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Pearson Higher Nationals in

Agriculture

SCHEME OF WORK

UNIT: 1 Business and the Business Environment

For use with the Higher National Certificate and
Higher National Diploma in Agriculture
First teaching from September 2018

Issue 1



Edexcel, BTEC and LCCI qualifications

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All schemes of work can be adapted to suit specific establishment time frames in line with GLH delivery.

Higher National Certificate/Diploma in Agriculture

SCHEME OF WORK

Programme Title:	Higher Nationals in Agriculture	Level:	4
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Unit Title:	Business and the Business Environment	Tutor:	
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Unit Number:	1	Academic Year:	
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Learning Outcomes (LO)	Assessment 1	Assessment 2	Assessment 3	Assessment 4
LO1 Explain the different types, size and scope of Agricultural organisations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LO2 Demonstrate the interrelationship of the various functions within an Agricultural organisation and how they link to organisational structure	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LO3 Use contemporary examples to demonstrate both the positive and negative influence/impact the macro environment has on Agricultural business operations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LO4 Determine the internal strengths and weaknesses of specific Agricultural businesses and explain their interrelationship with external macro factors	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Sessions	Learning Outcome(s)	Session Activities
Session 1	LO1	<p>Topic(s): Different types of business organisations</p> <ul style="list-style-type: none"> • Introduction to the unit's content and two unit assignments • What is a business? • Types of organisation, profit and non-profit entities • Formal and informal businesses • Legal structures – sole trader, partnerships, limited companies • Other forms of business entity <p>Sample activities:</p> <ul style="list-style-type: none"> • Group activity: Question and answer activity on general/prior knowledge of different business types. • Group activity: Discuss and differentiate legal entities e.g. sole trader, partnership etc. • Pair activity: Activity in pairs to establish advantages and disadvantages of each business type.
Session 2	LO1	<p>Topic(s): Size, scale and scope of different organisations</p> <ul style="list-style-type: none"> • Issue and introduce Assignment 1 • Explore differences in businesses on the basis of their main function, scope and the size of operations. • National, international and global business development and growth. <p>Sample activities:</p> <ul style="list-style-type: none"> • Individual activity: Measure business size. Large and small organisations – business scale. • Individual activity: Use of case studies to highlight differences in large, small and micro businesses. • Group activity: Group discussion – organic growth of a business through different structures e.g. sole trader, partnership, limited company.

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Sessions	Learning Outcome(s)	Session Activities
Session 3	LO1	<p>Topic(s): Stakeholders, roles and responsibilities</p> <ul style="list-style-type: none"> Investigate different roles within typical businesses and the responsibilities associated with different levels and authorities. Stakeholder analysis and meeting stakeholder needs. Business obligations to stakeholders in the context of corporate social responsibility (CSR). <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Work in a small group to research and identify different roles within different businesses. Group activity: Each group create a quiz activity on responsibilities attached to different roles in a business and test one another. Group activity: Discuss levels of authority and associated responsibilities.
Session 4	LO1	<p>Topic(s): Business environment</p> <ul style="list-style-type: none"> The purpose of economic activity and the production of goods and services to satisfy changing needs and wants. Introduction to economic concepts e.g. scarcity and choice, supply and demand Industrial structures definition and introduction to Porter's Five forces to analyse industry structure. <p>Sample activities:</p> <ul style="list-style-type: none"> Brainstorm activity: Discuss different economic concepts and different examples. Group activity: Research how businesses respond to variations in supply and demand. Group activity: Case study discussion – the application of Porter's Five Forces to identify and understand industry competition.

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Sessions	Learning Outcome(s)	Session Activities
Session 5	LO2	<p>Topic(s): Functional areas in business (part 1)</p> <ul style="list-style-type: none"> Explore different main functions or departments such as marketing, finance, human resources. <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Identify different departments/functions in a given business. Tutor to provide different contexts to explore differences. Group activity: Different groups present back the main generic functions such as marketing, finance and human resources, including their roles and responsibilities. Group activity: Review different organisational charts. Small group feedback on how a particular chart illustrates functional interrelationships.
Session 6	LO2	<p>Topic(s): Functional areas in businesses (part 2)</p> <ul style="list-style-type: none"> Explore secondary/additional functions or departments found in some businesses such as procurement, maintenance, operations and manufacturing. <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Identify and list additional support departments/functions in different types of businesses from different sectors. Tutor to provide different contexts to explore differences. Group activity: Different groups present back on each of the additional functions such as procurement, maintenance, operations and manufacturing, including their roles and responsibilities.
Session 7	LO2	<p>Topic(s): Functional interrelationships</p> <ul style="list-style-type: none"> Explore interrelationships between various functions and the impact on operational effectiveness. Explore the role of different functions in achieving organisational goals and objectives. <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Establish the links and dependencies between different departments/functions in a given business. Tutor to provide different contexts to explore differences. Group activity: Discussion and student input into the relation between various functions previously identified. Pair activity: Work in pairs to explore the role of different functions in achieving organisational objectives.

