

# BUSINESS AND TECHNOLOGY INTERNATIONAL CAMPUS

## B-TIC LEVEL 4 EXTENDED DIPLOMA IN BUSINESS MANAGEMENT

**Version - 02**  
**January - 2026**

**B-TIC**  
PROFESSIONALISM SIMPLIFIED

**02/01/2026**



# CONTENTS

|                                                         |           |
|---------------------------------------------------------|-----------|
| <b>Changes of Specification with Previous Version</b>   | <b>03</b> |
| <b>About this Qualification</b>                         | <b>04</b> |
| <b>Qualification Framework</b>                          | <b>05</b> |
| <b>Equivalences</b>                                     | <b>05</b> |
| <b>Progression</b>                                      | <b>05</b> |
| <b>Prior Learning Assessment and Recognition (PLAR)</b> | <b>06</b> |
| <b>Equality and Diversity</b>                           | <b>06</b> |
| <b>Qualification Structure</b>                          | <b>06</b> |
| <b>Total Qualification Time (TQT)</b>                   | <b>07</b> |
| <b>Guided Learning Hours (GLH)</b>                      | <b>07</b> |
| <b>Independent Learning Hours (ILH)</b>                 | <b>07</b> |
| <b>Credit</b>                                           | <b>08</b> |
| <b>Unit Specification Level 04</b>                      | <b>09</b> |
| - Academic Writing and Computer Applications            | <b>10</b> |
| - Business and Market                                   | <b>14</b> |
| - Business Communication                                | <b>18</b> |
| - Business Start-Up                                     | <b>24</b> |
| - Operations Management                                 | <b>29</b> |
| - Accounting & Financial Analysis                       | <b>33</b> |

# Changes of Specification with Previous Version

|                                |    |                               |                    |
|--------------------------------|----|-------------------------------|--------------------|
| <b>Previous Version Number</b> | 01 | <b>Current Version Number</b> | 02                 |
| <b>Summary of changes</b>      |    |                               | <b>Page number</b> |
| N/A                            |    |                               | N/A                |

| <b>QUALIFICATION TITLE</b>                      |      |                                    | <b>B-TIC LEVEL 4 EXTENDED DIPLOMA IN BUSINESS MANAGEMENT</b>                                 |                                         |     |
|-------------------------------------------------|------|------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------|-----|
| <b>Qualification Number (QN)</b>                |      |                                    | L4 - 250919                                                                                  |                                         |     |
| <b>Level</b>                                    |      |                                    | Level 4                                                                                      |                                         |     |
| <b>Duration</b>                                 |      |                                    | 1 Year                                                                                       |                                         |     |
| <b>Grading System</b>                           |      |                                    | Pass / Fail                                                                                  |                                         |     |
| <b>Awarding Organization</b>                    |      |                                    | Business and Technology International Campus LTD                                             |                                         |     |
| <b>Credit Value</b>                             |      |                                    | 120                                                                                          |                                         |     |
| <b>Total Qualification Time (TQT):</b>          | 1200 | <b>Guided Learning Hours (GLH)</b> | 600                                                                                          | <b>Independent Learning Hours (ILH)</b> | 600 |
| <b>Entry Requirements:</b>                      |      |                                    | Learners must be at least 16 years old.<br>A level 3 qualification in Business or Equivalent |                                         |     |
| <b>Mode of Delivery</b>                         |      |                                    | Full Time, Blended, Distanced without any unlawful or unfair discrimination to any learner   |                                         |     |
| <b>Assessment Method</b>                        |      |                                    | Course work and appropriate methods                                                          |                                         |     |
| <b>Language of Instruction &amp; Assessment</b> |      |                                    | English                                                                                      |                                         |     |
| <b>Placement requirements</b>                   |      |                                    | N/A                                                                                          |                                         |     |

# About this Qualification

This business course offers a comprehensive blend of theoretical and practical knowledge, equipping students with essential skills for success in a variety of business contexts. Through 6 meticulously designed modules at B-TIC Level 4, learners gain hands-on experience with real-world case studies, practical business applications, and insights into cutting-edge technologies. Delivered by an international faculty, the course provides a global perspective on business practices at an affordable price. After completing B-TIC Level 4 students can proceed for B-TIC Level 5.

## Qualification Objectives:

1. To provide knowledge, skills and understanding to achieve high performance.
2. To assist every learner, a successful completion of qualifications meets learner needs through a variety of delivery modes with location freedom.
3. To allow every learner a successful completion of qualification at their own pace with time freedom
4. To make opportunities to enter employment or to progress in current employment
5. To make eligible to progress to higher education qualifications in related fields
6. To provide navigation map for professional body memberships

## How to meet these objectives:

1. Teaching & assessing an up-to-date skill, knowledge and understanding for higher performance.
2. Assisting a range of delivery, learning and assessment modes
3. Allowing flexible timeframes and duration to complete the qualifications.
4. Help to ground in employment or to progress in current employment as learners apply to diverse roles and responsibilities in the relevant industry
5. Developing university partnerships & Developing academic skills for learners and helping appropriate unit selection to advanced entry progression to higher education in universities
6. Assisting progression to professional qualifications from professional bodies

## To Develop Transferable Skills

Transferable skills (employability skills) are core to improving the career prospects and personal professional development of learners.

B-TIC qualifications intend to develop the following skills:

### Problem-solving skills

- Critical thinking
- Creative skill to solve routine & non-routine problems
- Digital technology skills and

### Independent skills

- Self-awareness and self-management
- Adaptability and resilience
- Reflection, planning and
- Prioritising.

**Interpersonal skills**

- Leadership skills
- Communication skills & Presentation Skills
- Team-ability skills
- Negotiating skills

**Commercial skills**

- Awareness of the relevant industry sector
- Understanding customer needs
- Finance & Budgets
- Management Skills

## Qualification Framework

B-TIC commits all the necessary actions to design its qualification in accordance with the Framework for Higher Education Qualifications (FHEQ) in England, Wales and Northern Ireland, the Regulated Qualifications Framework (RQF), the Quality Assurance Agency (QAA) Subject Sector Benchmarks and the European Qualification Framework. Further, B-TIC sought to design the qualification in accordance with the relevant professional body's requirements.

## Equivalences

Level 4 diploma have been designed equivalent to Level 4 of the Regulated Qualifications Framework (RQF), which is at the same level as the diploma.

**Collaboration in Qualification Design**

Learners completing B-TIC qualifications may enter employment or progress to higher education. Thus, our qualifications are designed in collaboration with employers, universities, higher education institutes, professionals, professional bodies, businesses and educational institutions, learners and centres to ensure that qualifications meet the needs and expectations of stakeholders.

