External factors:** Factors which are outside of a business's control but which they must respond to in order to be competitive.
18. **Primary sector:** This is the sector in an economy associated with extracting/farming resources. .e.g. oil, coal mining, growing crops
19. **Secondary sector:** This is the sector in an economy associated with manufacturing a product using the raw materials. E.g. Corn flakes from corn.
20. **Tertiary sector:** This is the sector in an economy associated with supplying/distributing a finished products E.g. Tesco
21. **Sole trader:** A sole trader is an individual owning the business on his/her own. E.g. Plumber
22. **Partnership:** A partnership is formed where a business is started and owned by more than one person. E.g. Vets practise
23. **Unlimited liability:** The owners are personally responsible for any debts, if there is not enough money in the business to pay these when require. E.g. may lose house.
24. **Limited Company:** A company is formed when a business is set up to have a separate legal identity from its owners.
25. **Shareholder:** A person who purchases a share in a limited company in exchange for a share of profits.
26. **Dividend:** A share of profits given to shareholder at end of year.
27. **Annual General meeting(AGM)** Yearly meeting where profits and size of dividend are declared.
28. **Economies of scale-** The benefits a business enjoys from being larger in size e.g. bulk buying and investment in robots/automaton
29. **Diseconomies of scale-** The weaknesses a business experiences from being larger in size e.g. slower communication, demotivation of staff
30. **Business aim:** Long term overall goal a business wants to achieve e.g. Maximise profit, Growth or survival, be ethical
31. **Objectives:** The short term targets a business must complete in order to achieve the business aim.

Name:
AQA GCSE Business - Unit 2

What are ethics?

Ethics are the principles a business follows to ensure it conducts its trade in a way that is deemed fair and right.

How can a business behave ethically?

- Pay farmers/workers a fair price (Fair trade)
- Don't test on animals
- Source raw materials from sustainable sources

How can a business activity effect the environment?

Irresponsible waste Dumping	Damage ecosystems of animals	Over usage of resources e.g. oil
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How can a business act responsibly?

Dispose waste responsibly Use sustainable resources e.g. solar

Being A More Environmentally Friendly & Ethical Business

<p>Advantages</p> <ul style="list-style-type: none"> + Better brand image = increase price (USP) + Better sales Easier recruitment 	<p>Disadvantages</p> <ul style="list-style-type: none"> - More costly - Less efficient - Possibly less competitive price
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To compete with rivals a business must...

- Sell at a fair price
- Offer good quality
- Offer good customer satisfaction

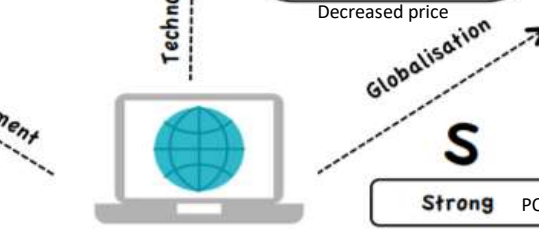
How can businesses minimise risk?

- Market Research
- Be Cautious
- Keep costs down as much as possible
- Set targets and review regularly

E-Commerce is...
The buying and selling of goods and services Online using the internet

- Digital Communication Examples**
- Email
 - social media
 - websites

- E-Commerce Benefits**
- Global market of customers
 - Increased selection for customers
 - More convenient do not have to leave home
 - Decreased price



Explain The Advantages to UK Businesses of Globalisation

- Increased markets
- Cheaper Labour and Raw Materials
- International Specialisation

Explain The Disadvantages to UK Businesses of Globalisation

- International competitors with cheaper costs
- Shifts from manufacturing to services (UK)
- Vulnerable to changes internationally

How can UK businesses compete internationally?

- Increased quality
- Offer unique products not available in other parts of world



AQA GCSE BUSINESS INFLUENCES ON BUSINESS

Legislation

<p>Positive Effects of laws on Business</p> <ul style="list-style-type: none"> Happier staff Decreased court cases (legal fees) More productive staff Increased brand image 	<p>Employment Law</p> <p>Health & Safety</p> <p>Consumer Law</p>	<p>Negative Effects of laws on Business</p> <ul style="list-style-type: none"> Increased costs of equipment e.g. hard hats Increased staffing costs -May lead to redundancies
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Economic Climate

A weak economic climate leads to...