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Sessions	Learning Outcome(s)	Session Activities
Session 8	LO2	<p>Topic(s): Functions and structures (part 1)</p> <ul style="list-style-type: none">• Define organisational charts and their use.• Different structures e.g. flat or tall hierarchical, matrix etc.• Investigate how different functions impact on organisational structures.• The impact of size and scope on organisational structures <p>Sample activities:</p> <ul style="list-style-type: none">• Group activity: Question and answer activity – what are organisational charts and what is their purpose? Identify the different types e.g. tall or flat.• Group activity: Discussion and student input on how different functions report into each other.• Group activity: Create an organisational chart for a given business.• Individual or group activity: Reflect on how size and scope of previous activity affected the structure created by students.

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Sessions	Learning Outcome(s)	Session Activities
Session 9	LO2	<p>Topic(s): Functions and structures (part 2)</p> <ul style="list-style-type: none"> • Explore differences between structures on the basis of size (national, global etc.) and location. • Complexities of local, transnational, international and global organisations • Virtual structures <p>Sample activities:</p> <ul style="list-style-type: none"> • Group activity: Discuss varied structures such as chain, franchise, head office operated and others. • Individual activity: Student research into centralised and de-centralised structures and management. • Group activity: Student debate on the use of virtual structures, appropriateness and future practices.

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Sessions	Learning Outcome(s)	Session Activities
Session 10	LO1 & 2	<p>Topic(s): Assignment draft review workshop</p> <ul style="list-style-type: none"> • Review of student progress on the first assignment. • Review of academic requirements and submission format. <p>Sample activities:</p> <ul style="list-style-type: none"> • Tutor activity: Brief tutor-led overview of assignment requirements. • Group activity: Open question and answer activity to address general questions and concerns.
Session 11	LO3	<p>Topic(s): Environmental analysis</p> <ul style="list-style-type: none"> • Issue Assignment 2/Introduction to the second assessment • Define the concept of environmental analysis in a business context. • Macro and micro environmental analysis • Introduction to PESTLE and SWOT/TOWS analytical tools <p>Sample activities:</p> <ul style="list-style-type: none"> • Pair activity: Investigate and define business environmental analysis. • Group activity: Differentiate between a macro and micro environmental analysis. • Tutor activity: Tutor-led definition and explanation of a PESTLE and a SWOT/TOWS analysis.

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Sessions	Learning Outcome(s)	Session Activities
Session 12	LO3	<p>Topic(s): Macro environmental analysis – PESTLE (part 1)</p> <ul style="list-style-type: none"> In-depth delivery of a PESTLE analytical tool Investigation of current case studies with which to apply the model <p>Sample activities:</p> <ul style="list-style-type: none"> Tutor activity: Tutor-led explanations and questioning – political, economic and social factors. Group activity: Research activity to investigate current political, economic and social factors influencing and impacting the business environment. Students present feedback and discuss. Group activity: Apply the researched factors to a given organisation. Pair activity: Find a business to apply PESTLE and SWOT/TOWS analysis.
Session 13	LO3	<p>Topic(s): Macro environmental analysis – PESTLE (part 2)</p> <ul style="list-style-type: none"> In-depth delivery of a PESTLE analytical tool Investigation of current case studies with which to apply the model <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Tutor-led explanations and questioning – technological, legal and environmental factors. Group activity: Research activity to investigate current technological, legal and environmental factors influencing and impacting the business environment. Students present feedback and discuss. Group activity: Apply a PESTLE analysis to a given organisation. Pair activity: Create a PESTLE analysis for presentation in the next session.
Session 14	LO3	<p>Topic(s): Macro environmental analysis applied – PESTLE</p> <ul style="list-style-type: none"> Investigation of PESTLE analysis applied in and presented by students for their selected contexts. <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Student presentations of a PESTLE analysis for a chosen business. Individual or group activity: Peer review and feedback on presentations. Tutor activity: Tutor to summarise findings and link to Assignment 2.