## Progression

B-TIC develops articulation arrangements with universities locally and internationally that provide advanced entry for B-TIC learners from Level 3 to Level 8. However, university admission criteria may change from time to time and remain at their discretion.

On successful completion of the B-TIC qualifications, learners may:

- Progress to University with advanced entry
- Find an employment
- Continue current employment with progressive competencies
- Commit to Continuing Professional Development (CPD) and
- Start a business

# Prior Learning Assessment and Recognition (PLAR)

PLAR is where learners can meet entry criteria to entire a course or unit assessment requirements through Skill, knowledge and understanding which they already possess.

PLAR can be referred by different institution as follows:

- Accreditation of Prior Learning (APL)
- Accreditation of Prior Experiential Learning (APEL)
- Accreditation of Prior Achievement (APA)
- Accreditation of Prior Learning and Achievement (APLA)

B-TIC has developed a PLAR policy that allows learners to skip formal learning which learners already know with appropriate demonstration as per the B-TIC PLAR Policy.

## Equality and Diversity

B-TIC provide equal opportunity for every learner without any disadvantage in terms of age, disability, gender, marital status, civil partnership, pregnancy, maternity, race, colour, nationality, ethnicity, national origins, religion, sexual orientation or any other grounds in accordance with the B-TIC Equality and Diversity Policy.

Where a feature of a specific qualification disadvantage group of learners we provide explicit clarification In this regard in the qualification specification.

## Qualification Structure

The B-TIC Level 4 Extended Diploma in Business Management consists of 6 compulsory units in each levels.

| Unit Number | Compulsory Units - Level 4                 | Credit | TQT | GLH | ILH |
|-------------|--------------------------------------------|--------|-----|-----|-----|
| 4COM1       | Academic Writing and Computer Applications | 20     | 200 | 100 | 100 |
| 4BM1        | Business and Market                        | 20     | 200 | 100 | 100 |
| 4BM2        | Business Communication                     | 20     | 200 | 100 | 100 |
| 4BM3        | Business Start-Up                          | 20     | 200 | 100 | 100 |
| 4BM4        | Operations Management                      | 20     | 200 | 100 | 100 |
| 4BM5        | Accounting & Financial Analysis            | 20     | 200 | 100 | 100 |

# Total Qualification Time (TQT)

Total Qualification Time (TQT) is the total count of hours a learner would commit to complete on all varieties of activities demonstrating learning outcome achievements of a specific whole qualification.

TQT consists of “Guided Learning Hours” (GLH) activities and all the other forms of “Independent Learning Hours” (ILH) activities.

## Guided Learning Hours (GLH)

Guided Learning Hours (GLH) are the estimated time duration that the learner is guided to learn in facilitation of Lecturers, Supervisors, Tutors, Trainers and facilitated workshops (hereafter called “FACILITATORS”) etc. for learners enabling to complete module learning outcomes at the appropriate standard.

GLH counts real time activities completed by the learner under direct instruction, supervision and / or immediate guidance) via Physical or Virtual Attendance such as,

- Supervised induction sessions
- Class room lecturers
- Class room discussions
- Assignments Reviews
- Personal meetings
- Learner feedback with a teacher in real time
- Supervised independent learning
- Supervised Literature Review
- Classroom-based learning supervised by a teacher
- Work-based learning supervised by a teacher
- Question and answer sessions
- Presentation and Feedback
- Live webinar or telephone tutorial with a teacher in real time
- E-learning supervised by a teacher in real time
- E-mail conversations
- Formative assessment and feed back
- Summative assessment and feed back
- Professional Discussions
- Interview
- Reviewing cases with lecturers
- Building a poster with facilitator
- Invigilated examinations or assessments.

All other forms of learning activities under immediate guidance, Instruction, observation or Supervision of a facilitator may be counted into Guided Learning Hours (GLH).

## Independent Learning Hours (ILH)

“Independent Learning Hours” (ILH) are hours of learning activities that learners undertake without direct instruction, supervision or immediate guidance.

The verity of independent learning activities in absence of direct instruction, supervision or Immediate Guidance of facilitator may happen depending on the qualifications and level of qualification, such as

- Independent preparation for classes
- Independent reading
- Independent research

- Independent work on projects
- Independent compilation of a portfolio of work experience
- Independent e-learning
- Independent e-assessment
- Independent coursework
- Independent watching a pre-recorded podcast or webinar
- Independent work-based learning
- Independent discussion
- Independent voluntary work

Any other form of learning, education or training, in the absence of direct instruction, supervision or immediate guidance of a facilitator, may be counted as Independent Learning Hours (ILH).

## Credit

The credit value specifies the awarded number of credits to a learner who has covered and assessed the learning outcomes of a unit at a specific level standard of a qualification.

The awarded credits are recorded in a credit transcript that can lead to a qualification that supports your entry to the next progress of higher education.

Each credit represents 10 hours of learning time, which is equivalent to 10 hours of “TOTAL QUALIFICATION TIME”.

The credit value of the unit is constant in all contexts regardless of result (Pass, Merit or Distinction), the assessment method or the mode of delivery.

Learners will only be awarded credits for the successful completion of the whole unit.

Specific requirement of individual learners and the differing delivery styles may cause variation in the actual time to complete a qualification thus, Values for Total Qualification Time, Guided Learning Hours, and Credit are estimates



# Unit Specification

# Academic Writing and Computer Applications

|                                   |                                            |
|-----------------------------------|--------------------------------------------|
| <b>Unit Title</b>                 | Academic Writing and Computer Applications |
| <b>Unit Code</b>                  | 4COM1                                      |
| <b>Unit Level</b>                 | Level 4                                    |
| <b>Credit Value</b>               | 20                                         |
| <b>Guided Learning Hours</b>      | 100                                        |
| <b>Independent Learning Hours</b> | 100                                        |
| <b>Unit Type</b>                  | Core                                       |
| <b>Grading System</b>             | Pass / Fail                                |

## Unit Introduction

This unit intends for the learners to understand, develop skill sets and apply academic writing skills for academic assessments of high quality.

