



Description for Business with HRM

1. Business Accounting

Unit title: Business Accounting

Unit code: F84M 34

Unit purpose: This Unit is designed to enable candidates to develop their knowledge and understanding in the preparation and use of accounting information within a business organization. Candidate will develop the skills required to prepare basic financial and management accounting reports and, in addition, will also develop the skills, knowledge and understanding to enable them to interpret and use financial information for decision making.

On completion of the Unit candidates should be able to:

1. Prepare financial statements, of a limited company, for internal users.
2. Prepare cash budgets and calculate break even point.
3. Identify the users of financial information and the decisions for which they require this information.
4. Describe the various sources of finance available to an organisation.
5. Analyse the performance and financial position of a business.

Credit value: 2 HN Credits at SCQF level 7: (16 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre. However, candidates would normally be expected to be competent in numeracy and communication at SCQF level 5 or have similar qualifications or experience.

Core skills: There may be opportunities to gather evidence towards core skills in this Unit, although there is no automatic certification of core skills or core skills components. This Unit is designed to give a candidate a basic understanding of the content and use of financial and management accounting statements and reports. It does this in Outcomes 1 and 2 by exposing candidates to the process by which such statements are produced. The emphasis here is therefore on the basic structure of these statements rather than the complications that may arise. In Outcomes 3, 4 and 5 the focus is on the further understanding of financial information.

Assessment: The Unit could be assessed by two Instruments of Assessment. One covering Outcomes 1 and 2, and the other covering Outcomes 3, 4 and 5. The first assessment, which is computational in nature, should be carried out under controlled conditions and should last approximately two hours. The second assessment would require candidates to produce a report and answer questions based on a case study. The write up of the report may take place under controlled conditions



during a session lasting approximately two hours. Candidates may be given a copy of the case study 7-10 days before the assessment takes place.

(1) Outcome 1: Prepare financial statements, of a limited company, for internal users.

- Income statement
- Statement of financial position and statement of changes in equity.
- Adjustments to the financial statements.

(2) Outcome 2: Prepare cash budgets and calculate break even point.

- Cash budgets.
- Fixed and variable costs.
- Break-even point.

(3) Outcome 3: Identify the users of financial information and the decisions for which they require this information.

- The main users of financial information
- The purposes of financial information.
- The sources of financial information.

(4) Outcome 4: Describe the various sources of finance available to a business organisation.

- The sources of finance
- Categories of finance

(5) Outcome 5: Analyse the performance and financial position of a business.

- Statement of cash flows.
- Accounting ratios
- Analysis of financial statements

Evidence requirements for the Unit:

(1) Outcome 1

- Prepare an income statement, a statement of financial position and a statement of changes in equity, from a year end trial balance, for a limited company, for internal use
- Incorporate six year and adjustments into the accounts—other payables, other receivables, depreciation, closing inventory, finance costs and corporation tax.

(2) Outcome 2

- Prepare a cash budget from sales and cost information provided. Costs should include: purchases(cash and credit), raw materials, labour hours and rates, variable production overhead rate, fixed costs, fixed production overheads. Sales should include both cash and credit sales.



- Calculate the opening and closing cash balances.
- Calculate the break even point.
- (3) Outcome 3
 - Identify four relevant users of financial information from: present shareholders, potential shareholders, short-term creditors, long-term creditors, authorities, competitors, employees, analysts, and management
 - Describe the purpose for which each users requires this information
 - Identify the source of relevant information for each user
- (4) Outcome 4
 - With reference to a particular statement of financial position, identify the following sources of finance: current liabilities, loan capital, share capital, and retained profit
 - Describe the characteristics of each source of finance identified
 - Categories each source into short or long term
 - Make appropriate recommendations for further sources of finance linked to a specified purpose and in accordance with good financial management.
- (5) Outcome 5
 - Identify the major inflows and outflows of cash from the given cash flow statement.
 - Accurately calculate at least six key accounting ratios covering the areas of profitability, liquidity, efficiency and capital structure.
 - Analyse the financial statement and statement of cash flows of the business and make recommendations, including appropriate financing options for the future, to improve the business's performance and financial position based on those findings.

Reference:

1. Charles T. Horngren & Srikant M.Datar (2008), Cost Accounting: A Managerial Emphasis, 13th edition, ISBN: 978-8120335646
2. Colin Drury (2007), Management and Cost Accounting, 7th edition, Cengage Learning Business Press, ISBN: 978-1844805662
3. Wood, F. and Sangster, A. (2005) , Frank Wood's Business Accounting, Prentice Hall
4. Alexander, D. and Nobes, C(2001), Finance Accounting - An International Introduction, Prentice Hall
5. Glautier, M.W.E., and Underdown, B.(2001), Accounting Theory and Practice, Prentice Hall
6. Sutton, T.(1999), Corporate Financial Accounting and Reporting , Prentice Hall



2. Business Law: An Introduction

Unit title: Business Law: An Introduction

Unit code:F84P 34

Unit purpose:This Unit is designed to introduce the candidate to the framework of law as it applies within the business environment. The Unit will examine the sources of Scottish law, the contractual relationships between individuals, the contractual relationships between individuals and businesses, and the distinction between types of business relationships. It is primarily intended for candidates who require a knowledge of legal matters in a business context.

On completion of this Unit, the candidate will be able to:

1. Explain the main sources of Scots business law
2. Explain the law of contract
3. Distinguish the legal characteristics of the various types of business organisations and relationships

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills:Entry to this Unit is at the discretion of the centre. However it would be beneficial if candidates possess good communication skills. These may be demonstrated by the achievement of the Core Skill *Communication* at SCQF level 6, or Higher English or equivalent.

Core skills:here are opportunities in this Unit to develop the Core Skills of *Communication* at SCQF level 6, *Problem Solving* at SCQF level 6, and *Information and Communication Technology* at SCQF level 5, although there is no automatic certification of Core Skills or Core Skills components.

Assessment:Assessment for all three Outcomes may take the form of open-book assessments based on stimulus material, either a case study, restricted response questions or a combination of both.

Candidates may compile responses from their own research. Assessments may be integrated between Outcomes.

(1)Outcome 1: Explain the main sources of Scots business law

Legislation

Judicial precedent

Institutional writers

Custom

(2)Outcome 2: Explain the law of contract

Creation of a contract

Defective contracts

Misrepresentation



Breach of contract

Remedies for breach of contract

(3) Outcome3 : Distinguish the legal characteristics of the various types of business organisations and relationships

- 1 The distinction between sole traders, partnerships and incorporated bodies.
- 2 The advantages and disadvantages of different types of business organisations in a legal context.
- 3 General legal provisions relating to management of business organisations Implications of contractual arrangements on business organisations.
- 4 The authority and liability of partners.

Evidence requirements for the unit

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- 1 identify and describe the sources of legislation that are binding in Scots law, quoting at least one example.
- 2 explain precedent as it is used in Scots law.
- 3 explain institutional writing and its role in Scots law.
- 4 explain custom and its role in Scots law

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- 1 identify and describe the essential elements of a contract
- 2 explain the processes of contract formation
- 3 explain Illegality, Errors and Misrepresentation as they relate to a contract
- 4 Identify and explain two types of Breach of Contract
- 5 identify the relevant remedies arising from a Breach of Contract

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- 1 identify the different types of business organisation and distinguish between their authority, liability and ability to manage their businesses, and enter into contracts.
- 2 identify and explain the advantages and disadvantages of different types of business organisation in



relation to their legal requirements.

References

- Robin M. White (2007), *Scottish Legal System*, 4th edition, Tottel Publishing, ISBN: 9781845927783

3. Workplace Communication in English

Unit title: Workplace Communication in English

Unit code: H8T2 33

Unit purpose:

This Unit *Workplace Communication in English* sits at SCQF level 6 and is designed to develop skills in analysing, summarising, evaluating and producing written information in English in a complex vocational context. It also develops practical skills in speaking and responding in English in complex vocational situations. The Unit enhances skills for learning, life and work and there is a particular emphasis on employability. The Unit is for learners for whom English is an additional language. It can be taken as part of a Group Award or as a stand-alone Unit for the purposes of developing written and oral skills for use in complex vocational situations. Work undertaken for the Unit will be in a context appropriate to the learner's Group Award or relevant to an individual's vocational area/discipline.

The Unit embeds and provides automatic certification of the Core Skill of *Communication* at SCQF level 6.

Credit value: 1 Higher National Unit credit at SCQF level 6: (8 SCQF credit points at SCQF level 6)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre.

However, learners should have competence in *Communication Skills* at SCQF level 5 or equivalent. This could be demonstrated by achievement of one of the following:

F3GB 11 *Communication* (Core Skill), SCQF level 5

EE3T 11 *Communication* (NQ), SCQF level 5

C270 11 *English* SCQF level 5

C724 75 *National 5 English*

C222 11 *English for Speakers of Other Languages* SCQF level 5

C727 75 *National 5 ESOL*

IELTS 5.0

Appropriate work experience



Core skills: Opportunities to develop aspects of Core Skills are highlighted in the Support Notes for this Unit specification.

Assessment: Evidence should be generated through assessment undertaken in controlled conditions where arrangements are in place to assure the authenticity of work produced. Since the Core Skill of Communication is embedded in this Unit, it is strongly recommended that you follow the assessment guidelines given.

An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at HN SCQF level 6.

(1) Outcome 1: Summarise and evaluate written information on a complex vocational issue.

- The skills and concepts required for reading and analysing complex text.
- The skills of summarising key information and supporting detail.
- An understanding of the range of types, purposes and uses of business documents.
- Knowledge of the conventions of format and graphic communication.
- An understanding of the impact of language and presentation.
- Skills in evaluating the strengths and weaknesses of written text in meeting an identified purpose and readership.

(2) Outcome 2: Produce written information on a complex vocational issue

- How to select and collate relevant information.
- How to arrange material for impact.
- How to structure information effectively to a prescribed business format.
- How to select register and language appropriate to purpose and readership.
- Accurate use of conventions of expression and style, spelling punctuation and syntax
- Formal conventions of business documents

(3) Outcome 3: Produce and respond to oral communication on a complex vocational issue.

- How to plan and prepare for a formal meeting.
- How to locate, select and present relevant complex information.
- How to organise and structure a contribution to discussion.
- How to respond and adapt to the contributions of others and progress interaction.
- The dynamics of oral communication.
- The format and structure of formal meetings.
- The format and structure of written records of meetings.

Evidence requirements



(1) Outcome 1

Candidates will need to demonstrate skills by summarising and evaluating in detail a complex business text which is concerned with the presentation, analysis and synthesis of a substantial amount of information. The response must be written or recorded and

- summarise the main points and supporting detail
- evaluate the effectiveness of format, language, structure and layout in meeting the needs of purpose and readership

Evidence should be generated through assessment undertaken in controlled conditions.

A summary and detailed evaluation may be made of any complex document, but it is suggested that the text selected could either be one which could provide a model of the type of text to be produced for Outcome 2 and/or would be a source document relevant to Outcome 2 and/or 3. Such integration would encourage skills development and avoid over-assessment. A formal structured complex business report, proposal or article on a relevant vocational issue could provide an appropriate text.

(2) Outcome 2

Candidates will need to demonstrate skills by producing one or more business documents presenting and analysing information on a complex issue. A minimum of 1500 words, should be produced in controlled conditions, meet an agreed brief and be in a prescribed format. Texts should

- Select and collate information effectively
- Present relevant information accurately
- Use a logical structure appropriate for purpose and readership
- Use language and register effectively
- Use conventions of layout and format consistently and accurately
- Use consistently accurate spelling, syntax and punctuation

(3) Outcome 3

Candidates will demonstrate skills by taking part in and documenting a formal meeting which involves at least four others and which has a clear remit involving analysis and decision making relating to a complex vocational issue. A detailed observation checklist and/or a video recording should be retained as evidence of performance for each candidate. Each candidate should

- produce a notice of meeting and agenda
- prepare and present an agenda item accurately and effectively
- use tone, pace and non verbal communication appropriate to a formal meeting
- respond to the contributions of others to progress interaction



- complete an accurate formal record of proceedings

References:

- John.V. Thill, Courtland L. Bovee (2008), *Excellence in Business Communication*, 7th edition, Peking University Press, ISBN 9787301142165
- Kitty O.Locker, Donna S. Kienzler(2009), *Business and Administrative Communication*, 8th edition, China Machine Press, ISBN 9787111157410

4. Communication: Business Communication

Unit title:Communication: Business Communication

Unit code: H7TK 34

Unit purpose:

This Unit *Communication: Business Communication* sits at SCQF level 7 and is designed to develop skills in analysing, summarising, evaluating, and producing complex written business information. It also develops skills in presenting and responding to complex oral business information. The Unit enhances skills for learning, life and work and there is a particular emphasis on employability. The Unit can be taken as part of a Group Award or as a stand-alone Unit for the purposes of continued professional development. Work undertaken for the Unit will be in a context appropriate to the learner's Group Award or relevant to an individual's vocational area/discipline.

The Unit embeds and provides automatic certification of the Core Skill of *Communication* at SCQF level 6

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre. It would, however, be beneficial if the candidate had good communication skills. This may be evidenced by possession of the Core Skills Unit in Communication at Higher level (SCQF level 6), or similar qualifications or experience.

Core skills: This Unit gives automatic certification of the following Core Skill: Communication at Higher level. There are no other Core Skill components included.

Assessment: Evidence should be generated through assessment undertaken in controlled conditions where arrangements are in place to assure the authenticity of work produced. Since the Core Skill of Communication is embedded in this Unit, it is strongly recommended that you follow the assessment guidelines given.

An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at HN SCQF level 7.



(1) Outcome 1: Analyse complex written business information

- The skills and concepts required for reading and analysing complex text.
- The skills of summarising key information and supporting detail.
- An understanding of the range of types, purposes and uses of business documents.
- Knowledge of the conventions of format and graphic communication.
- An understanding of the impact of language and presentation.
- Skills in evaluating the strengths and weaknesses of written text in meeting an identified purpose and readership.

(2) Outcome 2: Produce complex written business documents

- How to select and collate relevant information.
- How to arrange material for impact.
- How to structure information effectively to a prescribed business format.
- How to select register and language appropriate to purpose and readership.
- Accurate use of conventions of expression and style, spelling punctuation and syntax
- Formal conventions of business documents

(3) Outcome 3: Organise and participate in a formal meeting

- How to plan and prepare for a formal meeting.
- How to locate, select and present relevant complex information.
- How to organise and structure a contribution to discussion.
- How to respond and adapt to the contributions of others and progress interaction.
- The dynamics of oral communication.
- The format and structure of formal meetings.
- The format and structure of written records of meetings.

Evidence requirements

(1) Outcome 1

Candidates will need to demonstrate skills by summarising and evaluating in detail a complex business text which is concerned with the presentation, analysis and synthesis of a substantial amount of information. The response must be written or recorded and

- summarise the main points and supporting detail
- evaluate the effectiveness of format, language, structure and layout in meeting the needs of purpose and readership

Evidence should be generated through assessment undertaken in controlled conditions.