- Increased cost of borrowing
- Decreased investment
- Decreased business growth

Interest Rates Decreased

- Decreased reward for borrowing so spending increases
- Decreased charge for borrowing so spending on credit cards increases

Interest Rates Increased

- Increased reward for borrowing so spending decreases
- Increased charge for borrowing so spending on credit cards decreases

How do changes in interest rates affect business & consumer spending?

KEYWORDS-Topic 2

You **must** learn all these words!

1. **Minimum wage:** Minimum amount an employer is allowed to pay an employee in UK
2. **Equality act:** A law which ensures that all workers must be treated the same with regard, hiring pay and conditions, This is irrespective of gender, age, disability etc.
3. **Health and safety act 1974:** Requires all employers to provide safe places of work, this includes providing safety training and equipment as required.
4. **Consumer law:** A set of laws which protect the consumers of goods. All products must be fit for purpose, match description and of satisfactory quality.
5. **Employment law:** A set of laws that protects the rights of workers .e.g.minimum wage and health and safety act
6. **E-commerce:** The buying and selling of good online.
7. **Ethical business:** The use of fair and right practises when conducting business.
8. **Employment rate:** The amount of people employed in a country.
9. **Diversification** Where two businesses join together in completely different markets
10. **Domestic income:** The take home pay of an average person in a population
11. **Interest rate:** The % charged on top of a loan in order to use the service. E.g. 10% on £100 loan requires you to actually pay back £110.00.
LOW INTEREST= cheaper to borrow on loans> increased business and customer spending
HIGH INTEREST= More expensive to borrow
12. **Market:** The particular type of industry that a business currently operates in e.g costa is in the coffee market and nike the sportswear market.
13. **Competitive market:** Some markets are particularly challenging to gain loyal customers in. This is due to there already being many well established brands e.g. sportswear.
14. **Competition:** The reality that all businesses must challenge each other for customers based on aspects such as cost, quality and image.
15. **Globalisation:** The move towards products and services to be traded throughout the world
16. **Exchange rate:** The value of one currency in comparison to another. When a currency improves its worth it is said to be getting stronger.
17. **SPICED:** Strong pound imports cheaper exports dearer. An acronym for remembering the impacts of a strong pound.
18. **Stakeholder:** Individuals or groups of people who have an interest in a business
19. **Entrepreneur:** Someone who starts a business with a view to selling a good/service and trying to make a profit. E.g. dragons den contestants
20. **Enterprise:** The ability to spot potential business opportunities. Some who can spot new businesses is said to be very enterprising.
21. **Business risk:** An educated chance taken in business in order to improve profits or business performance.
22. **Business uncertainty:** This is the fact that in business we can never be 100% sure of the outcome and have to take educated risks.

Market research: Research carried out before launching a new product or business to determine what customers want and what rivals may be doing

Name:
AQA A-Level Business - Year 1 - Unit 4

EFFICIENCY

Using fewer inputs to produce a given output

Increasing labour productivity

Methods

- Training
- Financial rewards

Difficulties

- Resistance to change
- Costs

Using Capacity More Efficiently - How?



Use Technology

Benefits

- Reduce error/wastage
- Cheaper long term

Problems

- High initial cost
- Training required for staff to use

Choosing the Right Mix of Resources

Capital Intensive	Labour Intensive
Business that requires huge amount of investment to operate e.g. property	Business that requires huge amount of labour to operate e.g. mining

LEAN PRODUCTION

Requires a committed and co-operative workforce focused on reducing waste. Explain one way of reducing waste.



Increased staff training, reviewing processes to save time and money, Just in time stock management.

How does efficiency lead to lower costs per unit?

less wastage > more products per hour >

IMPROVING QUALITY

A quality product will satisfy customer needs.

Quality Assurance

The reviewing of processes with a view to consistently producing high quality items

TQM

The approach to make all employees responsible for the management and improvement of quality

Benefits of Improving Quality

Increased customer satisfaction, decreased returns, increased market share, increased brand image, decreased recruitment costs

Consequence of poor quality

Legal action
Loss of customers



4. DECISION MAKING TO IMPROVE OPERATIONAL PERFORMANCE

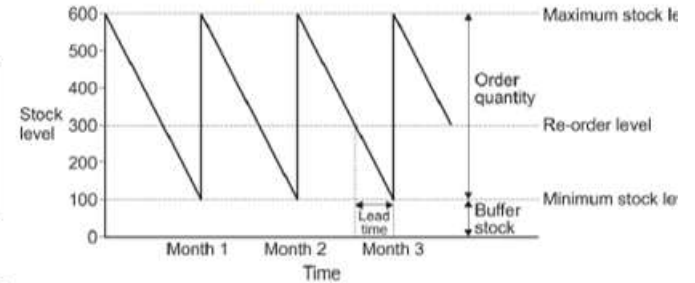
List three typical Operational objectives

- *
- *
- *

How do you calculate/explain the following?