## Unit Objectives

- To study academic writing skills for academic purposes.
- To use an appropriate range of physical and electronic academic sources.
- To learn to use the work of others for academic purposes
- To use different referencing styles
- To develop methodical approach to write academic reports and presenting to professional audience
- To develop presentation documents and to Oral present before professional audience
- To learn computer application skills & Office processing packages for academic writing

## Assessment

|                                     |                                                    |
|-------------------------------------|----------------------------------------------------|
| <b>Learning Outcomes to meet</b>    | All 4 Learning Outcomes                            |
| <b>Assessment Criteria to cover</b> | All ACs of each Learning Outcome                   |
| <b>Assessment method</b>            | Coursework, Practical or other appropriate methods |
| <b>Word count</b>                   | 3000 or Equivalent                                 |

Assignment briefs are part of this unit specification and available to all the centres and learners.  
Centre assess all the units internally and B-TIC externally verify for quality assurance

On completion assessment of this module the learner should:

| Learning Outcomes                                                      | Assessment Criteria                                                | Unit Teaching Content                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 1 Be able to approach academic question to answer</b>            | 1.1 Answer the question with reliable and valid academic argument. | Command word; Topic word; Scope word; Answer the question; Develop the position; Evidence based reference; verifiable reference; Impersonal reference; Objective; Qualified; Precise reference (reliable and exact)                                                                                                              |
|                                                                        | 1.2 Critically review Literature                                   | Critical Thinking Model; Critical thinking; critical reading; Critical writing describe (What, When, Where, Who); analyze (How, Why, If so); evaluate (so what, is next); Bookmarking, note-taking, and synthesising.                                                                                                            |
|                                                                        | 1.3 Follow writing structure                                       | TDR structure; IBC structure; five-paragraph essay; report writing; abstract; executive summary; presentation structure; proposal structure.                                                                                                                                                                                     |
| <b>LO 2 Be able to Search Academic sources for academic writing</b>    | 2.1 Use different types of academic Sources and evidence           | Books; journals; newspapers; YouTube; social media; Wikipedia platforms; television news; theses; conference papers; reports; lecturer notes; statistics; interviews; blogs; ads; maps; diagrams; observations; websites. Government data.                                                                                       |
|                                                                        | 2.2 Search Academic sources                                        | Search engines: Google, Search GPT, Google scholar; online libraries: Questia, Open Library; Learning management systems; index journals; Kindle; Title of the source; title of the journal; author's Name;                                                                                                                      |
|                                                                        | 2.3 Evaluate different Sources of information                      | Published in a scientific or academic journal; published book: currency; age of source; another academic expert or specialist; written in professional or academic language; provide references; Relevancy:                                                                                                                      |
| <b>LO 3 Be able to construct a reliable and valid academic answer.</b> | 3.1 Understand the common types of plagiarism                      | Acknowledgment; risk avoidance; plagiarism ethics; justification<br>Clone; hijack; inaccurate referencing; patchwork; Cutting and pasting from other documents; Quoting without quotation marks or references; Paraphrasing without referencing; Summarising without referencing; Using an image, source and/or diagram without. |

| Learning Outcomes                                                    | Assessment Criteria                                | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                      | 3.2 Use academic sources to write academic answers | <p>Academic language; Paragraphs and argument flows; Writing to word counts; Paraphrasing; Summarising; Direct quotes</p> <p>Referencing academic works; Harvard style; Oxford style; OSCOLA; Vancouver style; American Psychological Association style; EndNote; footnote in-text citation; single author citation; multiple author citation; Author as organisation; Signpost” words and“ phrases</p> <p>Introductory Phrases: introduce a sequence of points. Cross-referencing; adding ideas; exemplifying; focusing on a specific point; generalisation; concession; similarity; comparison; contrast; alternative point; stating the obvious; rephrasing; and introducing a reason, result, proof or logical conclusion.</p> <p>Building on the last section, conclusion.</p> |
|                                                                      | 3.3 Use sources to present academic answers        | <p>Presentation PPT; visual image; posture; body language; referencing</p> <p>Declamation; audience analysis; paralanguage; gesture; movement; eye contact; vocal variety; listening; poise.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>LO 4 Be able to use computer applications in academic writing</b> | 4.1 Apply word processing applications             | Word Processing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                      | 4.2 Apply presentation applications                | PowerPoint Processing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                      | 4.3 Apply Statistical computer applications        | Spreadsheet; Excel Processing SPSS; Minitab                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## Essential Reading and Resource List:

- Craswell, G., and Poore, M. (2012) *Writing for academic success*. 2nd ed. New York: SAGE Publications
- Gaskin, S., Vargas, A., Geoghan, D., and Graviett, A. (2020) *GO! All in one: Computer concepts and applications*. 4th ed. Harlow: Pearson.
- Nordell, R. (2022) *Microsoft Office 365: In practice*. McGraw-Hill Education.
- Murray, R. (2019) *Writing for academic journals*. 4th ed. Open University Press.
- Poatsy, M. A., and Grauer, R. T. (2021) *Exploring Microsoft Office 365: Excel, Word, PowerPoint, and Access in depth*. Harlow: Pearson.
- Rainer, R. K., & Prince, B. (2023) *Introduction to information systems: Enabling and transforming business*. 10th ed. New Jersey: Wiley.
- Swales, J. M., & Feak, C. B. (2012) *Academic writing for graduate students: Essential tasks and skills*. 3rd ed. University of Michigan Press.

Journal of Second Language Writing

Journal of English for Academic Purposes

Across the Disciplines

Applied Computer Systems

IEEE Computer Society Digital Library

Computers and Mathematics with Applications

<https://owl.purdue.edu>

<http://www.phrasebank.manchester.ac.uk>

# Business and Market

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Unit Title</b>                 | Business and Market |
| <b>Unit Code</b>                  | 4BM1                |
| <b>Unit Level</b>                 | Level 4             |
| <b>Credit Value</b>               | 20                  |
| <b>Guided Learning Hours</b>      | 100                 |
| <b>Independent Learning Hours</b> | 100                 |
| <b>Unit Type</b>                  | Core                |
| <b>Grading System</b>             | Pass / Fail         |

## Unit Introduction

This module explores business operations, market structures, consumer behavior, and competitive strategies, equipping students with analytical skills to understand market dynamics and make informed business decisions.