A summary and detailed evaluation may be made of any complex document, but it is suggested that the text selected could either be one which could provide a model of the type of text to be produced for Outcome 2 and/or would be a source document relevant to Outcome 2 and/or 3. Such integration would encourage skills development and avoid over-assessment. A formal structured complex business report, proposal or article on a relevant vocational issue could provide an appropriate text.

(2) Outcome 2

Candidates will need to demonstrate skills by producing one or more business documents presenting and analysing information on a complex issue. A minimum of 1500 words, should be produced in controlled conditions, meet an agreed brief and be in a prescribed format. Texts should

- Select and collate information effectively
- Present relevant information accurately
- Use a logical structure appropriate for purpose and readership
- Use language and register effectively
- Use conventions of layout and format consistently and accurately
- Use consistently accurate spelling, syntax and punctuation

(3) Outcome 3

Candidates will demonstrate skills by taking part in and documenting a formal meeting which involves at least four others and which has a clear remit involving analysis and decision making relating to a complex vocational issue. A detailed observation checklist and/or a video recording should be retained as evidence of performance for each candidate. Each candidate should

- produce a notice of meeting and agenda
- prepare and present an agenda item accurately and effectively
- use tone, pace and non verbal communication appropriate to a formal meeting
- respond to the contributions of others to progress interaction
- complete an accurate formal record of proceedings

References:

- John.V. Thill, Courtland L. Bovee (2008), *Excellence in Business Communication*, 7th edition, Peking University Press, ISBN 9787301142165
- Kitty O.Locker, Donna S. Kienzler(2009), *Business and Administrative Communication*, 8th edition, China Machine Press, ISBN 9787111157410



5. Creating a Culture of Customer Care

Unit title: Creating a Culture of Customer Care

Unit code: H1F0 34

Unit purpose: The purpose of this Unit is to enable candidates to recognise and evaluate effective customer care within a relevant work environment. It allows candidates to analyse factors affecting customer care and to judge the effectiveness of a customer care strategy by applying them to the workplace. The Unit emphasises that customer care is a key area of importance and value to organisations and is, therefore, critical to the work of any employee.

On completion of the Unit the candidate should be able to:

- 1 Analyse factors contributing to a culture of customer care.
- 2 Evaluate the customer care strategy of an organisation.

Credit points and level: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: It is recommended that candidates undertaking this Unit possess good communication skills to a level equivalent to at least SCQF level 6.

Core skills: There may be opportunities to gather evidence towards core skills communication and/or problem solving in this Unit, although there is no automatic certification of core skills or core skills components.

Assessment: Evidence for this unit could be generated through two assessments.

(1) Outcome 1: Analyse factors contributing to a culture of customer care.

- Meeting customer expectations
- Dealing with customer care problems
- Customer aftercare
- Obtaining and monitoring qualitative and quantitative customer feedback

(2) Outcome 2: Evaluate the customer care strategy of an organisation.

- Standards for customer care
- Continuous improvement of customer care

Evidence requirements:

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can analyse factors which contribute to a culture of customer care and apply these to evaluate the strategy for customer care in a particular organisation/work situation, which may be real or hypothetical. The analysis should be based on recognised principles of customer care. It should incorporate valid and convincing reasons which highlight the importance of each of the following aspects of customer care:



- Identifying and meeting the expectations of key customers.
- Dealing with two different types of customer care problems.
- Maintaining customer aftercare.
- Obtaining qualitative and quantitative customer feedback.
- Monitoring customer feedback.

The evaluation should refer to recognised principles of customer care and apply them in the context of a specific organisation. It should include:

- A judgement on the suitability of the standards for customer care which have been set by the organisation.
- A judgement of the effectiveness and efficiency of the organisation's customer care strategy.
- Proposals on ways to ensure continuous improvement of customer care in the organisation.

Both judgements should be based on valid and convincing reasons and with examples drawn from the organisation. Each judgement should also arrive at a clear conclusion. The proposals should take into account the conclusions from the judgements and should be realistic and practicable in terms of the organisational/work related context to which they relate.

References:

- James A. Fitzsimmons, Mona J. Fitzsimmons (2007), **Service Management: Operations, Strategy and Information Technology, 5th Edition**, China Machine Press, ISBN 9787111200383
- Robert W. Lucas(2009), **Customer Service: Building Successful Skills for the Twenty-First Century, 3rd edition**, Enterprise Management Publishing House, ISBN 9787801973306
- Ren Lulu, **Case Studies in Customer Services**, Tsinghua University Press, ISBN 9787302106975

6. Economic Issues: An Introduction

Unit title: Economic Issues: An Introduction

Unit code: F7J8 34

Unit purpose: This Unit introduces candidates to fundamental issues in economics with a particular emphasis on the business environment. Candidates will learn about the basic economic problem and how the consumer and other economic agents address this problem. Candidates are introduced to the operation of markets and actions that can be taken to help avoid market failure. The Unit introduces the theory of National Income and the circular flow of income model.

On completion of this Unit, the candidate should be able to:

- 1. Explain the allocation of resources within the economy.



- 2. Explain the theory of National Income.
- 3. Explain and evaluate the role of government policy in the UK market.

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Entry to this Unit is at the discretion of the centre, but it would be beneficial for candidates to have competence in numeracy and communication. This may be demonstrated by possession of the Core Skill Numeracy at SCQF level 4 and/or the Core Skill Communication at SCQF level 5 or equivalent.

Core skills: There are opportunities to develop the Core Skills of Communication at SCQF level 6 and Problem Solving at SCQF level 5 in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Assessment: This Unit may be assessed using an integrative assessment approach for Outcomes 1 and 2, or by using an individual instrument of assessment for each Outcome. Controlled conditions are required where sampling takes place. Assessments may involve the use of stimulus materials and if appropriate, candidates may bring with them a defined amount of notes as source material for assessment undertaken under controlled conditions.

Outcomes 1 and 2 will be assessed using specific questions which may be based upon stimulus material and must be assessed under controlled conditions. Candidates are permitted to bring with them a defined amount of notes as source material. Where the two Outcomes are assessed together in a single assessment the permitted notes for each Outcome should be combined.

Outcome 3 could be assessed under open-book conditions and may take the form of a short investigative exercise with a suggested word guide of approximately 800 to 1,000 words in length excluding any appendices.

(1)Outcome 1 : Explain the allocation of resources within the economy

- The basic economic problem
- Opportunity cost.
- The determinants of demand and supply.
- Interaction within the market.
- Price and income elasticity.

(2)Outcome 2: Explain the theory of National Income

- Circular flow of income.
- Injections and withdrawals.
- Measuring national income.



- Comparison of national income between countries.
- National income growth measured in monetary and real terms

(3) Outcome 3: Explain and evaluate the role of government policy in the UK market

- The role of government in market failure
- Current Government policy
- Government policy instruments
- Evaluation of Government policy

Evidence requirements for the Unit

(1) Outcome 1

Evidence will be presented in response to specific questions which may be based on stimulus material. Evidence must be produced for all parts of the knowledge/skills section. Each time the outcome is assessed candidates will be required to give a satisfactory explanation of:

- explain with an example the basic economic problem
- explain with an example the concept of opportunity cost
- identify changes to demand and supply when two determinants for each are altered
- explain with the aid of a diagram/graphical information the interaction of demand and supply in a given scenario
- explain the concepts of price elasticity of demand and income elasticity of demand in a given scenario

(2) Outcome 2

Evidence will be presented in response to specific questions which may be based on stimulus material. Each candidate will need evidence to show a clear and accurate explanation of the theory of National Income.

Each time the outcome is assessed candidates will be required to:

- create a clear diagram of the Circular Flow of Income with labels showing injections and withdrawals and with reference to this diagram explain the operation of the circular flow
- Describe the Injections and Withdrawals from the Circular flow

The requirements above refer to the first two bullet points listed under knowledge and/or skills and must be assessed on each assessment occasion.

Evidence for the remaining knowledge and/or skills items in this Outcome will be provided on a sample basis. Evidence must be produced for two of the remaining four Knowledge and/or Skills items by showing that for the relevant items of knowledge and/or skills, candidates can:



- describe three different ways that national income is measured and a difficulty associated with each method
- explain the multiplier effect on national income
- identify and explain four difficulties in comparing national income between countries
- explain national income growth both in monetary and real terms

(3) Outcome 3

Evidence will be presented in response to specific questions which may be based on stimulus material.

Each time the outcome is assessed candidates will be required to:

- explain the role of government in market failure
- select one current government policy on either welfare, competition or the environment, and accurately explain the policy selected
- identify and describe the instruments used to achieve the policy
- evaluate the success or failure of the policy in relation to its use within the UK

References

- Bradley R. Schiller (2005), *Essentials of Economics*, 4th Edition, Posts& Telecom Press, ISBN: 9787115135223
- Michael Parkin (2003), *Economics*, 5th edition, Posts& Telecom Press, ISBN: 9787115109644
- N. Gregory Mankiw (2006), *Principles of Economics*, 3rd Edition, Tsinghua University Press, ISBN: 9787302132790

7. Economics 1: Micro and Macro Theory and Application

Unit title: Economics 1: Micro and Macro Theory and Application

Unit code: F7J6 35

Unit purpose: This Unit is designed to build on a candidate's knowledge of introductory economics and expose them to microeconomic and macroeconomic applications of theory. The Unit allows the introduction of current issues in economics and provides an opportunity for candidates to analyse and evaluate these issues.

On completion of the Unit candidates should be able to:

- 1 Explain the costs of the firm and the market structures within which firms operate.
- 2 Analyse the impact of unemployment and inflation.
- 3 Evaluate government macroeconomic policy.

Credit points and level: 1 HN credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)



*SCQF credit points are used to allocate to qualifications in the Scottish Credit and Qualifications Framework (SCQF). Each qualification in the Framework is allocated a number of SCQF credit points at an SCQF level. There are 12 SCQF levels, ranging from Access 1 to Doctorates.

Recommended prior knowledge and skills: Entry to the Unit is at the discretion of the centre. However, it would be beneficial for candidates to have good communication skills which could be demonstrated by the achievement of the Core Skill *Communication* at SCQF level 5 or equivalent. It will be beneficial if candidates have prior knowledge of economics. This may be demonstrated by possession of the HN Unit F7J8 34 *Economic Issues: An Introduction* at SCQF level 7 or equivalent.

Core Skills: There are opportunities to develop the Core Skills of *Communication* at SCQF level 6 and *Information and Communication Technology* at SCQF level 6 within this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Context for delivery: If this Unit is delivered as part of a Group Award, it is recommended that it should be taught and assessed within the subject area of the Group Award to which it contributes.

Assessment: Assessment of Outcome 1 will take place in unsupervised conditions and may take the form of an investigative exercise. Assessment of Outcome 2 and 3 of this Unit will take place in controlled conditions and may be assessed by questions based on stimulus material. Candidates will be permitted to use a specified amount of their own notes.

An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

(1) Outcome 1: Explain the costs of the firm and the market structures within which firms operate

- Costs of the firm
- Market structures
- Price and output behaviour
- Profit maximisation
- Alternatives to profit maximisation

(2) Outcome 2: Analyse the impact of unemployment and inflation

- Types of unemployment
- Types of inflation
- The impact of unemployment on individuals and businesses
- The impact of inflation on individuals and businesses
- Recent trends in unemployment in the UK
- Recent trends in inflation in the UK



(3) Outcome 3: Evaluate government use of macroeconomic policy

- Aims of fiscal policy
- Fiscal policy methods in the UK
- Aims of monetary policy
- Monetary policy methods in the UK
- Supply-side policies

Evidence Requirements for the Unit

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- explain a minimum of three costs to the firm
- with the aid of relevant diagrams, describe the characteristics, price and output behaviour of two different market structures
- explain the objective of profit maximisation and an alternative objective

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- identify one type of macroeconomic problem and clearly outline the main causes
- analyse the impact of a macroeconomic problem on both individuals and businesses
- analyse recent UK trends relating to one macroeconomic problem in a comprehensive manner

Evidence for the Knowledge and/or Skills in this Outcome will be provided on a sample basis. A different sample of the Knowledge and/or Skills is required each time the Outcome is assessed. Candidates must provide evidence of three from the five Knowledge and/or Skills items above.

Assessment will be restricted open-book and will take place under supervised conditions. Candidates will be permitted to refer only to the equivalent of 250 words of their own summary notes. Candidates' notes will be submitted with the response.

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- explain the aims of a particular government macroeconomic policy
- evaluate the use of one type of government macroeconomic policy in the UK
- evaluate the effectiveness of a supply-side policy



Evidence for the Knowledge and/or Skills in this Outcome will be provided on a sample basis. A different sample of the Knowledge and/or Skills is required each time the Outcome is assessed. Candidates must provide evidence of any three from the six Knowledge and/or Skills items above. Responses should relate to the stimulus materials provided. Assessment will take place under supervised conditions. Candidates will be permitted to refer to the equivalent of 250 words of their own summary notes and no other reference material. Candidates' notes will be submitted with the response.

References

- Andrew B. Abel, Ben S. Bernanke (2003), *Macroeconomics*, 5th edition, Addison-Wesley, ISBN: 9780321199638
- Karl E. Case, Ray C. Fair (2003), *Principles of Economics*, 6th Edition, Tsinghua University Press, microeconomics: ISBN: 9787302064282, macroeconomics & world economics: ISBN: 9787302065395
- N. Gregory Mankiw (2006), *Principles of Economics*, 4th Edition, Peking University Press, microeconomics: ISBN: 9787301106631, macroeconomics: ISBN: 9787301108055

8. Grievance and Discipline Handling

Unit title: Grievance and Discipline Handling

Unit code: D4XF 35

Unit purpose: This Unit is designed to enable candidates to develop and apply their knowledge of grievance and disciplinary procedures. It is aimed at those with no previous knowledge of discipline and grievance.

On completion of the Unit the candidate should be able to:

- Describe the concepts of “fair” and “unfair” dismissal as defined by employment law.
- Explain the components of disciplinary procedures.
- Explain the application of grievance procedures.

Credit value: 1 HN Credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre.

However, a background in management or industrial relations would be beneficial.

Core Skills: Where Core Skills have been embedded in a Unit specification and an assessor wishes to use an alternative method of assessment, she/he must ensure that the assessment generates the Evidence Requirements specified in the Unit specification. It is recommended that the centre seek prior moderation for the alternative method to ensure that the Core Skill is still covered. The Unit specification



will detail the Core Skills covered within the Unit.