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Sessions	Learning Outcome(s)	Session Activities
Session 15	LO3	<p>Topic(s): Macro environmental impact and response</p> <ul style="list-style-type: none"> Investigation of how the macro environment affects business operations. Transformation processes that organisations go through in response to change. <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Impact analysis of environmental factors on a selected business. Group activity: Brainstorming session on ways a business could respond to change. Tutor activity: Tutor-led critical reflection of practicalities of discussed changes.
Session 16	LO4	<p>Topic(s): Micro environmental analysis – SWOT/TOWS</p> <ul style="list-style-type: none"> In-depth delivery of a SWOT/TOWS analytical tool as an analysis framework The link between external factors and internal SWOT Investigation of current case studies with which to apply the model <p>Sample activities:</p> <ul style="list-style-type: none"> Tutor activity: Tutor-led explanations and questioning – SWOT factors. The value of SWOT analysis and implementation. Group activity: Question and answer activity – S&W influenced by PESTLE, which O&Ts arises from PESTLE. Group activity: Apply a SWOT/TOWS analysis to a given organisation. Group activity: Group presentation of SWOT analysis with Q&A.
Session 17	LO4	<p>Topic(s): Micro environmental analysis applied – SWOT/TOWS</p> <ul style="list-style-type: none"> Investigation of a SWOT/TOWS analysis applied and presented by student for their selected contexts <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Student presentations of a SWOT analysis for a chosen business. Individual or group activity: Peer review and feedback on presentations. Tutor activity: Tutor to summarise findings and link to Assignment 2.

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Sessions	Learning Outcome(s)	Session Activities
Session 18	LO4	<p>Topic(s): Internal factors and responses affecting operations</p> <ul style="list-style-type: none"> Investigate how internal factors should be analysed and how strengths and weaknesses that affect business operations form the basis for strategic management. Decision-making and action-planning based on SWOT analysis findings <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Investigate how information from a SWOT analysis should be viewed and used. Pair activity: Explore and list possible business strategies that could respond to SWOT and PESTLE factors. Tutor activity: Tutor-led critical reflection of practicalities of discussed strategies.
Session 19	LO3 & 4	<p>Topic(s): Assignment workshop</p> <ul style="list-style-type: none"> Review of student progress on the second assignment. <p>Sample activities:</p> <ul style="list-style-type: none"> Tutor activity: Brief tutor-led overview of assessment requirements. Group activity: Open question and answer activity to address general questions and concerns. Group activity: Review of academic requirements and submission format. Individual activity: Individual student queries and questions.
Session 20	LO 3 & 4	<p>Topic(s): Assignment draft review workshop</p> <ul style="list-style-type: none"> Review of individual student drafts for second assignment <p>Sample activities:</p> <ul style="list-style-type: none"> Individual activity: Individual appointments to address individual student queries and questions.

Pearson

Higher Nationals in

Agriculture

SCHEME OF WORK

UNIT: 2 Management Accounting

For use with the Higher National Certificate and

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First teaching from September 2018

Issue 1



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Higher National Certificate/Diploma in Agriculture