## Unit Objectives

- To understanding business environment globally
- To understand the challenges of business environment
- To understand different types of markets

## Assessment

|                                     |                                                    |
|-------------------------------------|----------------------------------------------------|
| <b>Learning Outcomes to meet</b>    | All 4 Learning Outcomes                            |
| <b>Assessment Criteria to cover</b> | All ACs of each Learning Outcome                   |
| <b>Assessment method</b>            | Coursework, Practical or other appropriate methods |
| <b>Word count</b>                   | 2000 or Equivalent                                 |

Assignment briefs are part of this unit specification and available to all the centres and learners.  
Centre assess all the units internally and B-TIC externally verify for quality assurance

On completion assessment of this module the learner should:

| Learning Outcomes                                                            | Assessment Criteria                                              | Unit Teaching Content                                                                                                                                         |
|------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 1 Be able to understand the Components of the Business Environment</b> | 1.1 Identify Key components of business environment              | Internal environment; external environment; micro environment; macro environment; political; economic; social; technological; legal;                          |
|                                                                              | 1.2 Analyze the impact of key components of business environment | Sales; profit; Impact on strategy, operations, and decision-making;                                                                                           |
|                                                                              | 1.3 Explain the role of stakeholders in business environment     | Stakeholders; customers; suppliers; governments; and communities; how to manage stakeholder relationships to maintain sustainability and competitiveness.     |
| <b>LO 2 Be able to understand challenges in the business environment</b>     | 2.1 Explain different types of competition in business           | Perfect competition; monopolistic competition; oligopoly; monopoly; monopsony; duopoly                                                                        |
|                                                                              | 2.2 Explain factors influencing changes of customers preferences | Technology; culture; social; economy; demographic shifts; politics; regulation; marketing influence, media influence; psychological factors; personal factors |
|                                                                              | 2.3 Analyze impacts of changing consumer preferences             | product innovation; marketing strategies; supply chain adaptation; brand loyalty; competitive advantage;                                                      |

| Learning Outcomes                                                       | Assessment Criteria                                                          | Unit Teaching Content                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 3 Be able to understand Global Business Environment</b>           | 3.1 Explain the impact of international trade                                | Foreign direct investment (FDI); economic growth; foreign exchange earnings; employment opportunities; market expansion; economies of scale; access to resources; variety of products; competitive prices; better quality;                                        |
|                                                                         | 3.2 Explain the impact of multinational corporations in business environment | FDI; Create jobs; transfer technology; market access; increase consumer choice; enhance competition; improving quality; prices; cultural exchange; globalization; Market domination; challenge local businesses.                                                  |
|                                                                         | 3.3 Explain the roles of international organizations in global trade         | WTO, IMF, World Bank; setting rules and standards; promoting international trade; providing financial support; facilitating investment; encouraging sustainable and ethical practices; supporting economic stability; promoting cooperation and knowledge sharing |
| <b>LO 4 Be able to understand business markets and consumer markets</b> | 4.1 Identify main types of business markets and Consumer market              | Industrial market; reseller market; government market and institutional markets Consumer product market; service market; online or digital market; specialty market; convenience market; monopoly; duopoly; oligopoly; perfect competition;                       |
|                                                                         | 4.2 Differentiate between business markets and consumer markets              | operation: supply chain roles, demand characteristics; market trends; decision-making processes; customer relationships between business and consumer markets                                                                                                     |
|                                                                         | 4.3 Analyse buyer behaviour in different markets                             | Factors of buying behavior; cultural factors; social factors; personal factors; psychological factors; Henry Assael's four types of buying behavior; -                                                                                                            |



## Essential Reading and Resource List:

- Cherunilam, F. (2017). *Business environment: Text and cases* (25th ed.). Himalaya Publishing House.
- Ashwathappa, K. (2010). *Business environment* (8th ed.). Himalaya Publishing House.
- Adhikary, M. (2006). *Economic environment of business* (7th ed.). Sultan Chand & Sons.
- Harrison, A. (2016). *Business environment in a global context* (2nd ed.). Oxford University Press.
- Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2018). *International business: Environments and operations* (16th ed.). Pearson Education.
- Shi, J. (2024). Adaptive change: Emerging economy enterprises respond to the international business environment challenge. *Technovation*, 133, 102998. <https://doi.org/10.1016/j.technovation.2023.102998>
- Shahzad, A., Al-Swidi, A. K., Mithani, D. A., Fadzil, F. H. B., & Golamuddin, A. G. B. (2012). An empirical investigation on the effect of business environment factors on the FDI inflows in Pakistan: The moderating role of political stability. *Business and Economic Research*, 2(2), 156–170. <https://doi.org/10.5296/ber.v2i2.1923>
- Mehmood, U. (2024). Analyzing the role of political risk, GDP, and eco-innovations towards CO<sub>2</sub> emissions in South Asian countries. *Journal of the Knowledge Economy*, 15(1), 2121–2135. <https://doi.org/10.1007/s13132-023-01589-9>
- ResearchGate. (2025). *An analysis of consumer behavior in modern markets*. Retrieved from <https://www.researchgate.net>
- DRPress. (2024). *The role of consumer behavior in shaping market demand*. Retrieved from <https://www.drpress.org>

# Business Communication

|                            |                        |
|----------------------------|------------------------|
| Unit Title                 | Business Communication |
| Unit Code                  | 4BM2                   |
| Unit Level                 | Level 4                |
| Credit Value               | 20                     |
| Guided Learning Hours      | 100                    |
| Independent Learning Hours | 100                    |
| Unit Type                  | Core                   |
| Grading System             | Pass / Fail            |

### Unit Introduction

This module develops effective verbal, non-verbal, and written communication skills, focusing on workplace interactions, presentations, and professional correspondence to enhance clarity, collaboration, and impact in business environments.

### Unit Objectives

- To understand how internal communication takes place within organizations
- To present information orally
- To understand how organizations communicate with customers
- To conduct business meetings

### Assessment

|                              |                                                    |
|------------------------------|----------------------------------------------------|
| Learning Outcomes to meet    | All 4 Learning Outcomes                            |
| Assessment Criteria to cover | All ACs of each Learning Outcome                   |
| Assessment method            | Coursework, Practical or other appropriate methods |
| Word count                   | 3000 or Equivalent                                 |

Assignment briefs are part of this unit specification and available to all the centres and learners.  
 Centre assess all the units internally, and B-TIC externally verify for quality assurance

On completion assessment of this module the learner should:

| Learning Outcomes                                                                             | Assessment Criteria                                                                     | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 1 Be able to understand how internal communication takes place within organizations</b> | 1.1 Explain the process of communication within organizations                           | Sender; Message; encoding; medium; decoding; receiver; Feedback                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                               | 1.2 Explain different types of informal and formal communication for different purposes | <p>Formal Communication; Structured; memos; reports, emails; meetings, proposals; contracts; policies; formal letters; Formal is official and documented;</p> <p>Informal Communication; Casual and spontaneous; chats, instant messages; informal huddles; casual feedback Informal is relaxed and social.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                               | 1.3 Analyze barriers to effective communication within organizations                    | <p>Physical Barriers; Geographic distance; remote teams; Poor infrastructure; unreliable communication tools or network; Noisy environments</p> <p>Psychological Barriers; Stress or emotional distress; Personal biases or prejudices; Lack of trust; Low self-esteem or confidence in expressing ideas</p> <p>Language and Semantic Barriers; Jargon or technical language; Ambiguity; vague expressions; Differences in interpretation; Non-native speakers;</p> <p>Organizational Barriers; Hierarchical structure; Silo mentality; Lack of clear communication channels; Inconsistent or unclear messaging from leadership;</p> <p>Cultural Barriers; Different communication styles; across cultures (direct vs. indirect); Different norms and values; Misunderstanding of non-verbal cues; gestures, eye contact</p> <p>Technological Barriers; Over-reliance on digital communication leading to lack of personal interaction; Inadequate tools or training; Technical issues; email overload, system downtime;</p> <p>Perceptual Barriers; Filtering information; personal perception; Assumptions or stereotypes; Not actively listening.</p> |