Assessment: It is recommended that this Unit be assessed using the following instruments of assessment:

Outcome 1 – restricted response questions

Outcome 2 – extended response questions

Outcome 3 – case study

(1)Outcome 1: Describe the concepts of “fair” and “unfair” dismissal as defined by employment law

- Dismissal: wrongful; constructive; fair; unfair
- Legal definitions: common law; statute law

(2)Outcome 2: Explain the components of disciplinary procedures

- Need for disciplinary procedures
- Contents of disciplinary procedures
- Interview skills
- Procedures for implementing disciplinary action

(3)Outcome 3: Explain the application of grievance procedures

- Grievance procedures: individual; collective
- Resolution of conflicts
- Good practice guidelines

Evidence Requirements for the Unit

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by showing that they can, in line with current legal definitions:

- describe “fair reasons” for dismissal
- describe “unfair reasons” for dismissal
- explain the concept of “reasonableness” in dismissal cases

Evidence may be generated through restricted response questions. Candidates should provide satisfactory written/oral responses to questions covering all the knowledge and/or skills items above.

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by showing that they can:

- accurately explain the need for disciplinary procedures in terms of the advice given by ACAS



- correctly describe the contents of a disciplinary procedure as defined by the standards set out in the appropriate ACAS Code of Practice
- accurately identify interview skills in terms of the advice given by ACAS
- explain the procedures to be followed in implementing disciplinary action in line with the advice given by ACAS

Evidence may be generated through extended response questions. Candidates should provide satisfactory written/oral responses to questions covering all the knowledge and/or skills items above.

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by showing that they can:

- explain the role which grievance procedures play in the resolution of conflicts
- describe the contents of grievance procedures in line with established good practice
- evaluate a grievance case in terms of established good practice

Candidates should provide satisfactory written/oral responses to questions, based on a case study, covering all the knowledge and/or skills items above.

References

- www.dti.gov.uk/er
- www.croner.co.uk
- www.acas.org.uk
- www.guardianunlimited.co.uk
- www.peoplemanagement.co.uk

9. Information Technology: Applications Software 1

Unit Title: Information Technology: Applications Software 1

Unit Code: D75X 34

Unit Purpose: This Unit is designed to enable students to use Information Technology (IT) systems and applications independently to support a range of information processing activities. The Unit is designed to develop a broad knowledge of the theoretical concepts, principles, boundaries and scope of IT applications. These activities will be centred on using software applications packages to meet complex information requirements while paying attention to security and the needs of other users.

On completion of the Unit the candidate should be able to:

- Operate a range of IT equipment independently, giving attention to security and to other users



- Use a range of software application packages to meet complex information requirements

Credit Value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7)

Recommended prior knowledge and skills: Access to this Unit will be at the discretion of the Centre, however it is recommended that candidates should have sound keyboard and mouse skills and a thorough familiarity with computers and software packages. These skills may be evidenced by the achievement of appropriate National Units or Courses but they may also have been acquired in an informal or work environment. For core skills it would be beneficial if candidates had some IT skills. This could be demonstrated by the achievement of the core skill Using Information Technology at Intermediate 2 level or equivalent.

Core skills: This Unit gives automatic certification of the core skill: Using Information Technology at Higher level.

Assessment: This Unit is largely of a practical nature; it lends itself to a single assessment containing a number of tasks in the form of a project or case study. An observation checklist is required for Outcome 1. Candidates will be required to submit evidence in the form of printed documents for both Outcomes 1 and 2. Files should be provided for candidates as appropriate to negate the need for them to enter large amounts of text or data. Candidates are to have access to on-line help, tutorial support and/or supplier's manuals as required.

Since the core skill of Using Information Technology at Higher level is embedded in this Unit, it is strongly recommended that you follow the assessment guidelines given. If you wish to use a different assessment model you should seek prior moderation of the assessment instrument(s) you intend to use, to ensure that the core skill is still covered. Please note, candidates must achieve all of the minimum evidence specified for each Outcome, combination of Outcomes or for the Unit as a whole in order to pass the Unit and achieve the core skill.

(1) Outcome 1: Operate a range of IT equipment independently, giving attention to security and to other users

- The different components of a computer system and how to use them, (ie mouse or other pointing device, keyboard, monitor, disk drive, processor, printer, scanner, etc)
- The functions of tools such as file managers, print managers, control panels and how to use these
- The ways in which data can be kept secure, (eg encryption, passwords, back ups, virus protection) and how security procedures can be used to meet the needs of all users of a computer system
- The causes of some common software and hardware problems, (eg cable connections, device settings, software option settings) and what action to take to resolve these



(2) Outcome 2: Use a range of software application packages to meet complex information requirements

- Methods for assessing information requirements and designing solutions using IT
- How to use straightforward and complex features of a range of software application packages (these can be word processing, spreadsheet, database, simulation, graphics, communications, (ie Internet, intranet, email, etc), audio/music, animation, video, multimedia, desktop publishing, data logging and retrieval, control or other packages)
- How to integrate data types within a software application package
- How to integrate information from more than one software application package
- The content and search facilities of a range of computer data sources
- Factors to consider when working out a search strategy when using a computer data source
- How to extract information from a local and a remote computer data source

Evidence requirements for the Unit:

(1) Outcome 1

The candidate will need evidence to demonstrate his/her knowledge and/or skills by showing that, with minimal support from others (but using on-line help or suppliers' manuals), s/he can:

- Use five hardware devices, (e.g. mouse, keyboard, printer, monitor, disk drive, scanner)
- Start up and close down the operating system
- Open and close software packages
- Locate data and applications
- Use a filing system, (e.g. to organise folders and sub-directories applying naming conventions)
- Use two tools within the operating system, (e.g. file managers, print managers and control panels)
- Implement security measures responsibly and with consideration for the needs of other users, (eg passwords, backups, virus protection)
- Resolve one hardware and one software problem, (e.g. printer off-line, sound not working, too many open programs, system freeze, software option settings, etc).

The evidence for this Outcome should be by submission of an observation checklist covering all the points above. The candidate must also produce printouts to show changes made to his/her filing system and to identify backup files.

(2) Outcome 2

The candidate will need evidence to demonstrate his/her knowledge and/or skills by showing that, with minimal support from others (but using on-line help or suppliers' manuals), s/he can:



- Identify the information requirements of users and how these requirements can be met
- Select software applications packages which are appropriate to meet the identified information requirements
- Use four or more software applications packages to process the identified information requirements and which output two or more different data types, (e.g. text, number, graphics, audio, video) in the form of documents, designs, compositions, models or presentations
- Carry out three searches to extract and present relevant information from suitable local and remote computer data sources. A minimum of two searches must be from remote computer data sources. To do this the candidate will be required to:
- Plan how to find the information and make decisions about searches taking account of efficiency in terms of time, cost, effective filtering and outcome
- Extract information, (e.g. text, number, graphics, audio, video) which matches several search criteria, (e.g. keywords, fields, file names, screen grabber, digital camera or scanner). Searches must be different from each other, e.g. searching two different sources, or searching the same source for two different forms of information
- Integrate two or more different data types, (e.g. text, number, graphics, audio, video) from more than two software applications packages into a single product. The product may be in the form of a document, design, composition, model or presentation
- Format the product so that the final output meets the identified information requirements and is clear and helpful to users
- The evidence for this Outcome should be in the form of a document, design, composition, model or presentation covering all the evidence requirements shown above.

References:

- Pamela R.Toliver, "Access 2002 Comprehensive Volume",Prentice Hall,ISBN 0130664618
- Elizabeth Castro, "HTML for the world wide web with XHTML and CSS" 5th edition, Peachpit press, ISBN 0321130073
- SQA. (2004).IT in Business: Advanced Database. Times economics of China published

10. Human Resource Management: Introduction

Unit title: Human Resource Management: Introduction

Unit code:H1KP 34

Unit purpose: This introductory Unit is intended for candidates who are preparing to study Human



Resource Management, or are considering a career in this discipline. It is also for others who may wish to gain a holistic overview of how Human Resource Management can add value to an organisation. It is designed to develop knowledge of the role of Human Resource Management as a key function within organisations and also to develop understanding of the background to the development of the discipline of Human Resource Management. It introduces candidates to the activities that make up human resource management and how these activities contribute to the success of an organisation.

On completion of the Unit the candidate should be able to:

- Explain the historical development and function of Human Resource Management
- Explain the main activities of Human Resource Management
- Analyse the contribution of Human Resource Management to organisational success

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: It is recommended that candidates undertaking this Unit possess good communication skills at a level equivalent to SCQF level 5

Core skills: There may be opportunities to gather evidence towards core skills in this Unit, although there is no automatic certification of core skills or core skills components.

Assessment: This unit is assessed by two instruments of assessment. The first assessment covers Outcome 1. The second assessment covers Outcomes 2 and 3.

(1) Outcome 1: Explain the historical development and function of Human Resource Management

- The evolution of Human Resource Management in organisations
- Differences between the functions of Personnel Management and Human Resource Management

(2) Outcome 2: Explain the main activities of human resource management

- Range of Human Resource Management activities
- Purpose of Human Resource Management activities
- Management Information Systems

(3) Outcome 3: Analyse the contribution of Human Resource Management to business success

- Different levels of contribution of Human Resource Management
- The contribution of Human Resource Management activities to organisational success
- The psychological contract

Evidence Requirements for the Unit

(1) Outcome 1

Candidates will need evidence to demonstrate their knowledge and/or skills by showing that they can

- Describe the main factors that have impacted on the evolution of human resource management



from the Industrial Revolution to the present day.

- Explain the key functions of Personnel Management versus Human Resource Management

This assessment consists of short response questions and is designed to cover all of the Evidence Requirements for the Outcome. The assessment is conducted under open-book conditions. An assessment checklist should be used for marking the assessment.

(2) Outcome 2

Candidates will need written and/or oral evidence to demonstrate their knowledge by showing that they can

- Describe at least four activities that make up human resource management
- Explain the purpose of human resource management activities

Evidence for the knowledge required for this Outcome should be provided as part of a report in conjunction with evidence for Outcome 3. Each candidate will need evidence to show that they can provide an accurate and clear explanation of the activities described.

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills showing that they can give an accurate account of the development of human resources by producing a report that:

- Describes four of the activities that make up Human Resource Management
- Explains the purpose of four Human Resource Management activities
- Explains the use of Management Information Systems (MIS) in Human Resource Management
- Explains the different levels of contribution of Human Resource Management within organisations
- Analyses the contribution of Human Resource Management activities to organizational success
- Analyses how Human Resource Management activities impact on the behaviour of employees

Evidence for the knowledge required for this outcome will be provided in conjunction with evidence for Outcome 2. This evidence should be presented as part of a Report each candidate will need evidence to show that he/she can provide an accurate and clear explanation of the activities carried out.

This assessment is a case study. Candidates are required to produce a 1,500 word report (or equivalent) for senior management, based on the case study. The report should recommend the introduction of a human resource management function as directed by the questions accompanying the case study. The questions are designed to cover all of the Evidence Requirements for Outcomes 2 and 3. The assessments should be conducted under open-book conditions.

References

- Gary Dessler (2005), *Human Resource Management*, 9th edition, Tsinghua University Press,



ISBN: 9787302047421

- Gary Dessler (2007), *A Framework for Human Resource*, 3rd edition, China Machine Press, ISBN: 9787111204923

11. Managing People and Organisations

Unit title: Managing People and Organisations

Unit code: F84T 34

Unit purpose: This Unit is designed to enable the candidate to gain an understanding of the different approaches to managing an organisation in today's dynamic and complex business environment. It will introduce the candidate

- whether intending to or working in an administrative, commercial or management role
- to current management theories to enable him/her to use these to evaluate organisational effectiveness.

On completion of this Unit, the candidate will be able to:

1. Explain the nature of organizations and its environment.
2. Analyse factors that influence workplace performance.
3. Analyse factors that influence managerial performance.
4. Identify and compare alternative approaches to organising people within the workplace.

Credit value: 2 HN credits at SCQF level 7: (16 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre but it would be beneficial if the candidate possesses good communication skills which may be evidenced by Communication at Intermediate 2. Other skills, knowledge or experience relevant to the Unit would also be beneficial.

Core Skills: There are opportunities to develop the Core Skills of Communication and Problem Solving at SCQF level 6 in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Context for delivery: If this Unit is delivered as part of a Group Award, it is recommended that it should be taught and assessed within the subject area of the Group Award to which it contributes.

Assessment: It is recommended that this Unit be assessed using two different methods of assessment. The first method of assessment should be a open-book response to structured questions. This can be used for Outcomes 1, 2 and 3. The candidate would be required to answer questions set in accordance with the sample in the Evidence Requirements for each of the three Outcomes. The questions can be



based on a case study of an organisation and the same case study can be used for each Outcome. The second method of assessment could be an open-book report covering Outcome 4. It can also be based on a case study which, for this Outcome, would require a solution to a structural problem of a work/organisation. The case study could be of the same organisation as for Outcomes 1–3. The candidate will be required to analyse the given problem and prepare and present her/his solutions to the problem. If desired this could be presented in a way which would give candidates an opportunity to practise using a report format.

(1) Outcome 1: Explain the nature of organisations

- Elements of the formal organisation
- Elements of the informal organisation
- Organisational goals, objectives, and policy
- Systems Theory - the internal and external environment of an organisation
- Different stakeholders in organisations
- Different strategies for organisational control

(2) Outcome 2: Explain the factors that influence the motivation of both individuals and groups to perform effectively within the workplace

- Content and process theories of motivation
- Individual differences and job performance
- Methods to improve job performance
- The meaning and importance of teamwork
- Factors that affect team cohesiveness and performance

(3) Outcome 3: Explain the meaning of management and describe the main activities associated with the role

- The nature of managerial work, including the main roles and activities associated with managing
- Managerial performance and measures of managerial effectiveness
- Approaches to management and different management styles
- The meaning and importance of leadership as part of the management process
- Theories of leadership — behavioural, contingency, transformational

(4) Outcome 4: Explain the different approaches to organising people within the workplace

- explain and illustrate line, staff, functional and lateral relationships within a given organisation.
- the relevance of authority, responsibility and delegation to line relationships within a given organisation.



- type of organisational
- alternative structure is consistent with the main situational variables of a contingency approach to structure.

Evidence Requirements for the Unit

(1) Outcome 1

Evidence for the Knowledge and/or Skills in this Outcome will be provided on a sample basis. In order to ensure that candidates will not be able to foresee what items they will be questioned about, a different sample of the Knowledge and/or Skills items is required each time the Outcome is assessed.

The candidate must provide evidence of any three from the six items listed below to show that she/he can with References to a particular situation:

- Distinguish between the formal organisation and informal organisation by contrasting relevant elements of each of them
- Explain the relationship between organisational goals, objectives, and policy
- Explain the contribution organisational goals or objectives or policy to the effective management of a work organisation
- Use Systems Theory to explain relevant aspects of the internal and external environment of an organisation
- Identify two different stakeholders of an organisation and explain the role of each stakeholder in the organisation
- Justify a suitable strategy of control in a particular situation in an organisation

Evidence for this Outcome should be generated under controlled conditions. Candidates should respond to questions set in accordance with the sample. Candidates who achieve a score of 50% or more of the available marks for the questions will have satisfied the Evidence Requirements.