Labour Productivity The output per worker over a particular time period	Capacity The amount of its output ability a firm is current using.
Unit Cost The costs associated with each product unit produced.	Capacity Utilisation The amount of its output ability a firm is current using.

MANAGING INVENTORY (Stock)



Using the key terms explain what this chart shows...

Max amount of stock they can hold is 600, the level at which they re-order is 300, the time taken for the delivery to come i.e. the lead time is approx. 0.5 month, this firm always keeps a buffer stock of 100.

Give three influences on the amount of stock held

- * Size of warehouse, Cash-flow, how risk minded firm is.
- *
- *

Explain how a business manages supply to match demand...

MANAGING THE SUPPLY CHAIN

Businesses aim to have the right _____ in the right _____ at the right _____. This requires managers to decide _____ to produce, _____ to produce and _____ to produce.



Just-In-Time (JIT)

Benefits

Minimum stock required to be held, less pressure on cashflow, less risk of stock not selling

Drawbacks

Less flexibility, cannot take advantage of economies of scale, dependent on good supplier relations



On-the-job training: is given in the workplace

Off-the-job training: is provided outside the em-

Induction Training: the training given to an em-
ployee when he or she first starts a job.

Off the Job Training: Training that takes place away from the organisation, for example in a hotel conference room or college

On the Job Training: Training that takes place at the actual place of work, for example, sitting next to a more experienced employee

Organisational Structure: The framework of a business that shows the lines of authority and accountability as well as the chain of command

Person Specification: A document that outlines the skills and qualities a person needs to do a job

Recruitment: The process of finding suitable people to fill a job vacancy

Centralisation: Where all key decisions in a business are made centrally, usually by Head Office

Chain of Command: The path (or chain) down which orders (or commands) are passed. In a company this goes from the board of directors, through senior managers, middle managers, supervisors to the most junior employees.

Customer Service: The experience that a customer gets when dealing with a business and the extent to which that experience meets and exceeds the customer's expectations

Decentralisation: Where the authority to make decisions is spread out through the business

Hierarchy: Structure of different levels of authority within an organisation, one on top of the other

Line manager: Employee who is responsible for overseeing the work of others further down the organisation's hierarchy

Minimum wage: The lowest payment per hour that can be made to a worker.

All of these Keywords MUST be learned!

Appraisal A method of assessing and evaluating the performance of an employee over a set period of time

Autocratic Management style that involves managers making all the key decisions and telling staff

Centralisation Where all key decisions in a business are made centrally, usually by Head Office

Decentralisation Where the authority to make decisions is spread out through the business

Democratic Management style that involves managers involving staff in the decision making process

Division of Labour Process of dividing up a job into much smaller, repetitive tasks and allocating workers to these individual tasks

Divorce of ownership and control When a public limited company is owned by the shareholders yet controlled by the directors

Entrepreneur Someone who sets up their own business and takes all of the risk

External Recruitment Recruiting staff from outside of the organisation

Horizontal Integration Where two businesses join that are in the same industry and in the same stage of production

Internal Recruitment Recruiting staff from within the organisation

Job Description A document that outlines and explains what a job entails, for example, key duties and responsibilities

Job Production Method of production that involves making unique or one-off items to specific customer requirements

ORGANISATIONAL STRUCTURES



Tall

- +Experienced staff make decisions
- +Middle Managers less stressed
- Takes longer to communicate
- Staff have less freedom = demotivated

FLAT

- +Less employees overall
- +faster/clearer communication
- +Staff more freedom = motivated
- middle managers more stressed
- Staff have more freedom = mistake possibly made



Internal Recruitment
Where candidates for a job vacancy come from **within** the organisation

External Recruitment
Where candidates for a job vacancy come from **outside** the organisation



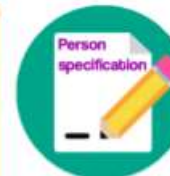
Job Description
Document stating information about the duties and tasks of the job



Hierarchy	Refers to the management levels within an organisation
Span of Control	Measures the number of subordinates reporting directly to a manager
Chain of Command	Is the path of authority along which instructions are passed, from the CEO downwards
Delayering	A popular strategy to remove one or more levels of hierarchy from the organisational structure
Delegation	Is when managers entrust tasks or decisions to subordinates
Line Managers	Are responsible for overseeing the work of other staff
Subordinates	Report to Line Managers.
Lines of Communication	Are the routes messages travel along.