| Assessment Criteria                               | Assessment Criteria                                      | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 2 Be able to present information orally</b> | 2.1 Design an oral presentation for a specified audience | Topic; Audience; Purpose; Length; Q & A session<br>Structure; Content; Break down complex information into digestible sections; Introduction; Main Points; Examples or Case Studies; Conclusion; recommendations;<br>chunking” method; group information into 3–5 key ideas per section.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                   | 2.2 Use visual images to communicate                     | Infographics; Diagrams/Flowcharts; Conceptual Illustrations;<br>Marketing Visuals; Training/Educational Graphics; Storyboards; Scene Visuals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                                   | 2.3 Present information orally using technology          | <p>Tone; Visuals; body Language</p> <p>Presentation Software; PowerPoint; Google Slides; Keynote; visuals, diagrams, infographics, and animations; charts; data visualizations; Excel, Tableau, Google Data Studio; Add short video/audio clips** or live demos;</p> <p>Interactive Tools; Prezi; Zooming interface for nonlinear storytelling; Mentimeter / Slido; Canva / Visme.</p> <p>Visualization &amp; Annotation; whiteboard tools; Miro, Microsoft Whiteboard, Jamboard; screen recording tools; ronously.</p> <p>Clarity; simple language; jargon; Pause; Repeat and reinforce; storytelling and analogies to relate abstract ideas to real-world scenarios.</p> <p>Rehearse with Technology; teleprompter app; Record yourself; Test all tech (mic, slides, transitions)</p> <p>Provide Follow-up Materials; Share slide decks, notes, or a summary recording final presentation for reflection.</p> |

On completion assessment of this module the learner should:

| Learning Outcomes                                                              | Assessment Criteria                                                                   | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 3 Be able to Understand how organizations communicate with customers</b> | 3.1 Explain communication systems used by organizations to communicate with customers | <p>Traditional Systems; Phone/Call Centers; Voice support and sales; Postal Mail/Fax</p> <p>Digital Systems; Email; Websites/Contact Forms; Live Chat &amp; Chatbots; social media; SMS/Text; Mobile Apps</p> <p>Automated &amp; AI Tools; CRM Systems: Manage; IVR Systems &amp; AI Chatbots: Behavior-based email/SMS marketing.</p> <p>Collaborative Tools; Customer Portals &amp; Video Conferencing: For B2B services, support, and training.</p> |
|                                                                                | 3.2 Analyze the effectiveness of using social media to communicate with customers     | <p>Real-Time Interaction; Enables quick responses to inquiries, complaints, or feedback; Builds trust and responsiveness.</p> <p>Wider Reach and Visibility; brand awareness and customer engagement; Personalized Engagement</p> <p>Customer Insights; Cost-Effective Communication; Brand Loyalty and Community Building; Crisis Management</p>                                                                                                      |
|                                                                                | 3.3 Ensure all elements function correctly and display as intended                    | <p>Builds Trust and Credibility; Enhances Brand Reputation; Supports Effective Crisis Management; Shapes Employee Perception and Culture; Influences Public Relations and Media Coverage; Improves Customer Relationships and Loyalty; Strengthens Social Media and Digital Presence; Ensures Consistency in Messaging; Encourages Stakeholder Engagement; Promotes Transparency and Accountability.</p>                                               |

| Learning Outcomes                                                              | Assessment Criteria                                   | Unit Teaching Content                                                                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 4 Be able to Understand how organizations communicate with customers</b> | 4.1 Prepare meeting agenda                            | Purpose of the meeting; Attendees; Date/time and duration; Any specific topics; Facilitator; Welcome and Introductions; Brief introductions; Review agenda and objectives; Main Discussion Presenter: Key points to cover; Open Floor / Q\&A<br>Closing Remarks; Final thoughts; Confirm date/time of next meeting |
|                                                                                | 4.2 Communicate meeting agenda for different audience | Communicating a meeting agenda effectively requires adjusting the tone, detail, and format to suit different audiences.<br>For Team Members (Internal Staff)<br>For Senior Management / Executives<br>For External Stakeholders / Clients                                                                          |
|                                                                                | 4.3 Document Business Meetings                        | Meeting Minutes: - Date, time, and location; Attendees and absentees; Key discussion points<br>Decisions made; Action items with responsible persons and deadlines; Distribute Meeting Notes                                                                                                                       |

### Essential Reading and Resource List

Guffey, M. E., & Loewy, D. (2021). *Business communication: Process and product* (9th ed.). Cengage.

Thill, J. V., & Bovee, C. L. (2020). *Excellence in business communication* (13th ed.). Pearson.

Bovee, C. L., & Thill, J. V. (2019). *Business communication today* (14th ed.). Pearson.

Murphy, H. A., Hildebrandt, H. W., & Thomas, J. P. (2018). *Effective business communication* (9th ed.). McGraw-Hill.

Quintanilla, K. M., & Wahl, S. T. (2019). *Business and professional communication: Keys for workplace excellence*. Pearson.

Salesforce. (2024). *10 must-have communication skills for business success*. Retrieved from <https://www.salesforce.com>.

Aurora Training Advantage. (2024). *10 essential communication skills every business professional should master*. Retrieved from <https://www.auroratrainingadvantage.com>.

The CMO. (2024). *10 business communication strategies*. Retrieved from <https://www.thecmo.com>.

Aura. (2024). *10 business communication trends we’re talking about in 2024*. Retrieved from <https://www.aura.com>

Harlem World Magazine. (2024). *Top 10 business communication trends every leader must know*. Retrieved from <https://www.harlemworldmagazine.com>.

[https://www.mindtools.com/pages/main/newMN\\_TCS.htm](https://www.mindtools.com/pages/main/newMN_TCS.htm)

<https://hbr.org/>

<https://www.cengage.com/business-communication/>

<https://www.skillsyouneed.com/>

# Business Startup

|                            |                  |
|----------------------------|------------------|
| Unit Title                 | Business Startup |
| Unit Code                  | 4BM3             |
| Unit Level                 | Level 4          |
| Credit Value               | 20               |
| Guided Learning Hours      | 100              |
| Independent Learning Hours | 100              |
| Unit Type                  | Core             |
| Grading System             | Pass / Fail      |

### Unit Introduction

This module introduces entrepreneurial concepts, guiding students through idea generation, business planning, resource management, and market entry strategies to successfully launch and sustain new business ventures.