(2) Outcome 2

Evidence for the Knowledge and/or Skills in this Outcome will be provided on a sample basis. In order to ensure that candidates will not be able to foresee what items they will be questioned about, a different sample of the Knowledge and/or Skills items is required each time the Outcome is assessed.

The candidate must provide evidence for one of the first two items and for any two of the remaining three items listed below to show that she/he can with References to a particular situation:

- Apply an appropriate content theory of motivation to explain individual behaviour in the workplace
- Apply an appropriate process theory of motivation to explain individual behaviour in the workplace
- Explain suitable methods which management can use to improve job performance



- Explain the importance of teamwork
- Explain three factors that affect team cohesiveness and performance

Evidence for this Outcome should be generated under controlled conditions. Candidates should respond to questions set in accordance with the sample. Candidates who achieve a score of 50% or more of the available marks for the questions will have satisfied the Evidence Requirements.

(3) Outcome 3

Evidence for the Knowledge and/or Skills in this Outcome will be provided on a sample basis. In order to ensure that candidates will not be able to foresee what items they will be questioned about, a different sample of the Knowledge and/or Skills items is required each time the Outcome is assessed.

The candidate must provide evidence of three from the five items listed below to show that she/he can, with References to a particular situation:

- Explain the nature of managerial work with References to relevant roles and activities associated with managing
- Explain two ways in which managerial performance can be measured and in each case explain how the measure can be used to assessing managerial performance
- Apply an appropriate behavioural theory of leadership to explain the approach of a manager
- Apply an appropriate contingency or transformational leadership theory of leadership to explain the approach of a manager
- Explain how theories of leadership can be used to improve the way in which managers lead staff

Evidence for this Outcome should be generated under controlled conditions. Candidates should respond to questions set in accordance with the sample. Candidates who achieve a score of 50% or more of the available marks for the questions will have satisfied the Evidence Requirements.

(4) Outcome 4

Evidence must be provided for all parts of the Knowledge and/or Skills section. Each time the Outcome is assessed candidates will be required to:

- Explain line, staff, functional and lateral relationships within an organisation
- Explain authority, responsibility and delegation with References to line relationships within an organisation
- Explain the type of organisational structure currently adopted by an organisation
- Suggest an alternative form of structure which it could adopt and which could be more appropriate to its current situation
- Explain, using the contingency approach, how the suggested alternative structure is consistent with



the main situational variables of task, technology, size and environment

The evidence must be specific to a particular organisation.

References

- Stephen P. Robbins (2004), *Essentials of Organizational Behavior*, 7th edition, China Renmin University Press, ISBN: 9787300056692
- John Martin (2001), *Organizational Behaviour*, 2nd edition, Thompson, ISBN: 978-1861525833

12. Marketing: An Introduction

Unit title: Marketing: An Introduction

Unit code: F7BX 34

Unit purpose: This Unit is designed to provide candidates with a knowledge and understanding of marketing and its importance in organisations. This Unit is also designed to develop candidates' understanding of the marketing mix in the context of both products and services. This is an introductory Unit which can be used by candidates who may wish to progress to more specialised marketing units.

On completion of this Unit, the candidate should be able to:

- Explain the nature of marketing and its importance in organisations.
- Explain marketing decisions for a product based and a service organisation.

Credit points and level: 1 HN credit(s) at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre but it would be beneficial if the candidate had competence in communications, which could be demonstrated by the possession of Communication Core Skill at SCQF level 5

Core Skills: There are opportunities to develop the Core Skills of Communication at SCQF level 6 and Problem Solving at SCQF level 6 in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Assessment: The Unit may be assessed in a variety of ways eg by a separate assessment for each Outcome. Both assessments may take place under controlled conditions and designed to encourage candidates to relate marketing theory to relevant examples. Alternatively there is the opportunity to integrate the assessment of Outcomes 1 and 2. This could be done under open-book conditions and would be based on a case study, project or other stimulus material.

(1) Outcome 1: Explain the nature of marketing and its importance in organisations

- marketing concept
- the marketing environment



- market research and information
- segmentation and targeting

(2) Outcome 2: Explain marketing decisions for a product based and a service organisation

- the marketing mix for products
- the marketing mix for services
- impact of changing market conditions on marketing decisions

Evidence Requirements

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- identify the key characteristics of the marketing concept
- explain an organisation's micro and macro environment
- explain why market research and information is important to organisations
- provide two examples of how market research information is collected and used, consisting of one quantitative research technique and one qualitative research technique
- explain the importance and the process of segmentation and targeting in marketing

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can explain the role of the marketing mix.

For a given situation, explain marketing theory in relation to:

- product mix decisions
- channels of distribution
- pricing methods
- the promotional mix
- the importance of people, process and physical evidence in the marketing of services
- how the marketing mix responds to changing market conditions

References:

- Philip Kotler, Gary Armstrong (2011), *Principles of Marketing*, 14th Edition, Pearson International Edition, Prentice Hall, ISBN 978-0132390026

13. IT in Business: Spreadsheets

Unit title: IT in Business: Spreadsheets



Unit code: HH83 34

Unit purpose: This unit is designed to allow learners to develop an understanding of spreadsheet design and how to use spreadsheet features and functions for practical and effective use in a business environment. Learners will develop knowledge and skills to allow them to create customised solutions to common business problems and scenarios. The unit is relevant to learners wishing to develop their competence in the use of spreadsheets in the workplace, or who wish to develop knowledge in skills in the application of spreadsheets more generally.

On completion of the Unit the candidate should be able to:

- Design and create a spreadsheet to meet the needs of a business.
- Apply statistical functions and present information in an appropriate format.
- Present spreadsheet data in graphical format and evaluate information.

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre, however, it would be beneficial if candidates have achieved the Unit IT in Business – Word Processing, Spreadsheets and Databases: An Introduction (DE24 33) or the NQ Unit Information Technology for Administrators (DM3R 11) or equivalent or relevant work experience. It would be beneficial if candidates have some competence in Numeracy at SCQF level 4 and Information and Communication Technology at SCQF level 5. This may be demonstrated by possession of a relevant Unit or relevant work experience.

Core Skills: The achievement of this Unit gives automatic certification of the following:

- Numeracy at SCQF level 5
- Critical Thinking at SCQF level 5

There are also further opportunities to develop the Core Skill of Information and Communication Technology and the Core Skill components Planning and Organising and Reviewing and Evaluating at SCQF level 5.

Assessment:

Assessment of this unit is undertaken in open-book conditions. This is a project based assessment which builds on the content of each outcome. Centres can take an end loaded assessment approach or assess outcome by outcome.

While learners will design their own spreadsheet solution to a scenario for outcomes 1 and 3, statistical data is provided in the file Bootique Hotel Survey.xls for use in tasks for outcome 2.

This assessment is based on a single overall scenario. Part 1 and Part 2 can be assessed at the same



time, however it is recommended that Part 1 is completed and passed prior to moving on to Part 2.

Problem solving is a critical aspect of this assessment, therefore learners are required to judge correctly the appropriate tool/feature/function required to complete/ resolve each task/problem and to communicate their findings in a meaningful and accurate way. Critical thinking skills should be used to customise learners own solutions based on their own knowledge and understanding. While the work produced will be broadly similar it is not expected that every learner will produce the same layout. A range of layouts are acceptable; however, it is important that learners are efficient in their design.

Task 10 asks the learners to produce a narrative based on their findings, this should not simply re-state the content of data/results/graphs in narrative form, it should say something meaningful in the context of the scenario (ie what may be the implications of the data for the business organisation in the assessment). The use of screenshots or the screen capture/snipping tool could be used to enhance this narrative.

To ensure authenticity of evidence, centres may wish to print evidence including the learner name in the footer of the worksheets. This is not included as a task for learners in the Assessment Support Pack — the assessment focuses on generating the evidence need to meet the evidence requirements. Centres must manage the authenticity of the assessment in accordance with their systems and procedures relating to plagiarism.

Authenticity of assessments via digital uploads can be secured by a digital certificate of authenticity when submitted through a VLE platform.

(1) Outcome 1: Design and create a spreadsheet to meet the needs of a business. Spreadsheet design

- Spreadsheet design
- Functions
- Formulas
- Cell references
- Cell formats
- Macro
- Security features for data protection

(2) Outcome 2: Apply statistical functions and present information in an appropriate format.

- Measures of central tendency
- Summarised data
- Frequency distribution



- Standard deviation

(3) Outcome 3: Present spreadsheet data in graphical format and evaluate information.

- Graphical representation of a single data series
- Graphical representation of multiple data series
- Chart elements
- Evaluate information

Evidence Requirements for the Unit

1. Outcome 1

- Design and create a spreadsheet comprising of three interconnected worksheets for application in a business context.
- the spreadsheet must include two complex formulas (using the principles of BODMAS)
- in formulas and/or functions apply two occurrences from the following forms of cell referencing: relative, absolute, named cell, named range, 3-D.
- apply four functions from the following, =SUM, =IF, =SUMIF, =COUNT, =COUNTIF, =COUNTIFS =DCOUNTA, =CONCATENATE, =LEFT, =RIGHT, =NOW(), =TODAY().
- apply appropriate cell formatting which must include the use of conditional formatting.
- apply a spreadsheet feature to control the worksheet view and/or layout.
- record and run one macro to assist with repetitive tasks.
- protect cell and worksheet data.

2. Outcome 2

- perform calculations using one of the three methods of averaging — mean, median, mode within the same data set.
- summarise data using one of the three functions to calculate: Largest number in a range; Smallest number in a range; Number of entries in a range.
- prepare a frequency distribution table.
- calculate one standard deviation.

3. Outcome 3

- create an appropriate chart to represent a single data series.
- create an appropriate chart to represent a multiple data series.
- apply two chart elements.
- evaluate the statistical and graphical information acquired and explain its implications for the business.



References:

1. David Ray Anderson, Dennis J. Sweeney, Thomas A. Williams (2006), **Studyguide for Modern Business Statistics by Anderson**, Cram101 Incorporated.
2. Home and Learn's free computer courses and tutorials 2012 *Microsoft Excel 2000 to 2003 Tutorials*, UK, viewed 23 July 2012 <http://www.homeandlearn.co.uk/ME/MicrosoftExcel.html>.
3. OZGRID 2012 *Excel Training*, microsoft excel site by ozgrid, viewed 18 August 2012 <http://www.ozgrid.com/Excel/free-training/basic-index.htm>
4. Microsoft Office Excel 2012 *Audio course: Get to know Excel: Create your first workbook*, viewed 18 August 2012 <http://office.microsoft.com/en-us/excel-help/audio-course-get-to-know-excel-create-your-first-workbook-RZ001200571.aspx>

14. Business with Human Resource Management: Group Award Graded Unit 1

Unit Title: Business with Human Resource Management: Group Award Graded Unit 1

Unit Code: H0J7 34

Unit Purpose: This group award Graded Unit is designed to provide evidence that the candidate has achieved the following aims of the HND Business with Human Resource Management:

- provide the competencies required by employers of those engaged in entry level administrative, managerial or commercial positions in organisations
- develop and apply a range of vocational knowledge and skills in an integrated manner to the analysis of business situations
- build on previously acquired transferable skills
- adopt an innovative and creative approach to their work and be able to respond quickly to the challenges posed by changes in the business environment.

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended Prior Knowledge and Skills: It is recommended that the candidate should have completed or be in the process of completing the following Units relating to these specific aims prior to undertaking this group award Graded Unit:

- Business Accounting
- Economic Issues: An Introduction
- Managing People and Organisations
- Marketing: An Introduction



[All these are mandatory units in the HND Business with Human Resource Management]

Core Skills: There is no automatic certification of core skills or a Core Skill component as part of this Graded Unit. However, there may be opportunities to develop the core skill of Problem Solving.

Assessment: This examination-based group award Graded Unit is a closed book assessment. It will consist of a written examination of three hours.

The questions in the examination will be based on a case study of an organisation. The case study will be made available to candidates prior to the examination. The questions will be unseen until the time of the examination.

An exemplar instrument of assessment and marking guidelines have been produced to provide examples of the specific evidence required to demonstrate achievement of the aims of the HND Business with Human Resource Management group award which this Graded Unit is designed to cover, and to indicate the national standard of achievement required at SCQF level 7.

To achieve this unit, candidates should attain 50% of the available marks with achievement being graded according to marks attained.

Evidence Requirements for the Unit

| Topic | Level of knowledge/Understanding | Weighting |
|--|--|-----------|
| Integration and problem solving within the context of the case study | <p>The candidate will be required to:</p> <p>Use knowledge and understanding from a number of different business disciplines to identify, explain and analyse issues arising from a prescribed business situation.</p> <p>Use knowledge and understanding from a number of different business disciplines to suggest and justify actions which could be taken to respond to issues arising from a prescribed business situation.</p> | *40 marks |
| Applying financial concepts Purpose and analysis of financial statements — income statement, statement of financial position, statement of changes in equity, statement of | <p>The candidate will be required to:</p> <p>Apply knowledge and understanding to explain and analyse financial information relating to a prescribed business situation.</p> <p>Use knowledge and understanding to draw reasoned conclusions about relevant financial matters in a</p> | 20 marks |



| | | |
|---|--|-----------------|
| <p>cash flows. Users of financial information – purposes for which require information; sources of relevant information. Sources of finance.</p> | <p>prescribed business situation. Use knowledge and understanding to identify actual and/or potential advantages and disadvantages of financial issues in a prescribed business situation. [Preparation of financial statements and calculations are not required.]</p> | |
| <p>Applying economic concepts Markets — demand, supply and elasticity. Government policy to address market failure.</p> | <p>The candidate will be required to: Apply knowledge and understanding to identify, explain and analyse economic factors relevant to a prescribed business situation. Use knowledge and understanding to make reasoned predictions about a prescribed business situation. Use knowledge and understanding to identify actual or potential advantages and disadvantages of actions by economic agents in a prescribed business situation. [Calculations of elasticity are not required.]</p> | <p>20 marks</p> |
| <p>Applying marketing concepts Marketing mix Product mix Promotion Market research Relationship between marketing and other business functions</p> | <p>The candidate will be required to: Apply knowledge and understanding to identify, explain and analyse marketing factors relevant to a prescribed business situation. Use knowledge and understanding to draw reasoned conclusions about marketing issues in a prescribed business situation. Use knowledge and understanding to identify actual or potential advantages and disadvantages of particular marketing activities in a prescribed business situation. Apply knowledge and understanding to suggest and justify possible marketing activities in a prescribed business situation.</p> | <p>20</p> |



| | | |
|--|---|-----------|
| <p>Applying organisational and managerial concepts</p> <p>Organisational goals, objectives and policy</p> <p>Stakeholders</p> <p>Internal and external environment</p> <p>How organisations are managed — measures of managerial effectiveness</p> <p>Division and grouping of activities — contingency model</p> | <p>The candidate will be required to:</p> <p>Apply knowledge and understanding to identify, explain and analyse organisational and managerial factors relevant to a prescribed business situation.</p> <p>Use knowledge and understanding to draw reasoned conclusions about organisational and managerial issues in a prescribed business situation.</p> <p>Use knowledge and understanding to identify actual or potential advantages and disadvantages of particular organisational and managerial aspects of a prescribed business situation.</p> <p>Apply knowledge and understanding to suggest and justify possible organisational and/or managerial actions in a prescribed business situation.</p> | <p>20</p> |
|--|---|-----------|

The examination will be marked out of 100. Assessors will aggregate the marks achieved by the candidate to arrive at an overall mark for the examination. Assessors will then assign a grade to the candidate for this Graded Unit based on the following grade boundaries:

A = 70%–100%

B = 60%–69%

C = 50%–59%

References

- Tony Davies, Ian Crawford, Business Accounting and Finance Jul 2011, Prentice_Hall ISBN13: 9780273723127
- Peter Atrill, Financial Management for Decision Makers, 6th Edition Jul 2011, Prentice_Hall ISBN13: 978027375693
- Glenn Hubbard, Anthony O'Brien Macroeconomics Global Edition 3rd Edition Jul 2011, Prentice_Hall ISBN13: 9780273755890
- Alan Melville International Financial Reporting A Practical Guide 3rd Edition Jun 2011, Prentice_Hall, ISBN13: 9780273758150



- Paul Westhead, Gerard McElwee, Mike Wright Entrepreneurship Perspectives and Cases , Jun 2011, Prentice_Hall, ISBN13: 9780273726135
- www.thetimes100.co.uk
- <http://bized.ac.uk>
- <http://link.bubl.ac.uk/business/>

15. Behavioural Skills for Business

Unit title: Behavioral Skills for Business

Unit code: F84L 35

Unit purpose: This Unit is designed to enable candidates to explain what managerial behaviour in organisations involves and to analyse the behavioural skills which managers need in order to manage their own behaviour and to deal with others. It enables candidates to recognise the skills which managers need in order to behave effectively in situations which arise within a dynamic business environment.