Part-Time
Takes place when an employee works for fewer than the normal number of working hours per week

Full-Time
Occurs when someone works a number of hours equal to the normal working week (normally 35-40 hours)



Person Specification
Document setting out the qualifications and skills required by an employee to fill a particular job

Job Share: When two people are retained on a part-time basis to perform a full-time job

Salary
A fixed annual sum paid monthly to employees



Wages
A fixed payment to employees based on hours worked

Commission
This is a payment made to employees based on the value of sales achieved

Job Enrichment
Designing a job to give interesting and challenging tasks

Fringe Benefits
The 'extras' that employees may receive in addition to their pay (e.g. company car)



Staff Retention:
The proportion of a business's workforce who remain with a business for a period

5. Marketing



Market Segmentation
When a market is divided into different groups of needs and wants. Can be done by: Age, Gender, Location, Income.

- Benefits:**
- ⇒ Set the price appropriately
 - ⇒ Target its customers more precisely with promotion
 - ⇒ Develop products to better meet customer needs

Price:
How much the customer pays for the product and the strategy the company adopts.



Price Skimming: Setting a high price before other competitors come to the market.

Price Penetration: Initial low price used to build market share.



Competitive Pricing: Matching the price of competitor products.

Loss Leader: A product sold at a loss to attract customers.



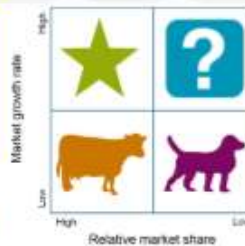
Cost Plus: A pricing strategy in which the selling price is determined by adding a specific amount.



Marketing Mix
The set of marketing tools that the firm uses to pursue its marketing objectives



Promotion: How the customer is persuaded to buy the product



Methods of research



Product: The product or service that the customer obtains.

Product Life Cycle: The stages a product passes through during its life

Unique Selling Point: A factor that differentiates a product from its competitors

Brand Image: The general impression of a product held by real or potential customers

Product Portfolio: Businesses aim to have a range of goods and services to mitigate against the decline phase of the product life cycle.

Market Research: Where a business gathers information about competitors, target markets or customers.



Primary Research: Where a business gathers information first-hand, at the time.

Secondary Research: Using information gathered previously, or by somebody else



5. Marketing: Keywords: Must be learned

Advertising Methods of communicating to customers using a variety of media to try and attract customers to purchase a product or service

Boston matrix: A tool used to divide up products based on their market share and also the growth rate of that market.

Cost-plus pricing Pricing strategy that involves adding an amount of profit to the cost of producing the product

Direct Marketing Method of promotion that involves contacting potential customers directly, for example, direct mail

Diversification Where two businesses join together in completely different markets

Economies of Scale The benefits a firm gains from an increase in its scale of production

Ethical Objectives A special target for a business to do the right thing

Extension Strategies Methods a business uses to try and extend the sales of a product

Loss-leader pricing Pricing strategy that involves setting a price that is below the cost of making the product

Mail Order Method of distribution that allows customers to buy products and receive them through the post

Marketing Mix A combination of factors which help a business to take in to account customer needs when marketing a product. Known as the 4 Ps (product, price, place, promotion)

Market Share The proportion of the total sales of a market that are sold by one business

Multinational A business that operates in more than one country

Primary Research Market research that has been obtained for the first time

Product Life Cycle The sales of a product from its initial development to its eventual decline

Product Portfolio The range of products offered by one business

Promotion The different ways that firms try and attract customers to buy a product or service

Quality A product or service that meets customers expectations

Sponsorship Form of promotion that involves a business paying for an event or activity in order to gain extra publicity

Stakeholder Individuals or groups of people who have an interest in a business

Total Quality Management A method of quality assurance whereby every worker takes responsibility for quality

Vertical Backward integration Where two business join in the same industry but where one business is further back in the stage of production

Vertical Forward integration Where two businesses join together in the same industry but where one business is further forward in the stage of production

Wholesaler A business that buys stock in bulk from suppliers, breaks stock down into smaller units and sells these onto retailers

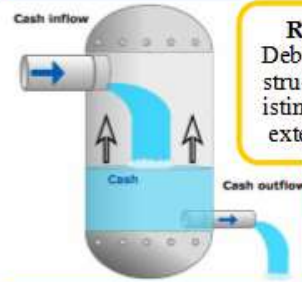
Sources of Finance: The sources a business uses to obtain capital.