### Unit Objectives

- To provide the learner with an understanding of Start-Up in business,
- To develop the skills and qualities needed by a successful Start-Up entrepreneurs
- To understand the roles an entrepreneur plays in business Start-Up.
- To understand the impact of business Start-Up in the economy
- To develop skills in evaluating possible new business ventures
- To prepare new business Start-Up

### Assessment

|                              |                                                    |
|------------------------------|----------------------------------------------------|
| Learning Outcomes to meet    | All 4 Learning Outcomes                            |
| Assessment Criteria to cover | All ACs of each Learning Outcome                   |
| Assessment method            | Coursework, Practical or other appropriate methods |
| Word count                   | 2000 or Equivalent                                 |

Assignment briefs are part of this unit specification and available to all the centres and learners.  
 Centre assess all the units internally and B-TIC externally verify for quality assurance



| Learning Outcomes                                               | Assessment Criteria                                                         | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 1 Be able to Understand Business Start-UP</b>             | 1.1. Explain the stages of Business Start-UP lifecycle                      | What is a Start-Up<br>Start-up lifecycle: new idea conception; creation of organization to harvest opportunity;<br>New business ventures, Opening new markets; fulfilling a new need; identifying a gap in the market; new products and services; product features and benefits; new business models; disruptive business models                                                                                     |
|                                                                 | 1.2 Analyze government supports for business startup in different countries | European Commission Entrepreneurship 2020 Action Plan; Entrepreneur First (EF)<br>World Economic Forum – Entrepreneurial Ecosystem<br>DIT Global Entrepreneur programme; Entrepreneurship visa; Tech Stars London<br>Prototype centers. Interest free loans                                                                                                                                                          |
|                                                                 | 1.3 Discuss the impact of Start-UP on the economy                           | Employment, job creation, GDP, living standard, innovation,                                                                                                                                                                                                                                                                                                                                                          |
| <b>LO 2 Be able to understand the competencies entrepreneur</b> | 2.1 Describe different types of entrepreneurs                               | Types of entrepreneur; small business entrepreneur; lifestyle entrepreneur; hyper growth entrepreneur; professional entrepreneur; serial entrepreneur, corporate entrepreneur, social entrepreneur                                                                                                                                                                                                                   |
|                                                                 | 2.2 Describe the characteristic of entrepreneurs                            | Skills and qualities: risk-taking; organizing; motivating people; drawing together a team of people with relevant skills; creativity; opportunity analysis; speed of taking action to take advantage of opportunities; decision-making; innovation; hard-working; passionate; able to sell ideas and convince others; perseverant; resilient; imaginative; motivated; problem-solving; vision, teamwork, commitment. |
|                                                                 | 2.3 Compare the employee mindset and employer mindset                       | Trading time for money; trading value; manager; leader                                                                                                                                                                                                                                                                                                                                                               |

| Learning Outcomes                                     | Assessment Criteria                                             | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 3 Be able to build viable new Start-Up idea</b> | 3.1 Discuss innovative business models of different enterprises | Freemium; Razor- Razor blade model; Business model of various companies; Google; Facebook; YouTube... Subscription Model; Freemium Model; Marketplace Model; On-Demand Model; Pay-as-You-Go Model; Product-as-a-Service; (PaaS) Crowdsourcing Model; Bait and Hook Model; Circular Economy Model; Aggregator Model; Block chain Model; Social Enterprise Model;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                       | 3.2 Propose range of innovative Start-Up ideas                  | Selection of workable idea; justifying the business case; customer base; gap in market; need New business opportunities: services, products, new business models<br>Idea generation for product/service;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                       | 3.3 Discuss the resource requirementfor Start-Up                | Physical Resources; Financial resources; Human resources; lean Start-Up; payback plan (is using loans and other<br><br>Human Resources: Founders, employees (e.g., engineers, marketers), advisors, and contractors to build and run the business.<br><br>Financial Resources: Seed funding, operating budget, contingency funds, and accounting services to manage cash flow and financial planning.<br><br>Physical Resources: Office space, equipment (e.g., computers, furniture), inventory (for product-based businesses), and manufacturing facilities.<br><br>Technology Resources: Software tools for management (e.g., project management, CRM), website development, cloud services, cybersecurity, and product development tools.<br><br>Marketing Resources: Branding, marketing materials, paid ads, customer acquisition tools, and PR efforts to promote the business.<br><br>Legal & Compliance Resources: Business registration, intellectual property protection, contracts, insurance, and regulatory compliance.<br><br>Supply Chain & Operations: Suppliers, logistics, inventory management, and customer service infrastructure. |

| Assessment Criteria                              | Assessment Criteria                                          | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |                                                              | <p>Networking &amp; Business Development: Building connections through networking events, partnerships, and investor relations.</p> <p>Time &amp; Effort: Significant time commitment, business planning, and adaptability to iterate and learn from failures.</p> <p>Market Research &amp; Customer Insights: Tools for conducting research, analyzing competitors, and understanding customer needs.</p>                                                                                             |
| <b>LO 4 Be able to launch business Start-Up.</b> | 4.1 Discuss market entry models for business Start-Up        | International market; export; Piggybacking; first mover; fast mover; size of entry; collaborate as product owner; business growth; scaling the business; potential entrants;                                                                                                                                                                                                                                                                                                                           |
|                                                  | 4.2 Explain website page content for a business start-up     | Websites, ecommerce; Quick commerce; Component of a website; Shopping Cart; Checkout Pages, Payment Gateway; Product Pages; Product Category Pages; Agile; Quality Assurance; hosting; maintenance; Headers; User Interface (UI); Mobile-First Web Design; Responsive Web Design; Website Themes; Custom Web Design; Above the fold; Below the fold; Hero Header; Hero Header; Hero Header;                                                                                                            |
|                                                  | 4.3 Explain social media marketing for new business Start-Up | Identification of target customers; research of target customers; develop of brand positioning; messaging strategy; name, logo and tagline; content marketing strategy; , business cards)Business promotion; marketing plan; social networks; promotional products, adverts, samples form of business organization Facebook; Linkedin; Instagram; content development, storytelling; story performing; Competitors; market positioning; sales and marketing strategy; operations; people’s investment) |

## Essential Reading and Resource List

- Ries, E. (2011) *The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses*. New York: Crown Business.
- Thiel, P. and Masters, B. (2014) *Zero to One: Notes on Startups, or How to Build the Future*. London: Virgin Books.
- Vaynerchuk, G. (2018) *Crushing It!: How Great Entrepreneurs Build Their Business and Influence—and How You Can, Too*. New York: Harper Business.
- Horowitz, B. (2014) *The Hard Thing About Hard Things: Building a Business When There Are No Easy Answers*. New York: Harper Business.
- Osterwalder, A. and Pigneur, Y. (2010) *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers*. Hoboken, NJ: John Wiley and Sons.