On completion of this Unit, the candidate will be able to:

- Analyse the main aspects of managerial behaviour in organisations.
- Analyse behavioural skills used by managers.
- Analyse techniques used by managers to manage themselves and others.

Credit value: 1 HN Credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre. However, it would be beneficial if candidates had a background knowledge and understanding of communication skills and the organisational environment in which managers work. This may be demonstrated by possession of:

- HN Business Unit in Managing People and Organisations at Level 7
- HN Business Unit in Communication at Level 7.

Core skills: There may be opportunities to gather evidence towards core skills in this Unit, although there is no automatic certification of core skills or core skills components.

Assessment: The Unit can be assessed by a single integrative assessment covering all three Outcomes. It can take the form of a report based on analysis of a case study of a situation which managers in business are likely to encounter. The case study may be presented in a video or other non-written format.



An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

(1) Outcome 1: Analyse the main aspects of managerial behaviour in organisations.

- Roles of the Manager – Mintzberg; Stewart; Fayol
- Differences between managers and leaders
- Approaches to leadership – traits; style; contingency; transformational; action-centred

(2) Outcome 2: Analyse behavioural skills used by managers.

- Assertiveness skills
- Influencing skills
- Negotiation skills
- Conducting meetings and briefings
- Conflict – causes; effects of conflict; dealing with conflict

(3) Outcome 3: Analyse techniques used by managers to manage themselves and others.

- Problem solving and decision-making
- Time management - techniques to manage time
- Dealing with stress – yourself and others

A single integrative assessment covering all three Outcomes can be used and candidates could present their evidence in a report format.

The case study may take the form of a written account of a business situation. However, other format may be used. For example, the case study could be a video scenario which shows aspects of managerial behaviour. In the event of a video scenario being used for assessment purposes, centres should arrange for candidates to gain access to the video within normal college hours.

Evidence requirements

Written and/or oral evidence, consisting of 1500- 2000 words, that the candidate can use the underpinning knowledge and/or skills listed in outcomes 1-3 to analyse the managerial behaviour and the behavioural skills used by managers.

The evidence should sample the knowledge and/or skills items. However, it must cover all three outcomes and at least five of the knowledge and/or skills items, four of which should be drawn from outcomes 2 and 3. A different sample should be used on each assessment occasion.

The evidence presented must demonstrate that, in her/his analysis, the candidate can:

- give valid reasons to support points made
- make accurate references to relevant theoretical work



- assess the impact, on a manager and others, of using a specific behavioural skill in a particular situation
- suggest behaviour that would be effective in a particular situation and provide a valid argument to support the suggestion
- evaluate the advantages and disadvantages of managerial behaviour in a particular situation

In order to enable them to provide evidence, candidates should be given information on a business situation which illustrates actual and potential aspects of managerial behaviour. They should also be given questions on this scenario and asked to respond to them.

Each candidate should generate the evidence by her or himself but may do in unsupervised conditions at a time which s/he determines.

Candidates who do not provide satisfactory evidence at the first attempt may undertake re-assessment. Where only minor amendments are required, re-assessment should be based on the original questions for which the candidate has not provided satisfactory evidence. Candidates whose evidence requires more than minor amendments may make use of the same case study but should be given alternative questions based on a different sample of the knowledge and/or skills items.

References:

- Stephen P. Robbins (2004), *Essentials of Organizational Behavior*, 7th edition, China Renmin University Press, ISBN 9787300056692
- John Martin (2001), *Organizational Behaviour*, 2nd edition, Thompson, ISBN 978-1861525833

16. Business Contractual Relationships

Unit title: Business Contractual Relationships

Unit code: F84N 34

Unit purpose: This Unit is designed to expand the candidates' knowledge of the law as it applies within the business environment. This specialist Unit will examine consumer legislation, the law in employment and the law of obligations as it relates to the contractual relationships between the business, their customers and their employees.

On completion of this Unit, the candidate will be able to:

1. Explain the protection provided to individuals when entering into a consumer credit agreement
2. Explain the key elements of the law in employment
3. Explain the key elements of the Law of Obligations.

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)



Recommended prior knowledge and skills: Candidates should possess good communication skills. These may be demonstrated by the achievement of core skill Communication at SCQF level 6 or equivalent. It is recommended that candidates should also have completed the HN Unit entitled Business Law: An Introduction.

Core skills: There may be opportunities to gather evidence towards core skills in this Unit, although there is no automatic certification of core skills or core skills components.

Assessment: Assessment for all three Outcomes may take the form of open-book assessments based on stimulus material; either a case study, restricted response questions or a combination of both. Candidates may compile responses from their own research. Assessments may be integrated between Outcomes.

(1) Outcome 1: Explain the protection provided to individuals when entering into a consumer credit agreement

Current legislation in terms of:

- Sale of Goods
- Unfair Contract Terms
- Consumer Credit
- False and misleading Trade Descriptions
- Product liability.

(2) Outcome 2: Explain the key elements of the law in employment

- Contract of employment
- Dismissal and termination
- Discrimination

(3) Outcome 3: Explain the key elements of the Law of Obligations

- General Principles of Delict
- Negligence
- Defences

Assessment guidelines for the Unit

Due to the complexity of each of the Outcomes, the Outcomes should be assessed individually. Candidates should be able to clearly describe legal principles and their application in the business environment which will be reflected within the case study or case studies. Candidates' responses should be well communicated and structured to reflect the legal content and context.

Evidence requirements for the Unit



(1) Outcome 1

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- explain the main characteristics of the contract of sale
 - explain the terms implied in contracts for the supply of goods
 - explain the rights and duties of supplier and buyers of goods
 - explain the protection provided by consumer credit legislation
 - explain the protection provided by consumer protection legislation
- Where legal terminology is used it should be explained in non-legal language

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can

1. identify the key elements of a contract of employment and explain, giving an example circumstances under which an employment contract may lawfully be terminated
2. explain the key principles of unfair dismissal and explain, 3. giving an example of each, direct and indirect discrimination employment

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

1. explain the law of delict using an example, explain negligence and the potential liability resulting from it
2. outline the specific rules of delict that apply in the employment context and the defences available in delictual claims
3. explain the duty of care

References

- Max Young (2009), *Understanding Contract Law*, 6th edition, Routledge, ISBN: 9780415494267

17. Business Culture and Strategy

Unit title: Business Culture and Strategy

Unit code: F7J7 35

Unit purpose: This Unit is designed to enhance candidates' understanding of business strategy and how it can be developed and managed within the culture of an organisation. It highlights the dynamic nature of the business environment and the role that business strategy and organisational culture can



play in improving the long-term performance of an organisation.

On completion of this Unit, the candidate should be able to:

- Analyse the process by which management can assess the current relationship between the organisation and its external environment.
- Assess the relationship between organisational culture and organisational behaviour.
- Explain the influence of business strategy on organisational behaviour.
- Explain how to manage a business strategy.
- Analyse how to manage change within an organisation.

Credit value: 2 HN Credits at SCQF level 8: (16 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: It is recommended that candidates undertaking this Unit possess good communication skills, together with knowledge of organisation structures and the factors that influence employee behaviour at work. This may be evidenced by possession of Core Skill Communication at SCQF level 6 and/or the Unit F84T 34 Managing People and Organisations or equivalent.

Core skills: There are opportunities to develop Core Skills of Problem Solving and Communication at SCQF level 6 in this Unit although there is no automatic certification of Core Skills or Core Skills components.

Assessment: The assessment may take the form of open-book assessments with structured questions.

A holistic approach may be taken to the assessment of all five Outcomes. A single instrument of assessment based on a case study of an organisation can be used.

Candidates should be provided with, or directed to, information about such an organisation and its environment. If the candidate is directed to gather information, the case study should ideally be based in an organisation that the candidate is familiar with, or one about which the candidate can easily gather data. Candidates who have current or past work experience may be able to base their assessment on an organisation in which they have worked.

The instruments of assessment should consist of structured questions linked to the evidence requirements for each Outcome. Candidates could produce a report based on these structured questions.

An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

(1) Outcome 1: Analyse the process by which management can assess the current relationship



between the organisation and its external environment

- Forces for change influencing organisations
- Relationship between an organisation and its environment
- SWOT analysis.

(2) Outcome 2: Assess the relationship between organisational culture and organisational behaviour

- Explain elements of organisational culture in terms of shared values and taken for granted assumptions in a particular organisation
- Provide one example of each element of organisational culture and explain why this example illustrates the element concerned in a particular organisation
- Apply a model of organisational culture to a particular organisation
- Make use of a model of organisational culture to assess the relationship between organizational culture and organisational behaviour in an organisation
- Compare the management approaches associated with two different types of organisational culture

(3) Outcome 3: Explain the influence of business strategy on organisational behaviour

- Different business strategies
- Business strategy and 'strategic choice'
- How business strategy influences organisational behaviour

(4) Outcome 4: Explain how to manage a business strategy.

- Relationship between changes in business strategy and changes in the organisational environment
- Benefits gained from an effective business strategy
- Key issues that must be considered when managing and changing a business strategy in an organisation
- Key Factors when updating business strategy

(5) Outcome 5: Analyse how to manage change within an organisation.

- Role of management during the process of change.
- Issues to be addressed during the process of change.
- Impact of stakeholder power, business goals, organisational culture, business ethics, and social responsibility impact on the management of change.
- Mechanisms for overcoming resistance to change.

Evidence requirements for the Unit

(1) Outcome 1



Each candidate must provide evidence to show that she/he can:

- using an established analytical framework, provide four examples on how forces for change may impact on the organization
- use a SWOT analysis to analyse the current relationship between a particular organisation and its external environment.
- advise management on how to conduct a SWOT analysis of their organisation.

(2) Outcome 2

Each candidate must provide evidence to show that she/he can:

- Explain elements of organisational culture in terms of shared values and taken for granted assumptions in a particular organisation.
- Provide one example of each element of organisational culture and explain why illustrates the element concerned in a particular organisation.
- Apply a model of organisational culture to a particular organisation.
- Make use of a model of organisational culture to assess the relationship between organisational culture and organisational behaviour in an organisation.
- Compare the management approaches associated with two different types of organisational culture.

The evidence must demonstrate that the candidate has a detailed knowledge of relevant concepts and is able to adopt a critical approach to explanation, comparison and the application of theoretical perspectives. This involves an explicit recognition that the points made could be questioned and of the relative merits of other possibilities.

It is permissible, if required, for candidates to provide additional clarification or analysis relating to evidence generated on a previous occasion.

(3) Outcome 3

Each candidate must provide evidence to show that she/he can:

- Explain four different business strategies together with the business environment which may be appropriate for each strategy
- Explain the connection between business strategy and strategic choice in relation to the experience of a particular organisation
- Compare the influence of two different business strategies on the behaviour of a particular organisation

(4) Outcome 4

Each candidate must provide evidence to show that she/he can:



- Explain, with references to the 'forces for change', why the strategy of a particular organisation may have to change over time.
- Identify and explain four benefits that can be gained by a particular organisation from an effective business strategy.
- Describe two key issues that must be considered when managing a business strategy in an organisation.
- Assess two factors that the management of an organisation should consider when updating their business strategy.

The evidence must demonstrate that the candidate has a detailed knowledge of relevant concepts and is able to adopt a critical approach to explanation and assessment. This involves an explicit recognition that the points made could be questioned and of the relative merits of other possibilities.

(5) Outcome 5

Each candidate must provide evidence to show that she/he can:

- Analyse the role of management during a change situation in a particular organisation.
- Explain how ONE of stakeholder power, business goals, organisation culture, business ethics, and social responsibility may impact on the management of changes in an organisation.
- Advise management, with references to an established conceptual framework, how to analyse change in a particular organisation.
- Advise management, with references to an established conceptual framework, how to overcome resistance to change in a particular organisation.

References

Deal, T. and A. Kennedy (1982). Corporate Cultures: the rites and rituals of corporate life. Cambridge Mass., Addison-Wesley.

Dess, G. G. and G. T. Lumpkin (2006). Strategic Management: creating competitive advantage. Beijing, China Financial and Economic Publishing House.

Handy, C. (1996). Gods of Management: The Changing Work of Organizations. USA, Oxford University Press.

Hofstede, G., G. J. Hofstede and M. Minkov (2010). Cultures and Organizations: Software of the Mind. USA, McGraw-Hill

Johnson, G., K. Schole and R. Whittington (2005). Exploring Corporate Strategy. Harlow, Pearson Education Ltd.

Lewin, K. (1939). "Field Theory and Experiment in Social Psychology: Concepts and Methods."



American Journal of Sociology44(6): 868-896.

Lynch, R. (2006). Corporate Strategy. Essex, England, FT Prentice Hall.