Sources of Finance

Retained Profit	Is the profit kept in the company rather than paid out to shareholders as a dividend. Retained profit is widely regarded as the most important long-term source of finance for a business.
Loan	Money borrowed from a bank or family member which is usually paid back with interest.
Mortgage	A long term loan (eg. 25 years) that requires monthly payments and is leverage against buildings.
Sale of Assets	Selling unwanted or underused assets to raise funds. EG. Capital Equipment.
Overdrafts	A short term finance option, allowing the business to withdraw more money than they have in their bank account. Charges apply.
Trade Credit	Suppliers will offer the business a set number of days before they have to pay invoices. (Normally 30- to 60 days).
Hire Purchase	Rather than spend money on capital machinery, businesses will enter into an agreement whereby they pay a monthly fee to spread the cost.
Government Grants	There are several government grants available to support businesses in the UK, especially in areas of high unemployment.

Cash Flow: The total amount of money being transferred into and out of a business.



Rescheduling Payments
Debt rescheduling refers to restructuring the terms of an existing loan of bond in order to extend the repayment period.

Average Rate of Return
ARR = average yearly profit x 100 ÷ cost of investment

Net Cash Flow: The difference between a company's cash inflow and outflows in a given period.

Opening Balance: The amount of cash in the account at the start of the period (e.g. month)

	Jan.	Feb.	March
Inflows			
Sales	1030	1150	1140
Total Inflow	1030	1150	1140
Outflows			
Rent & Rates	0	0	630
Wages	700	700	700
Supplies	270	300	300
Total Outflow	970	1000	1630
Net cash flow	60	150	-490
Opening Balance	0	60	210
Closing Balance	60	210	-280

= Total cash in - total cash out
= End of previous month
= Net cash flow + balance at start of month

Analysing Business Performance

Current Assets	Assets that the business only expects to have for a short time (cash, raw materials)
Fixed Assets	An asset that the business has for many years (vehicles, premises, equipment)
Current Liabilities	Debts that a business will pay back within the year (or editors [trade credit], overdraft)
Non-Current Liabilities	Debts that will be paid back over many years (bank loans, mortgage)
Gross Profit	Revenue minus cost of sales (C.O.S. = costs involved in directly supplying the goods or service).
Net Profit	Sales Revenue minus cost of sales, overheads and other business costs
Balance Sheet	A document describing the financial position of a company at a particular point in time. It compares assets with liabilities.

Variable Costs	Costs that vary directly with the business's level of output
Fixed Costs	Those costs that do not change when a business changes its output
Total Costs	Fixed Costs + Variable Costs
Sales Revenue	Selling Price x Quantity
Break-Even	The level of production at which a business's total costs and sales revenue are equal. The business is making neither a profit nor a loss.

Profit = Revenue - Total Costs

AQA GCSE Business: 6. Finance: KEYWORDS

Assets Items that a firm owns that are of value, for example, vehicles and stock

Bank Loan A source of finance obtained from a bank that needs to be paid back over a certain time with interest

Cash Flow The movement of cash in and out of a business over a period of time

Current Liabilities Debts of the business that are classed as short term. Usually need to be repaid within one year

Fixed Cost A cost that doesn't change with output e.g. rent

Gross Profit The difference between a firm's sales revenue and its cost of goods sold

Gross Profit Margin $\text{Gross Profit} / \text{sales revenue} \times 100$

Income Statement Financial statement that shows whether a business has made a profit or loss over (usually) (Profit and Loss account) a yearly period

Liabilities Debts that the firm owes

Limited Liability Where the amount that investors can lose if a business fails is limited to the amount that they have invested

Liquidity The ability of a business to meet its short term debts

Long Term Liabilities Debts of the business that are classed as long term. Usually need to be repaid after one year

Mortgage Source of long-term finance that is used by a business to purchase property

Net Profit Margin $\text{Net Profit} / \text{sales revenue} \times 100$

Overdraft Borrowing money from a bank on a short-term basis, by drawing more from the bank account than is actually available. Interest is charged

Profit $\text{Total revenue} - \text{Total Costs}$

Retained Profit Profit that is kept back by the business rather than being paid to shareholders as dividends