# Operations Management

|                            |                       |
|----------------------------|-----------------------|
| Unit Title                 | Operations Management |
| Unit Code                  | 4BM4                  |
| Unit Level                 | Level 4               |
| Credit Value               | 20                    |
| Guided Learning Hours      | 100                   |
| Independent Learning Hours | 100                   |
| Unit Type                  | Core                  |
| Grading System             | Pass / Fail           |

### Unit Introduction

This unit introduces the core concepts of Operations Management (OM), focusing on how organizations transform inputs into outputs efficiently. It highlights OM’s role in both manufacturing and service sectors, explores key decision areas, and examines how technology and global trends are shaping modern operations. The unit also emphasises OM’s strategic importance and its integration with functions like marketing, finance, and HR.

### Unit Objectives

- Understand the role and scope of operations management in business contexts.
- Explore the transformation process and key decision-making areas in operations.
- Analyze the relationship between Operations Management and other business functions through the lens of value creation, supply chains, and operational performance
- Examine quality-focused approaches and modern methodologies in Operations Management, including Lean, Just-In-Time (JIT), and continuous improvement strategies.

### Assessment

|                              |                                                    |
|------------------------------|----------------------------------------------------|
| Learning Outcomes to meet    | All 4 Learning Outcomes                            |
| Assessment Criteria to cover | All ACs of each Learning Outcome                   |
| Assessment method            | Coursework, Practical or other appropriate methods |
| Word count                   | 2000 or Equivalent                                 |

Assignment briefs are part of this unit specification and available to all the centres and learners.  
 Centre assess all the units internally and B-TIC externally verify for quality assurance

| Learning Outcomes                                                                           | Assessment Criteria                                                                                          | Unit Teaching Content                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 1 Understand the role and scope of operations management in business contexts.</b>    | 1.1 Accurately define operations management and distinguish it from other business functions.                | Definition and scope of Operations Management<br>Historical development and evolution of OM<br>Key differences between OM and other functions (e.g., marketing, HR, finance)<br>Key concepts of OM<br>Strategic vs. tactical role of OM |
|                                                                                             | 1.2 Identify the key responsibilities and activities within the operations function.                         | Core activities: design, production, quality, delivery, inventory, capacity<br>Role of OM in service vs. manufacturing sectors<br>Internal vs. external customer focus<br>Efficiency and effectiveness in OM                            |
|                                                                                             | 1.3 Describe the role of OM in different sectors (manufacturing vs. services) with relevant examples.        | Sector comparison: characteristics, challenges, performance measurement<br>Case studies from manufacturing (e.g., car production) and services (e.g., hospitals, airlines)<br>Service blueprinting vs. product routing                  |
| <b>LO 2 Explore the transformation process and key decision-making areas in operations.</b> | 2.1 Explain the transformation process model using real-world examples.                                      | The Transformation Model: input–process–output<br>Value creation through operations<br>Examples from manufacturing and service organizations<br>Role of feedback and control                                                            |
|                                                                                             | 2.2 Identify and categorize operational inputs, processes, and outputs                                       | Types of inputs: materials, labor, information<br>Process types (project, batch, flow)<br>Output measures: quality, quantity, customer satisfaction<br>Systems thinking in OM                                                           |
|                                                                                             | 2.3 Demonstrate understanding of OM decision areas (design, planning, control) through case-based scenarios. | Overview of key OM decisions:<br>Design: facility, process, product<br>Planning: capacity, workforce, materials<br>Control: scheduling, inventory, quality                                                                              |

| Learning Outcomes                                                                                                                                                              | Assessment Criteria                                                                                        | Unit Teaching Content                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 3 Analyze the relationship between Operations Management and other business functions through the lens of value creation, supply chains, and operational performance</b> | 3.1 Describe the role of the value chain in aligning Operations Management with business strategy          | Introduction to Michael Porter’s Value Chain<br>Primary and support activities in operations<br>Aligning OM decisions with value creation<br>Integration of OM with marketing, finance, and HR via value delivery            |
|                                                                                                                                                                                | 3.2 Explain how supply chain collaboration enhances operational efficiency and customer value.             | Internal and external supply chain coordination<br>Information, material, and financial flows<br>Collaboration with suppliers and customers<br>Case examples of supply chain partnerships (e.g., Dell, Zara)                 |
|                                                                                                                                                                                | 3.3 Evaluate operational performance using the 3 Es framework: Economy, Efficiency, and Effectiveness.     | Definition and application of the 3 Es in OM<br>Measuring input/output performance and value for money<br>Case-based performance analysis using KPIs<br>Strategic decisions that improve the 3 Es in operations              |
| <b>LO 4 Examine quality-focused approaches and modern methodologies in Operations Management</b>                                                                               | 4.1 Identify and explain key quality concepts and their role in Operations Management.                     | Definitions and dimensions of quality in OM<br>Importance of quality in competitive operations<br>Total Quality Management (TQM) principles<br>The role of quality in customer satisfaction and process efficiency           |
|                                                                                                                                                                                | 4.2 Assess the application of Lean and Just-In-Time (JIT) principles in improving operational performance. | Lean thinking and waste reduction (7 wastes)<br>Just-In-Time systems and inventory minimisation<br>Benefits and risks of Lean and JIT implementation<br>Case studies from manufacturing and service environments             |
|                                                                                                                                                                                | 4.3 Evaluate real-world examples of continuous improvement practices such as Kaizen and Six Sigma.         | Continuous improvement philosophies: Kaizen, PDCA<br>Six Sigma basics (DMAIC methodology)<br>Real-world examples: Toyota Production System, healthcare, logistics<br>Final reflections on embedding quality into OM strategy |

## Essential Reading and Resource List

Slack, N., Brandon-Jones, A., & Johnston, R. (2022). Operations management (10th ed.). Pearson Education.  
 Heizer, J., Render, B., & Munson, C. (2020). Operations management (13th Global ed.). Pearson Education.  
 Hill, A., & Hill, T. (2017). Essential operations management. Palgrave Macmillan.  
 Jacobs, F. R., & Chase, R. B. (2021). Operations and supply chain management (16th ed.). McGraw-Hill Education.