Mintzberg, H. (1994). The rise and fall of strategic planning : reconceiving roles for planning. New York, Free Press.

Mullins, L. J. and G. Christy (2010). Management and Organisational Behaviour. Harlow, England, FT Prentice Hall.

Porter, M. E. (1980). Competitive Strategy: techniques for analysing industries and competitors. New York, Free Press.

Robbins, S. P. and T. A. Judge (2011). Organizational Behavior. Cloth, Prentice Hall.

Schein, E. H. (2010). Organizational Culture and Leadership. Hoboken, NJ, Jossey-Bass.

Thompson, J. L. (2001). Strategic Management. London, Thomson.

18. Human Resource Management Practice

Unit title: Human Resource Management Practice

Unit code: A6HA 35

Unit purpose: This Unit is designed to provide candidates with a knowledge and understanding of procedures and processes connected with the employment of people by organisations. This Unit is primarily intended for candidates who are interested in pursuing a career in human resource management.

On completion of the Unit the candidate should be able to:

- Advise on the recruitment, selection and induction of employees.
- Report on employee remuneration systems.
- Advise managers on the appraisal of employee performance.
- Provide advice on the health, safety and welfare of employees.

Credit value: 2 HN Credits at SCQF level 8: (16 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre.

However, it would be beneficial if candidates had skills in written communication and a general awareness of the role and function of the personnel department.

Core Skills: There may be opportunities to gather evidence towards Core Skills in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Assessment: This Unit may be assessed by a variety of instruments of assessment, for example written reports, projects, oral presentations, role plays and case studies.



Evidence for this Unit should be generated through assessment undertaken in open book conditions. There must be arrangements in place to ensure the authenticity of work produced.

There may be opportunities to integrate assessment across Outcomes or with other HN units.

(1) Outcome 1: Advise on the recruitment, selection and induction of employees.

- Recruitment and selection procedures:stages involved in recruitment and selection; roles of staff involved
- Job analysis:job descriptions; personnel specifications ; job advertisement copy writing
- Recruitment sources:newspaper/journal advertising ; recruitment agencies ; job centres ; educational establishments; executive search consultants
- Selection techniques:interviews ; psychometric testing ; group selection methods ; assessment centres; competence assessment
- Evaluation:periodic performance reports; comparison between predicted and actual performance; examination of procedures; Induction

(2)Outcome 2: Report on employee remuneration systems.

- Remuneration systems:timework; payment by results schemes; profit sharing; skill-based schemes; performance related pay; harmonised/single status schemes
- Objectives and constraints of employee remuneration systems
- Job evaluation schemes:non-analytical schemes; analytical schemes

(3)Outcome 3: Advise managers on the appraisal of employee performance.

- Objectives and constraints of employee appraisal systems
- Forms of employee appraisal
- Roles of individuals involved in appraisal process
- Guidelines for the conduct of appraisal interviews

(4) Outcome 4: Provide advice on the health, safety and welfare of employees

- Health and Safety legislation
- Employers:direct employers; sub-contractors; co-contractors
- Accident causation:preventable accidents; unforeseeable accidents
- Costs and benefits of ergonomic working practices
- Strategies for dealing with stress in employees

Evidence Requirements for the Unit

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by showing that



they can provide advice on the recruitment, selection and induction of employees. The advice should be:

- clear and precise and include procedures for recruitment and selection consistent with accepted good practice
- comprehensive and include methods of job analysis and advertisement copy writing consistent with the requirements of the employer
- comprehensive and include recommendations for choosing recruitment sources and selection techniques appropriate to the requirements of the employer
- complete and contain guidelines on the conduct of the selection interview which are consistent with accepted good practice and current legislation
- thorough and contain techniques for the evaluation of the recruitment and selection procedure
- thorough and contain procedures for successfully inducting new employees into the organisation
- Evidence should be presented in a written format and include a recruitment and selection flow chart, newspaper recruitment advertisement and induction checklist.

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by submitting a written report on employee remuneration systems. The report should:

- contain the objectives and constraints of the principal employee remuneration systems
- contain the principal techniques for job evaluation consistent with the needs of the employer
- include the advantages and disadvantages to the employer of the principal employee services and benefits

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by providing written advice on employee appraisal systems. The evidence should contain:

- Advice to managers and staff on the principal objectives and constraints of employee appraisal systems.
- Information on the operation of the principal forms of employee appraisal in relation to both the appraiser and appraisee.
- Definitions of the roles of the individuals involved in the appraisal processes. These should be consistent with the constraints of the system in use. References should be made to at least four appraisal schemes.
- Guidelines for the conduct of the appraisal interview which are consistent with good practice and



keep those involved with the process informed.

(4) Outcome 4

Candidates will need to provide evidence to demonstrate their knowledge and/or skills by showing that they can provide written advice on the health, safety and welfare of employees. The advice should make References to:

- employers and employees rights and responsibilities under current health and safety legislation
- the principal causes of accidents and the reporting of accidents to managers and staff
- the costs and benefits of adopting ergonomic working practices
- a minimum of three strategies for dealing with stress in employees

References

- Gary Dessler (2005), *Human Resource Management*, 9th edition, Tsinghua University Press, ISBN: 9787302047421
- John M. Ivancevich (2004), *Human Resource Management*, 9th Edition — McGraw-Hill, China Machine Press
- Luis R.Gomez-Mejia, David B.Balkin, Robert L.Cardy (2002), *Managing Human Resource* 3rd Edition, Prentice Hall, Peking University Press
- Stephen Pilbeam, Marjorie Corbridge (2005), *People Resourcing: HRM in Practice*, 2nd Edition, Economic & Management Publishing House

19. Economics 2: The World Economy

Unit title: Economics 2: The World Economy

Unit code: F86E 35

Unit purpose: This Unit introduces the world economy, the main focus is the key features of the global economic environment. It advances economic concepts and allows candidates to develop their research and analytical skills. The core economic issues that are focused on in this Unit are trade, international payments, exchange rates and economies undergoing change.

On completion of this Unit, the candidate should be able to:

- 1.Explain international trade and the role of trade organisations.
- 2.Analyse the balance of payments and exchange rate regimes.
- 3.Evaluate world economies.

Credit value: 1 HN Credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Entry to this Unit is at the discretion of the centre.



However it would be beneficial if candidate have good communication skills and which may be demonstrated by the achievement the Unit Communication: Analysing and Presenting Complex Information (DE3N 34), the Core Skill Communication at SCQF level 6 or equivalent. It would also be beneficial if candidates had some prior knowledge of economics, which this may be demonstrated by achievement of the Unit F78 34 Economic Issues: An Introduction or F7J6 35 Economics 1: Micro and Macro Theory and Application or equivalent.

Core skills: There are opportunities to develop the Core Skills of Problem Solving, Information and Communication Technology and Communication at SCQF level 6 in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Assessment: Assessment will be by using one instrument of assessment that will allow candidates to develop their research skills. An investigative approach should be taken by the candidate to allow him/her to build a portfolio of evidence. This may be in the form of a portfolio. An exemplar pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

(1) Outcome 1: Explain international trade and the role of trade organisations.

- Trade theory
- Barriers to international trade
- protectionism.
- The World Trade Organisation
- Trading blocs

(2) Outcome 2: Analyse the balance of payments and exchange rate regimes.

- Structure of the UK balance of payments account
- Recent trends in the UK balance of payments account.
- relationship between exchange rate and the balance of payments
- exchange rates regimes
- Effects of exchange rates on economic agents.

(3) Outcome 3: Evaluate world economies.

- Characteristics of NICs (Newly Industrialised Countries).
- Issues facing NICs.
- Characteristics of LDCs (Less Developed Countries).
- Issues facing LDCs.
- The impact of multinationals in NICs and LDCs.



Evidence requirements for the Unit

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- explanation of free trade and absolute and comparative advantage.
- Identify three gains from international trade.
- Explain barriers to trade, this should include two forms of protectionism.
- Explain why governments may wish to raise barriers to international trade.
- Describe the role of the World Trade Organisation in the development of free trade.

Examine the role of one trading bloc from EU, NAFTA or ASEAN.

(2) Outcome 2

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- Explanation of the general trends and composition of the UK balance of payments in the last 30 years. Allowance should be taken of redefinition of the accounts over this time.
- Explanation of UK trends in trade over the last 30 years.
- describe the relationship between exchange rates and the balance of payments account.

With regard to the last two elements of knowledge and skills, candidates will be required to select two exchange rate regimes. They will then be required to

- Identify three advantages and disadvantages of the chosen regimes.
- Identify three effects on economic agents of the chosen regimes.

(3) Outcome 3

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- Explain two characteristics of a NIC economy or two characteristics of a LDC.
- Analyze one issues facing NICs or one issues facing LDCs.
- Explain the impact of multinationals on NICs or LDCs

References

- Karl E. Case, Ray C. Fair (2003), *Principles of Economics*, 6th Edition, Tsinghua University Press, microeconomics : ISBN: 9787302064282, macroeconomics & world economics : ISBN: 9787302065395



20. Information and Communication Technology in Business

Unit title: Information and Communication Technology in Business

Unit code: HH87 35

Unit Purpose: This Unit is designed to develop learners' knowledge and skills in identifying, evaluating, managing and presenting business information to facilitate and influence decision-making. The Unit requires learners to consider the role of information in the decision-making process, evaluate data communications systems and ICT innovations, use planning and control tools for project management and use software application presentation tools to present findings and recommend actions.

On completion of the Unit the learner will be able to:

- Identify and evaluate the role of business information in decision-making.
- Describe and evaluate data communications systems and new ICT innovations.
- Plan project development work using project management software to meet client needs.
- Schedule project development work using project management software, to meet client needs.
- Create a presentation using appropriate software application presentation tools.

Credit Value: 2 HN Credits at SCQF level 8: (16 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre. However, it would be beneficial if candidates have suitable skills in communication and software application packages. Further knowledge concerning business decision making and processes would be advantageous. This may be demonstrated by achievement of the following Units, DE3N 34 Communication: Analysing and Presenting Complex Information, D75X 34 Information Technology: Applications Software, F84T 34 Managing People and Organisations, F84D 35 Office Management or equivalent.

Core skills: There will be opportunities to gather evidence towards the Core Skill of Information and Communication Technology at SCQF level 6 and the Core Skills components of Critical Thinking, Reviewing and Evaluating, Written Communication (Reading) and Written Communication (Writing) at SCQF level 6 in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Assessment: Evidence could be generated through the use of case study or other stimulus material. The same case study could be used throughout with additional supplementary information for each



Outcome.

An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

(1) Outcome 1: Identify and evaluate the role of business information in decision-making.

- Levels of decision-making
- Information requirements
- Types of Information systems
- Legislation governing the management and handling of information

(2) Outcome 2: Describe and evaluate data communication systems and new ICT innovations.

- Security threat
- Security measures
- ICT innovations

(3) Outcome 3: Plan project development work using project management software to meet client needs.

- Project development tasks and sub-tasks
- Project milestones
- Task dependency
- Resource determination

(4) Outcome 4: Schedule project development work using project management software, to meet client needs.

- Project scheduling
- Task constraints and dependencies
- Resource allocation
- Project management software

(5) Outcome 5: Create a presentation using appropriate software application presentation tools

- Presentation techniques
- Importation techniques
- Dynamic links
- Animation and transition effects
- Multimedia elements

Evidence requirements for the Unit:

(1) Outcome 1



Candidates will need to provide evidence to demonstrate their knowledge and/or skills by showing that they can provide and justify an evaluation of the role of business information in the decision-making process. Evidence must be provided to demonstrate that candidates can:

- identify and compare the nature of information required at strategic, tactical and operational levels of decision making for a given situation
- evaluate the information required at strategic, tactical and operational levels of decision making for one internal source and one external source for each level
- evaluate the nature of information systems required to support decision making at strategic, tactical and operational levels
- identify and analyse the implications for decision making of two pieces of current legislation governing the management and handling of information

(2) Outcome 2

The candidate will need evidence to demonstrate their knowledge and/or skills by showing that they can describe and evaluate data communication systems security and ICT innovations. Evidence must be provided to demonstrate that candidates can:

- identify and evaluate three threats to the security of networked information
- identify and evaluate three security procedures to protect networked information that would be appropriate to organisational needs
- identify and evaluate three ICT innovations which may be relevant to business users and the needs of an organisation

(3) Outcome 3

The candidate will need evidence to demonstrate his/her knowledge and/or skills by showing that s/he can prepare written documentary evidence providing answers to each of the above points as listed in the knowledge and skills section.

- establish the sub-tasks of a project development
- determine the duration of each sub-task of the project development
- identify, establish and describe project milestones
- establish task dependencies
- determine the resources required for a given project

(4) Outcome 4

The candidate will need evidence to demonstrate their Knowledge and/or Skills by showing that they can use project management software to schedule the development of a given project brief. Evidence must



be provided to demonstrate that candidates can:

- initiate a project schedule
- accurately enter project stages, sub tasks and milestones
- determine task constraints
- establish task dependencies
- assign resources to sub-tasks
- create base and resource calendars to indicate clear timelines
- generate meaningful annotated reports and charts with appropriate scales
- analyse and interpret reports and charts

(5) Outcome 5

The candidate will need evidence to demonstrate their Knowledge and/or Skills by showing that they can use application software presentation tools to plan and prepare for a presentation. Evidence must be provided to demonstrate that candidates can:

- plan and produce a presentation with a minimum of five slides using software application package techniques
- import one object from each of two software applications packages, one of which must be from an external source
- create and use one dynamic link
- create and use one multimedia element within the presentation

References:

- Jeffrey L. Whitten, Lonnie D. Bentley, Kevin C. Dittman, System analysis and design methods, 5th Edition, McGraw-Hill Companies ISBN 9787040100457
- Eric Uyttewaal, Dynamic scheduling with Microsoft Office Project 2003, International Institute for Learning, ISBN 1932159452
- Efraim Turban, Jay E. Aronson, Decision Support Systems and Intelligent Systems, 6th Edition, Prentice Hall, ISBN 0130894656

21. Preparing Financial Forecasts

Unit Title: Preparing Financial Forecasts

Unit code: F84R 35

Unit purpose: This Unit is designed to provide candidates with an understanding of the use of Management Accounting Information within a business organisation. This is achieved in the first



instance, by providing candidates with the skills required to prepare basic management accounting reports. In addition, the Unit will also enable candidates to learn the financial techniques used for making decisions in relation to costing and budgeting, pricing and investments.

On completion of the Unit candidates should be able to:

1. Prepare an operating statement.
2. Analyse costing data and provide information for decision-making.
3. Analyse budgetary information and prepare a variance report.
4. Assess the viability of a project using investment and project appraisal techniques.

Credit value: 1 HN Credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre, but it would be beneficial if the candidate had a basic understanding of Business Accounting. This may be demonstrated by possession of the following:

- HN Unit Business Accounting or an equivalent qualification or experience.