SCHEME OF WORK

Programme Title:	Higher Nationals in Agriculture	Level:	4
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Unit Title:	Management Accounting	Tutor:	
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Unit Number:	2	Academic Year:	
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Learning Outcomes (LO)	Assessment 1	Assessment 2	Assessment 3	Assessment 4
LO1 Demonstrate an understanding of management accounting systems	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LO2 Apply a range of management accounting techniques	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LO3 Explain the use of planning tools used in management accounting	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LO4 Compare ways in which organisations could use management accounting to respond to financial problems	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Sessions	Learning Outcome(s)	Session Activities
Session 1	LO1	<p>Topic(s): Introduction to Management Accounting</p> <ul style="list-style-type: none"> • Introduction to the unit's content • Introduction to the unit assessment • Issue Assignment 1 • Provide information and guidance related to the unit content and assessment <p>Sample activities:</p> <ul style="list-style-type: none"> • Group activity: Work in small groups to define management accounting. • Individual or group activity: Compare and contrast the role of financial accounting and management accounting. • Group activity: Work in small groups to list the reasons for integrating a management accounting system.
Session 2	LO1	<p>Topic(s): Explore a range of Management Accounting techniques</p> <ul style="list-style-type: none"> • Different types of management accounting systems • Benefits of the different types of management accounting systems <p>Sample activities:</p> <ul style="list-style-type: none"> • Group activity: Identify different applications of the range of management accounting systems. • Group activity: Question and answer activity to evaluate the advantages and potential disadvantages of each management accounting system. • Individual or group activity: Research real examples of at least two different management accounting systems.
Session 3	LO1	<p>Topic(s): Presenting financial information</p> <ul style="list-style-type: none"> • Methods used for presenting financial information • Different types of managerial accounting reports <p>Sample activities:</p> <ul style="list-style-type: none"> • Group activity: Brainstorm the relevance of good and reliable data, and identify the features of quality financial information. • Group activity: Work in small groups to list the possible effects of poor quality financial information on an organisation. • Individual or group activity: Apply different methods of presenting financial information and evaluate each method using examples.

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Sessions	Learning Outcome(s)	Session Activities
Session 4	LO2	<p>Topic(s): Microeconomic techniques</p> <ul style="list-style-type: none"> Introduce cost analysis, cost variances and how to apply absorption and marginal costings <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Identify a range of different cost types from a given list. Individual or group activity: Complete costings to apply flexible budgeting techniques and state the benefit over fixed budgeting. Individual activity: Individual note-taking and contribution to discussion about different techniques. Practise worksheets from given data and calculate cost variances.
Session 5	LO2	<p>Topic(s): Product costings</p> <ul style="list-style-type: none"> Introduce product costings and how to apply different costings in financial statements <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Identify cost behaviour from a given list. Group activity: Work in small groups to discuss the role of costing and present findings. Individual or group activity: Research real examples of where activity based costing (ABC) has been used. Individual or group activity: Complete worksheets for calculations and review costings. Individual or group activity: Peer review of calculations followed by demonstration of how to complete calculations.
Session 6	LO2	<p>Topic(s): Cost of inventory</p> <ul style="list-style-type: none"> Introduce the concept of inventory and different methods of inventory management, and effects on financial statements <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Categorise a range of examples of inventory (work in progress (WIP), part-finished, completed). Individual or group activity: Apply the main inventory valuation methods of LIFO, FIFO and AVCO. Individual or group activity: Students complete inventory valuation exercises.

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Sessions	Learning Outcome(s)	Session Activities
Session 7	LO1 & LO2	<p>Topic(s): Assignment workshop</p> <ul style="list-style-type: none"> Recap and review unit content Split group session and individual assignment support session <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Students to highlight key areas that need to be recapped. Group activity: Work on follow-up exercises on key areas highlighted. Individual activity: Present assignment draft work to be reviewed and receive formative feedback.
Session 8	LO1 & LO2	<p>Topic(s):</p> <ul style="list-style-type: none"> Submission of Assignment 1 <p>Sample activities:</p> <ul style="list-style-type: none"> Individual activity: Scheduled presentation time allocated for each student (this could apply to two sessions).
Session 9	LO3	<p>Topic(s): Use of budgets for planning and control</p> <ul style="list-style-type: none"> Issue Assignment 2 Introduction to different types of budgets and methods How to prepare a budget <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Present solutions to exercises on last week's topic. Group activity: Work in small groups to discuss and present common problems with budgets. Individual or group activity: List and define different types of budgets. Group activity: Work in small groups to evaluate a range of budgeting methods. Individual or group activity: Carry out a budgeting exercise.