Revenue The money a business receives from the sale of its products and/ or services

Statement of Financial Position (Balance Sheet) Financial statement that shows the value of a firm's assets and liabilities

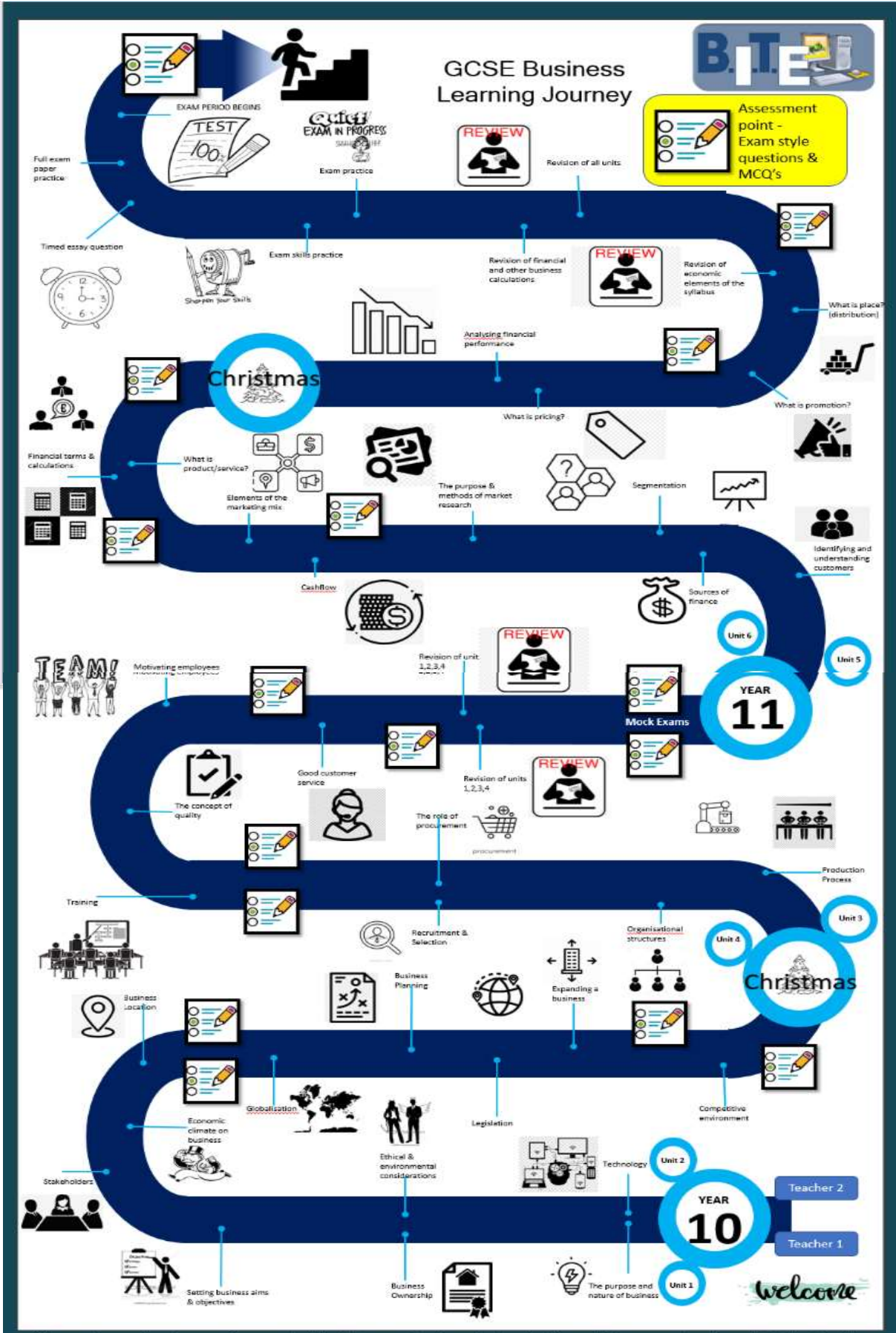
Takeover When one business buys enough shares in another business to take control

Total Costs $\text{Fixed Costs} + \text{Total variable costs}$

Unit Cost The cost of producing one unit. $\text{Outputted units} / \text{total cost to make}$

Variable Costs A cost that changes with output e.g. raw materials

GCSE Business Learning Journey



'There is no shortage of remarkable ideas, what's missing is the will to execute them' Seth Grodin

welcome