Core skills: The Unit is primarily intended to provide candidates with an understanding of the use of Management Accounting information within a business environment. In particular, the focus of the Unit will be on the provision of accounting information that will assist managers in their decision-making process.

In Outcome 1, candidates will be provided with skills and develop their abilities in the preparation of an operating statement. Candidates should show an understanding of cost classification (direct/indirect), overhead allocation and absorption and profit determination (using both mark-up and margin).

In Outcome 2 the focus is on the development of an understanding of marginal costing and its application in relation to the provision of relevant data to inform decision-making. A comparison of alternative costing methodologies (Full/ Absorption v Marginal) should be made. Candidates should be encouraged to calculate the effect of changing costs and revenue levels (associated with alternative courses of action) on total contribution. Although there is no requirement to assess the calculation of break-even point and the number of units required to achieve a desired level of profit, this should still be covered in the teaching of marginal costing.

In Outcome 3, although there is no requirement to assess the actual preparation of functional budgets, this should still be covered in the teaching of the Unit. An understanding of the construction of such budgets will assist candidates in the development of skills and abilities in the comparison of budgeted activity with actual activity and the analysis of the resultant variances. The candidate should show an understanding of flexed budgets, all the variances stated in the evidence requirements and the possible



causes of the variances. The candidate should also be able to analyse the variances from a particular case study and make appropriate recommendations for future action. Candidates should be encouraged to use a suitable spreadsheet package to calculate variances

In Outcome 4 candidates will develop skills and abilities in the application of investment appraisal techniques (both traditional and discounted cash flow) as an aid to decision-making. Included in the study of this outcome should be an examination of the effects of limited funds on selecting projects as well as the normal appraisal techniques covered in the Evidence Requirements. Candidates should be encouraged to use a suitable spreadsheet package to calculate NPV and/or IRR. The effects of taxation should be excluded from the analysis.

Assessment:

The Unit could be assessed by two Instruments of Assessment. One covering Outcomes 1 and 2, and the other covering Outcomes 3 and 4. The first assessment, which is primarily computational in nature, should be carried out under closed-book controlled conditions and should last approximately two hours. The second assessment would require candidates to produce a report with appropriate appendices based on a given case study. This should take the form of a home-based exercise and the evidence could be submitted in the form of a report which incorporates both word-processing and spreadsheet application packages.

(1) Outcome 1: Prepare an operating statement.

- Cost classification.
- Overhead absorption.
- Profit determination.

(2) Outcome 2: Analyse costing data and provide information for decision-making.

- Marginal costing and contribution-margin analysis
- Analysis of costs
- Information for decision making

(3) Outcome 3: Analyse budgetary information and prepare a variance report.

- Flexed budgets.
- Variance identification: Materials, Labour and Overheads.
- Variance analysis and reporting.

(4) Outcome 4: Assess the viability of a project using investment and project appraisal techniques.

- Payback Period.
- Accounting rate of return.



- Discounted cash flow (net present value and internal rate of return).

Evidence requirements for the Unit:

(1) Outcome 1

Evidence must be produced for all parts of the knowledge/skills section. The candidate will be required to produce an operating statement for a business. Each time the Outcome is assessed the candidate will be expected to:

- Prepare an operating statement that includes details of the classification and analysis of costs.
- Apply logic to the order of costs in the operating statement
- Subtotal the main cost categories
- Absorb overheads using an appropriate basis—a minimum of two different bases should be used
- Accurately calculate profit in accordance with the given policy (mark-up or margin).

Evidence must be generated through an assessment undertaken in closed-book controlled conditions.

(2) Outcome 2

Evidence must be produced for all parts of the knowledge/skills section. Candidates will need evidence to show that they can, with reference to a particular business, provide an analysis of costing data, which can be used by the managers of an organisation who must make decisions from the resulting information. Each time this Outcome is assessed candidates will be required to:

- Accurately calculate the effect of changing costs and/or revenue levels on contribution and profit—a minimum of two changes in both cost and revenue levels to be applied
- Analyse a number of alternative courses of action and estimate the costs incurred and profit earned, this must be in accordance with the given projected revenue and cost patterns.
- Recommend an appropriate course of action consistent with analysis.

Evidence must be generated through an assessment undertaken in closed-book controlled conditions. Candidates will be presented with a given profit statement, they will analyse a number of alternative courses of action and produce accurate profit statements (which clearly show the total contribution) for each option. Candidates should then recommend the adoption of a particular option giving a rational justification of their choice.

(3) Outcome 3

Evidence must be produced for all parts of the knowledge/skills section. The candidate will be provided with a series of functional budgets covering: Sales, production, labour, materials and overheads. In addition, candidates will also be given the actual results for the period concerned. Each time the Outcome is assessed candidates will be required to:



- Flex the budget from provided functional budgets in line with actual activity
- Calculate the following variance: Materials (usage, price, cost); Labour (efficiency, rate, cost); Total overhead; and identify a minimum of one possible cause of each variance
- Make a minimum of two recommendations to management that are consistent with the significance and direction of the variances calculated

(4) Outcome 4

Evidence must be produced for all parts of the knowledge/skills section. Candidates will need evidence to demonstrate that they have a basic understanding of investment appraisal techniques and by applying these to a specific project they can recommend an appropriate course of action to management. Each time the outcome is assessed candidates will be required to:

- Select and use two appropriate investment appraisal techniques in terms of the information provided and the requirements of the user
- Produce a discounted cash flow (net present value and internal rate of return) which includes all relevant data allocated to the correct periods
- Assess the viability of the project making reference to a minimum of three conclusions and recommendations—these must be supported with evidence from your analysis of investment appraisal techniques.

Reference:

- Ray H. Garrison & Eric W. Noreen (2002), *Managerial Accounting*, 10th edition, McGraw-Hill/Irwin, ISBN: 9787500561590
- Peter C. Brewer & Ray H. Garrison (2008), *Introduction to Managerial Accounting*, 4th edition, McGraw-Hill/Irwin, ISBN: 9787811224047
- Kaplan, R. S. & Atkinson A. A. (1998) *Advanced management accounting*, 3rd edition, London : Prentice Hall International

22. Statistics for Business

Unit Title: Statistics for Business

Unit code: F84K 35

Unit purpose: This Unit introduces candidates to the basic concepts of the methods of descriptive statistics found in business. The Unit will provide the underpinning knowledge and skills required to use basic statistical and graphical techniques to address business problems using appropriate IT software.

On completion of the Unit the candidate should be able to:



- Explain statistical techniques for collecting data.
- Use statistical techniques to analyse and interpret data.
- Use software to produce forecasts based on formalised procedures.

Credit value: 1 HN credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)

Recommended prior knowledge and skills: Access to this Unit will be at the discretion of the centre. However, it is recommended that candidates should have basic skills in numeracy and in the use of appropriate IT software. This could be demonstrated by possession of:

Numeracy at Intermediate 2 (D01C 11)

Information Technology at Intermediate 2 (D01D 11)

or Information Technology for Administrators at Intermediate 2 (DM3R 11)

or equivalent

Core skills: The achievement of this Unit gives automatic certification of the following:

Numeracy at SCQF level 6

Assessment: The Unit should be assessed by three instruments of assessment.

Outcome 1 should be assessed by a closed-book test.

Outcome 2 should be assessed by an open-book test carried out in controlled conditions. The use of calculation aids such as a scientific calculator or appropriate software is allowed.

Outcome 3 should be assessed by an open-book test carried out under controlled conditions. All graphs and diagrams must be drawn using appropriate software.

Data files should be provided for the candidates as appropriate to avoid the need for them to enter large amounts of text or data.

Interpretation of results should demonstrate the candidate understands the basic concepts and has an ability to apply these in a practical situation.

An exemplar assessment pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

To achieve this Unit, candidates should attain 60% of available marks for each Outcome.

(1) Outcome 1: Explain statistical techniques for collecting data

- Quantitative, ordinal and qualitative data
- Sources of secondary data
- Survey methods for collecting data
- Sampling methods

(2) Outcome 2: Use statistical techniques to analyse and interpret data



- Presentation of quantitative data
- Presentation of qualitative and/or ordinal data
- Measures of central location
- Measures of dispersion
- Use published index numbers in appropriate calculations
- Interpretation and analysis of data

(3) Outcome 3: Use software to produce forecasts based on formalised procedures

- Purpose and methods of prediction and forecasting
- Scatter diagrams including predictor and response variables
- Linear regression including least squares regression
- Correlation including Pearson's product-moment correlation coefficient
- Time series including histograms, trend and seasonality
- Interpretation and analysis
- Software packages

Evidence requirements for the Unit:

(1) Outcome 1

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can with reference to a particular task:

- define and give an example of the following terms: qualitative, ordinal, quantitative, primary, secondary, discrete and continuous
- select sources where specified data may be found
- select survey methods for data collection
- select sampling methods for data collection

Evidence should be generated through assessment undertaken in closed-book controlled conditions.

To achieve this Outcome, candidates should attain 60% of available marks.

(2) Outcome 2

Candidates will need evidence to demonstrate their Knowledge and/or Skills by showing that they can with reference to a particular task:

- Present quantitative data using an appropriate format. A stem and leaf diagram and a frequency table should be constructed. A diagram such as a box plot or histogram should be drawn.
- Present qualitative and/or ordinal data using an appropriate format. Either a table, chart or line graph should be constructed.



- calculate appropriate measures of central location and measures of dispersion
- use Index numbers to draw inferences
- interpret the results of the analysis and provide meaningful comment

Evidence should be generated through assessment undertaken in open-book controlled conditions.

To achieve this Outcome, candidates should attain 60% of available marks.

(3) Outcome 3

Candidates will need evidence to demonstrate their Knowledge and/or Skills by showing that they can with reference to a particular task:

- identify and justify appropriate prediction and forecasting methods
- use linear regression and correlation to analyse a suitable problem and produce predictions
- use time series analysis to analyse a suitable problem and produce forecasts
- interpret the results of the analysis and provide meaningful comments

Evidence should be generated through assessment undertaken in open-book controlled conditions.

All graphs and diagrams in this task must be drawn using appropriate software.

To achieve this Outcome, candidates should attain 60% of available marks.

Reference:

- David Anderson & Dennis Sweeney(2008), Fundamentals of Business Statistics, South-Western, Division of Thomson Learning; 5th international ed, ASIN: 0324654251

23. Continuous Workforce Development

Unit title: Continuous Workforce Development

Unit code: HA13 34

Unit purpose: The purpose of this Unit is to provide candidates with the knowledge and understanding of how organisations identify and implement conditions training and development of their employees. In particular, candidates will develop the ability to produce an organisational training strategy, design a training programme and training activities and plan an evaluation strategy for the training programme.

On completion of the Unit the candidate should be able to:

- Research the concept of continuous employee development.
- Produce a training and development strategy for an organisation.
- Design a training programme for a specific organisational purpose.
- Plan the evaluation of the training programme.

Credit value: 2 HN Credits at SCQF level 7: (16 SCQF credit points at SCQF level 7*)



Recommended entry to this Unit: Entry to this Unit is at the discretion of the centre. However, it would be beneficial if candidates had skills in written communication, oral presentation and a general awareness of the role of the training function within organisations.

Core Skills: Opportunities to develop aspects of Core Skills are highlighted in the Support Notes for this Unit specification. Achievement of this unit gives automatic certification of the following Core Skills component.

Complete Core Skills None

Core Skill component Critical Thinking at SCQF level 6

Assessment: Assessment for all four Outcomes may take the form of open-book assessments based on stimulus material. Candidates may compile responses from their own research. Assessments may be integrated between Outcomes.

(1) Outcome 1: Research the concept of continuous employee development.

- The concept of a learning organisation
- The concept and objectives of continuous employee development
- The benefits of implementing the practice of continuous employee development for an organisation
- Explaining the principal training strategies
- The responsibilities of individuals, line managers, training staff and senior managers to endorse continuous employee development

(2) Outcome 2: Produce a training and development strategy for an organisation.

- Incorporating the organisational requirements in the strategy: corporate plan, culture and structure
- Short and long term business objectives
- Identifying organisational training/development needs
- Identifying training needs of individuals and groups
- Identifying any resource requirements and consequential implications for the organisation
- Training responsibilities of individuals, line managers and training staff and professionals within an organisation
- The role of the local Government and associated agencies in encouraging organisations to train and develop their employees
- The range of current national training initiatives available
- The role of educational establishments and training providers
- The function of vocational bodies and professional bodies

(3) Outcome 3: Design a training programme for a specific organisational purpose.



- Identifying training needs of individuals, groups or the organisation as a whole
- Identifying SMART learning objectives for the programme and the individual training sessions
- The selection of the most appropriate delivery methods, resources and presentation skills for the programme content
- Application of the most appropriate audio-visual aids and/or digital media where required
- Identifying the costs associated with preparing and delivering the training programme
- Applying relevant accepted theories of learning

(4) Outcome 4: Plan the evaluation of the training programme.

- Applying accepted evaluation theories to the planning of an evaluation strategy
- Using appropriate evaluation tools and timescales to plan how the evaluation will take place
- Evaluating the associated costs and the benefits of the programme to the organisation

Evidence Requirements for the Unit

(1) Outcome 1

Candidates will produce a written/oral statement on the subject of continuous employee development (minimum 500 words.) A minimum of five benefits to an organisation of its implementation must also be stated. The statement will evidence the candidates' research into the following topics:

- The concept of a learning organisation
- The concept and objectives of continuous employee development
- The benefits of implementing the practice of continuous employee development for an organisation
- Explaining the principal training strategies
- The responsibilities of individuals, line managers, training staff and senior managers to endorse continuous employee development

(2) Outcome 2

Candidates will produce a training and development strategy, written or oral (minimum of 1,000 words) based on a given case study of a fictitious organisation of approximately 200+ employees. The Case Study will include:

— The philosophy of the organisation incorporating the organisational requirements and business objectives which demonstrate the company's commitment to training.

The training and development strategy will:

- identify training/development needs of individuals, groups and the organisation as a whole linking these to the timescales of the business objectives.
- identify the resource implications of meeting the training/development needs.



- propose how training responsibilities should be allocated across the organisation.
- make at least two recommendations that will ensure the training and development goals will be achieved

Candidates will produce a commentary (minimum 750 words) also based on the same case study, which will:

- summarise the role of the skills development agencies supported by the local Government and the implications for the organisation.
- describe at least three current national training initiatives and their value to the organisation.
- incorporate the role of training providers and educational establishments as well as the function of vocational bodies and professional bodies in the training and development of employees.

(3) Outcome 3

Candidates will design a written training programme which is to be between 2-3 hours in duration, based on the same case study as Outcome 2. The Programme should cover the following:

- An introductory paragraph describing the rationale for the programme, specifying who the training programme is aimed at (individuals, groups or the organisation as a whole) and describing the learning theories which have influenced the design of the programme (minimum 500 words).
- Overall aim and objectives for the programme and the training sessions to be written in SMART format and to take account of training needs identified.
- Produce a written Training Plan which will include a variety of delivery methods and presentation styles.
- Produce written Training Session Plans, as appropriate, to include the use of a variety of audio-visual aids and/or digital media as appropriate to the content of the programme.
- A list of approximate costs for the preparation and delivery of the programme.