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Sessions	Learning Outcome(s)	Session Activities
Session 10	LO3	<p>Topic(s): Pricing</p> <ul style="list-style-type: none"> Introduction to different pricing strategies and factors of supply and demand <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Discuss and present the importance of an effective pricing strategy. Group activity: Discuss and list a range of factors which influence a pricing strategy, including elasticity. Individual or group activity: Present solutions to exercises set. Individual or group activity: Research the pricing strategy of a chosen organisation.
Session 11	LO3	<p>Topic(s): Common costing Systems</p> <ul style="list-style-type: none"> Applying different cost systems and different types of costing activities <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Brainstorm types of costing systems, and discuss and evaluate a range of costing systems. Compare and contrast three different costing systems and feedback findings. Group activity: Work in small groups to research real examples of the use of costing systems in organisations and feedback findings.
Session 12	LO3	<p>Topic(s): Strategic planning</p> <ul style="list-style-type: none"> Introduce the concept of strategic planning and the different techniques e.g. PESTLE/SWOT/Porter's Five Forces and how they apply to the financial position of an organisation <p>Sample activities:</p> <ul style="list-style-type: none"> Pair activity: Watch a short video on a strategic planning technique and deliver a short presentation, justifying its effectiveness in strategic planning. Individual or group activity: Use one of the techniques discussed to complete a strategic planning analysis of the organisation chosen for the assignment.

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Sessions	Learning Outcome(s)	Session Activities
Session 13	LO4	<p>Topic(s): Identifying financial problems</p> <ul style="list-style-type: none"> Introduction on how to identify financial problems and how management accounting can respond to financial problems <p>Sample activities:</p> <ul style="list-style-type: none"> Pair activity: Brainstorm the value of a range of methods in highlighting financial problems. Group activity: Discuss examples of financial problems experienced by organisations and identify if any of the methods presented might have helped that organisation to overcome them. Group activity: Research examples from the media and financial press of financial problems experienced by organisations, and identify methods which might have help them to avoid them.
Session 14	LO4	<p>Topic(s): Financial governance</p> <ul style="list-style-type: none"> What is financial governance and how can it be used to predict and prevent financial problems? <p>Sample activities:</p> <ul style="list-style-type: none"> Pair activity: List as many examples as possible where financial governance has been lacking in organisations. Pair activity: Explain how effective financial governance could have helped to overcome financial problems. Group activity: Work in small groups to research and explain two examples of financial governance models in a feedback session.
Session 15	LO4	<p>Topic(s): Assignment workshop</p> <ul style="list-style-type: none"> Individual appointments to review draft reports and provide feedback <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Question and answer session.
Session 16	LO4	<p>Topic(s): Management accounting skill sets</p> <ul style="list-style-type: none"> What is it that makes an effective management accountant? <p>Sample activities:</p> <ul style="list-style-type: none"> Individual or group activity: Identify as many competences as possible of a management accountant (skills, qualities, behaviour, experience etc.). Individual or group activity: Explain, based on the competences above, how they can be used effectively to prevent or tackle financial problems. Pair activity: Find two job vacancies in different sectors for management accountants and explain the skill sets required.

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Sessions	Learning Outcome(s)	Session Activities
Session 17	LO4	<p>Topic(s): Effective strategies and systems</p> <ul style="list-style-type: none"> Development of strategies and systems for effective management accounting reporting <p>Sample activities:</p> <ul style="list-style-type: none"> Pair activity: Discuss the types of financial reporting which might be required of an organisation. Pair activity: Discuss and present a rationale for timely reporting and the importance of accountability and governance. Individual activity: Research and preparation time for a topic on any aspect of financial reporting for individual practice presentations in the following session.
Session 18	LO3 & LO4	<p>Topic(s): Assignment workshop</p> <ul style="list-style-type: none"> Recap and review unit content Split group session and individual assignment support session <p>Sample activities:</p> <ul style="list-style-type: none"> Group activity: Students to highlight key areas that need to be recapped. Group activity: Work on follow-up exercises on key areas highlighted. Individual activity: Present assignment draft work to be reviewed and receive formative feedback.
Session 19	LO3 & LO4	<p>Topic(s):</p> <ul style="list-style-type: none"> Revision lecture for LO3 & LO4 to support Assignment 2 <p>Sample activities:</p> <ul style="list-style-type: none"> Tutor activity: Brief tutor-led overview of assignment requirements. Group activity: Open question and answer activity to address general questions and concerns. Group activity: Review of academic requirements and submission format. Individual activity: Individual student queries and questions.
Session 20	LO3 & LO4	<p>Topic(s):</p> <ul style="list-style-type: none"> Final submission for Assignment 2. <p>Sample activities</p> <ul style="list-style-type: none"> Individual activity: Students to work on completing and submitting assignment