(4) Outcome 4

Candidates will plan and produce a written evaluation strategy for the training programme in Outcome 3 to describe how the programme will be evaluated. The evaluation strategy will measure:

- The extent to which the objectives of the programme have been met.
- The reaction of the delegates to the programme and its content.
- The associated costs with regard to the financial viability of the programme.
- The perceived benefits to the organisation and whether the programme is a worthwhile proposition for future training.

The evaluation strategy will include an explanation of the choice of evaluation methods and materials



selected to gather the information required for the evaluation of the programme. The timescales involved in the evaluation process will also be explained.

Product evidence will include one example of each of the evaluation materials to be used.

Candidates will also write a short paragraph (500 words) explaining the evaluation theory/ies used to guide the production of the evaluation strategy.

References

- Gary Dessler (2005), *Human Resource Management*, 9th edition, Tsinghua University Press, ISBN: 9787302047421
- John M. Ivancevich (2004), *Human Resource Management*, 9th Edition — McGraw-Hill, China Machine Press
- Luis R.Gomez-Mejia, David B.Balkin, Robert L.Cardy (2002), *Managing Human Resource* 3rd Edition, Prentice Hall, Peking University Press
- Randy L. Desimone, Jon M. Werner, David M. Harris (2003), *Human Resource Development*, 3rd Edition, Tsinghua University Press

24. Research Skills

Unit Title: Research Skills

Unit code:F60A 34

Unit purpose: This Unit is about developing the candidate's ability to access and evaluate information from a variety of primary and secondary sources by planning and reporting on a research investigation. It is aimed at those who need to access and analyse information as part of their course of study.

On completion of the Unit the candidate should be able to:

1. Plan a research investigation .
2. Access and analyse complex information from a range of primary and secondary sources .
3. Present findings of a research investigation .

Credit value: 1 HN Credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre.

However, it would be beneficial if candidates had skills in Communication at SCQF level 6. This may be evidenced by the following:

Higher English (C115 12) or its component Units

Higher ESOL (C222 12)

Communication Core Skill (D01B 12) or (F3GB 12)



IELTS level 6

Other similar qualifications or work experience

Core skills: There are opportunities to develop the Core Skills of Communication, Problem Solving and Information and Communication Technology at SCQF level 6 and Numeracy at SCQF level 5 in this Unit, although there is no automatic certification of Core Skills or Core Skill components. Further detail is provided in the Support Notes.

Assessment:

The Unit will be assessed holistically by an investigative report linking all three Outcomes. Tasks could be integrated with other elements of the award.

Assessment arrangements should be in place to assure the authenticity of all evidence submitted.

1) Outcome 1: Plan a research investigation

Research methods

Ethical and legal considerations affecting research

Identification and selection of resources

Primary and secondary sources of information

Library classification and cataloguing systems

Contact methods

Preparation of interview questions

Project management timescales

2) Outcome 2: Access and analyse complex data from a range of primary secondary sources

Primary and secondary research techniques

Contacts and networking

Electronic information access and retrieval

Analysis of qualitative and quantitative data

Accuracy and precision in summarising and recording information

3) Outcome 3: Present findings of a research investigation

Analytical and evaluative skills

Conventions of research reporting

Effective use of language, register and style

Presentation skills

Evidence requirements for the unit



Candidates will need to provide evidence to demonstrate their Knowledge and/or S skills by showing that they can:

1. define research objectives appropriate to purpose
2. plan a research investigation
3. implement a research plan
4. analyse information from a range of primary and secondary sources
5. produce a referenced record of research activity and materials
6. present findings based on accurate analysis and interpretation of data
7. use a format appropriate to the chosen medium

Findings should be a minimum of 1,000 words or oral equivalent.

Assessment must be conducted in conditions where arrangements are in place to assure the authenticity of the candidate's work.

References

1. Brannen, J. (2005). Mixing Methods: The Entry of Qualitative and Quantitative Approaches into the Research Process. *International Journal of Social Research Methodology*, 8(3), pp.173-184.
2. Carter, S. M. & Little, M. (2007). Justifying knowledge, justifying method, taking action: Epistemologies, methodologies, and methods in qualitative research. *Qualitative Health Research*, 17(10), 1316-1328.
3. Collins, H., (2010), *Creative research: the theory and practice of research for the creative industries*, New Jersey, AVA Publications
4. Davies, M. and Hughes, N. (2014). *Doing a successful research project*. 2nd ed.
- Ghauri, P. and Gronhaug, K. (2002). *Research methods in business studies: A practical guide*. 2nd ed. Pearson Education Limited.
5. Myers, M. (2008). *Qualitative research in business & management*. 3rd ed. Sage publications.

25. Business with Human Resource Management: Group Award Graded Unit 2

Unit Title: Business with Human Resource Management: Group Award Graded Unit 2

Unit Code: H0J8 35

Unit Purpose: This Graded Unit is designed to provide evidence that the candidates have met the following principal aims of the HND Business with Human Resource Management (GE7V 16):

- ◆ Develop competencies in a range of specialised areas of their choice in line with their preferred career pattern or courses of further study.



- ◆ Provide of a basis for future career and personal development.
- ◆ Adopt an innovative and creative approach to their work and be able to respond quickly to the challenges posed by changes in the business environment.
- ◆ Enable candidates to consider and revisit core business issues and develop a depth of understanding from a managerial perspective.
- ◆ Further developed organisational and investigative skills.
- ◆ Promote the development of transferable skills in planning, organising and evaluation and enable the candidate to investigate business issues and problems in depth.
- ◆ Promote advanced level of entry to further academic or professional qualification.
- ◆ Develop underpinning knowledge which supports SVQs.

Credit value: 1 HN Credit at SCQF level 8: (8 SCQF credit points at SCQF level 8*)

Recommended Prior Knowledge and Skills: It is recommended that the candidate should have completed or be in the process of completing the following Units relating to the above specific aims prior to undertaking this group award Graded Unit:

Business Accounting

Preparing Financial Forecasts

Economic Issues: An Introduction

Economics 1: Micro and Macro Theory and Application

Economics 2: The World Economy

Marketing: An Introduction

Managing People and Organisations

Business Culture and Strategy

Information and Communication Technology in Business

Using Software Application Packages

Information Technology: Applications Software 1

Communication: Analysing and Presenting Complex Communication

Behavioural Skills for Business

Business Law: An Introduction

Business Contractual Relationships

Statistics for Business

Candidates may select a topic for the investigation from those covered in any of the above units.

Candidates may select a topic which is confined to one unit or one which can be related to more than



one unit. When choosing a topic, candidates should make sure that it will be a sufficient basis for an investigation which meets all the requirements of this Graded Unit.

Assessment: This Graded Unit will be assessed by a project investigation. The developed investigations should provide the candidate with the opportunity to produce evidence that demonstrates she/he has met the aims of the Graded Unit that it covers.

Since the Core Skill of Problem Solving at SCQF level 6 is embedded in this Unit, it is strongly recommended that you follow the assessment guidelines given. If you wish to use a different assessment model, you should seek prior verification of the assessment instrument(s) you intend to use to ensure that the Core Skill is still covered.

Conditions of Assessment

The candidate should be given a date for completion of the investigation. However, the instructions for the assessment task should be distributed to allow the candidate sufficient time to assimilate the details and carry out the assessment task. During the time between the distribution of the assessment task instructions and the completion date, assessors may answer questions, provide clarification, guidance and reasonable assistance. The assessment task should be marked as soon as possible after the completion date.

The evidence for the project is generated over time and involves three distinct stages, where each stage has to be achieved before the next is undertaken. Thus any re-assessment of stages must be undertaken before proceeding to the next stage.

Where a learner submits a stage of the project for assessment and one or more areas within that stage are assessed as deficient, that stage of the project may be returned for remediation in these areas only. To avoid the practice of grade boosting the parts of the project that gain the minimum marks on the first submission should not be altered or re-marked. Where the first submission of the project meets all of the minimum Evidence Requirements and gains at least the minimum marks resubmission should not be permitted.

If a candidate fails the project overall or wishes to upgrade, then this must be done using a substantially different project, ie all stages are undertaken using a new project, assignment, case study, etc. In this case, a candidate's grade will be based on the achievement in the re-assessment, if this results in a higher grade.

At this SCQF level, candidates should work independently. Discussions should take place between the candidate and tutor to establish the suitability of the candidate's chosen issue from the outset of the investigation. It is the responsibility of the centre to take reasonable steps to ensure that the project is the



work of the candidate. For example, centres may wish to informally question candidates at various stages on their knowledge and understanding of the project on which they have embarked. Centres should ensure, where research etc is carried out in other establishments or under the supervision of others, that the candidate does not receive undue assistance.

Evidence requirements for the Unit

The project consists of three stages: planning; developing; and evaluating. The following table specifies the minimum evidence required to pass each stage.

Note: The candidate must achieve **all of the minimum evidence** specified below for each stage of the project in order to pass the group award Graded Unit.

| Project Stage | Minimum Evidence Requirements |
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| Stage 1 — Planning | <p>Developing a brief to investigate a business issue and assess its implications for a business or a number of businesses. The issue must involve meeting the needs of customers. The brief must include:</p> <ol style="list-style-type: none"> 1 Initial personal assessment of the candidate's skills. 2 An appropriate title of the project. 3 Statement of the issue to be investigated. This should cover how it involves meeting the needs of customers and who the relevant customers are. 4 Aims and objectives of the project. 5 Reasons for the choice of issue which must be directly related to a topic or topics covered as part of the Group Award. 6 Justification for the choice of business or businesses involved. 7 Explanation of the range of primary and secondary sources of information which will be used for the investigation and justification for the choice of each source. 8 Explanation of how the investigation will be conducted with justification for the choice of methods used. Devise an action plan to carry out the investigation. The plan must include: <ol style="list-style-type: none"> 9 Negotiated dates for the planning, development and evaluation of the project. 10 Interim and final timescales and dates for conducting the investigation, which should be related to the objectives of the investigation. 11 Identification of the resources (including time) required to carry out |



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| | <p>the investigation.</p> <p>Producing a log of activities carried out by the candidate. The log must include activities undertaken, resources used and time allocated.</p> <p>Evidence of all of the above should be presented. It may be supplemented by evidence provided orally by the candidate in a discussion with the assessor. If oral evidence is provided by the candidate, a record of the main points of the discussion should be recorded. The candidate should retain evidence of their progress and experience to record the progress of the planning stage of the investigation and personal development of the candidate to facilitate and support the evaluation stage by matching those experiences against the plan.</p> <p>The brief is worth 18% of the marks for the investigation while the plan is worth 6% of the marks.</p> <p>The candidate must achieve all of the minimum evidence specified above in order to pass the Planning stage.</p> <p>The candidate must achieve all of the minimum evidence specified above in order to pass the Planning stage.</p> |
| <p>Stage 2 — Developing</p> | <p>Preparation of a written report of the investigation of a business issue and its implications for a business or businesses. It must include:</p> <ul style="list-style-type: none"> • detailed explanation of how the issue affects the business or businesses chosen. The explanation should be justified by explicit References to the data collected and to concepts covered as part of the group award. The explanations should be consistent with objectives at the planning stage. • Analysis of the primary and secondary sources of information and data collected • Assessment of the implications of these effects for the chosen organisation or organisations should be analysed in relation to the organisation(s), the business environment and the impact upon customers and should make reference to concepts and topics studied within the mandatory section of the Group Award. • Statement of the conclusions drawn from the investigation and any appropriate recommendations to be made to the organisation(s). These should be explicitly related to the issues being investigated and the needs of customers. <p>Producing a log of activities carried out by the candidate. The log must include</p> |



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| | <p>activities undertaken, resources used and time allocated.</p> <p>The report should consist of 2,500–3,500 words or equivalent, if presented verbally, and must be presented in a format suitable for a business report. This must include a contents page, a summary of findings, acknowledgments and references. The Evidence may be supplemented by evidence provided orally by the candidate in a discussion with the assessor. If this is done, a record of the main points of the discussion should be recorded. The candidate should retain evidence of their progress and experience to record the progress of the development stage of the investigation and personal development of the candidate to facilitate and support the evaluation stage by matching those experiences against the plan.</p> <p><i>The report is worth 52% of the marks for the investigation.</i></p> <p><i>The candidate must achieve all of the minimum evidence specified above in order to pass the Development stage.</i></p> <p><i>The candidate must achieve all of the minimum evidence specified above in order to pass the Developing stage.</i></p> |
| <p>Stage 3 — Evaluating</p> | <p>Providing an evaluation of the effectiveness of all parts of the investigation. The evaluation should include:</p> <p>The evaluation should include:</p> <ol style="list-style-type: none"> 1 A brief outline of the investigation. 2 Assessment of the extent to which each of the original objectives of the investigation have been met. This should include reference to any modifications made during the course of the investigation and their importance and to any alternative courses of action considered but rejected. Throughout, the assessment should be supported with credible reasons. 3 Commentary on aspects of the planning and developing stages which worked effectively and why and/or aspects of the planning and development stages which did not work as effectively as expected. Three separate aspects should be covered - one for the planning brief, one for the plan and one for the development report. 4 Assessment of the reliability and validity of the primary and secondary sources of information. 5 Assessment of the strengths and weaknesses of the report of the investigation. This |



should be supported by credible reasons and cover at least one strength and at least one weakness.

6 Recommendations for future investigations. These should be based on items above and must relate to the personal development of the candidate (eg in terms of the further development of skills used in this investigation) and aspects of the process or product of the investigation (eg with respect to setting timescales, gathering information or possible future investigations). It should be clear from the recommendations that the candidate has reflected on what happened and has drawn conclusions from this reflection.

7 assessment of new skills and knowledge gained during the process of the investigation.

The evaluation section of the practical assignment will be assessed by the submission of 1,500 words or equivalent, if presented verbally. Candidates may present this evidence in a manner which they consider appropriate but it must be negotiated and agreed with the tutor. Evidence may be submitted using more than one type of assessment instrument. The Evidence may be supplemented by evidence provided orally by the candidate in a discussion with the assessor. If this is done, a record of the main points of the discussions should be recorded.

The evaluation stage is worth 24% of the marks for the investigation. The candidate must achieve all of the minimum evidence specified above in order to pass the Evaluation stage.

The candidate must achieve all of the minimum evidence specified above in order to pass the Evaluating stage.

References

- Chiswall Peter, **marketing research**, McGraw Hill, ISBN: 0077108124
- Bush Robert, Ortinay David, Hair Joseph Junior, **Marketing Research Revised**, 3rd international edition, McGraw Hill, ISBN: 0077109368
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