International Journal of Operations & Production Management – Emerald Insight  
 Journal of Operations Management – Elsevier  
 Production and Operations Management – Wiley  
 Supply Chain Management: An International Journal – Emerald  
 The Financial Times (FT) – [www.ft.com](http://www.ft.com)  
 The Economist – [www.economist.com](http://www.economist.com)  
 Harvard Business Review (HBR)

APICS / ASCM (Association for Supply Chain Management) – [www.ascm.org](http://www.ascm.org)  
 MIT Sloan Operations Research Center – [orc.mit.edu](http://orc.mit.edu)  
 Chartered Institute of Procurement & Supply (CIPS) – [www.cips.org](http://www.cips.org)  
 Lean Enterprise Institute – [www.lean.org](http://www.lean.org)



# Accounting & Financial Analysis

|                            |                                 |
|----------------------------|---------------------------------|
| Unit Title                 | Accounting & Financial Analysis |
| Unit Code                  | 4BM5                            |
| Unit Level                 | Level 4                         |
| Credit Value               | 20                              |
| Guided Learning Hours      | 100                             |
| Independent Learning Hours | 100                             |
| Unit Type                  | Core                            |
| Grading System             | Pass / Fail                     |

## Unit Introduction

This unit introduces learners to the principles and applications of accounting and financial analysis in business decision-making. Learners will develop the ability to prepare, interpret and evaluate financial information for internal and external stakeholders. Emphasis is placed on using accounting techniques and financial tools to assess business performance and support strategic choices.

## Unit Objectives

- To provide learners with an understanding of the purpose and scope of accounting in business.
- To develop skills in preparing and interpreting financial statements.
- To understand and apply accounting concepts to prepare and analyse financial statements
- To apply costing and budgeting techniques to business operations

## Assessment

|                              |                                  |
|------------------------------|----------------------------------|
| Learning Outcomes to meet    | All 4 Learning Outcomes          |
| Assessment Criteria to cover | All ACs of each Learning Outcome |
| Assessment method            | Coursework and Presentation      |
| Word count                   | 3000 or Equivalent               |

Assignment briefs are part of this unit specification and available to all the centres and learners.  
 Centre assess all the units internally and B-TIC externally verify for quality assurance

On completion assessment of this module the learner should:

| Learning Outcomes                                                                 | Assessment Criteria                                                                                | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 1</b> Be able to understand the purpose and scope of accounting in business | <b>1.1.</b> Explain the role and importance of accounting in different types of organisations      | <p>Definition &amp; objectives of accounting (accountability, decision-making etc.)</p> <p>Functions of accounting: record keeping, reporting, compliance, performance evaluation, strategic planning.</p> <p>Historical evolution of accounting and its modern role in businesses.</p> <p>Types of accounting: Financial accounting; Management accounting; Cost accounting.; Tax accounting; Case studies of how accounting supports organizational survival and growth.</p>                                        |
|                                                                                   | <b>1.2</b> Describe the key users of accounting information and their needs                        | <p><b>Internal Users:</b><br/>Owners/Managers (budgeting, investment, operational control); Employees/Trade unions (wages, benefits, job security);</p> <p><b>External Users:</b><br/>Shareholders/Investors (dividends, growth potential); Creditors &amp; lenders (solvency, creditworthiness); Suppliers (payment ability, long-term viability); Government (taxation, compliance, statistics); General public (CSR, sustainability reports).</p> <p>Stakeholder conflict: short-term vs. long-term interests.</p> |
|                                                                                   | <b>1.3</b> Explain the regulatory framework and ethical principles that guide accounting practices | <p>Global frameworks: IFRS, IASB, GAAP.</p> <p>Regulatory bodies: FASB, ICAEW, ACCA, AICPA.</p> <p>Ethics in accounting: Fundamental principles of IFAC code; Common ethical issues (earnings management, tax avoidance, insider reporting); High-profile scandals: Enron, WorldCom, Carillion, Wirecard; Whistleblowing and auditor independence</p>                                                                                                                                                                 |

On completion assessment of this module the learner should:

| Learning Outcomes                                                                                           | Assessment Criteria                                                  | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 2</b> Be able to understand and apply accounting concepts to prepare and analyse financial statements | <b>2.1.</b> Explain key accounting concepts and principles           | <p>Going Concern: assumption that the business will continue operating in the foreseeable future; affects asset valuation and liability recognition.</p> <p>Accruals Concept: revenue and expenses recorded when earned or incurred, not when cash is exchanged.</p> <p>Consistency: using the same accounting policies over periods to allow comparability.</p> <p>Prudence (Conservatism): anticipate losses but not profits; ensures assets and income are not overstated.</p> <p>Matching Principle: expenses matched to revenues in the period they relate to.</p> <p>Materiality: small items that won't affect decision-making can be ignored.</p> <p>Historical Cost: assets recorded at purchase price, not current market value.</p> |
|                                                                                                             | <b>2.2</b> Describe the basic financial statements                   | <p>Bookkeeping and double-entry system (debits &amp; credits).</p> <p>Journals, ledgers, trial balance.</p> <p>Financial statements: Income Statement (profit/loss); Statement of Financial Position (assets, liabilities, equity); Cash Flow Statement</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                                                                                                             | <b>2.3</b> Explain the structure and purpose of financial statements | <p>Detailed breakdown of each financial statement.</p> <p>How statements are interlinked (profit → retained earnings → equity).</p> <p>Purposes: compliance, decision-making, performance analysis.</p> <p>Limitations: historical cost, inflation, non-financial info excluded.</p> <p>Emerging trends: Integrated Reporting (IR), ESG disclosures.</p>                                                                                                                                                                                                                                                                                                                                                                                       |

| Learning Outcomes                                                                         | Assessment Criteria                                              | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------------------------------------------------------------------|------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LO 3</b> Be able to understand and apply key financial ratios and performance measures | <b>3.1</b> Assess the strengths and weaknesses of ratio analysis | <p>Strengths: comparability, simplicity, trend identification.</p> <p>Weaknesses: subjectivity, accounting policy differences, “window dressing.”</p> <p>Ratios ignore qualitative data (e.g., customer satisfaction).</p> <p>Case study: 2008 financial crisis → misleading ratios.</p> <p>Improvements: use of non-financial KPIs and Balanced Scorecard.</p> |
|                                                                                           | <b>3.2</b> Calculate key financial ratios                        | <p>Profitability ratios (gross margin, net margin, ROCE).</p> <p>Liquidity ratios (current, quick).</p> <p>Efficiency ratios (asset turnover, inventory turnover, debtor days, creditor days).</p> <p>Gearing ratios (debt-to-equity, interest coverage).</p> <p>Investor ratios (EPS, P/E ratio, dividend yield).</p>                                          |
|                                                                                           | <b>3.3</b> Interpret financial ratios to assess performance      | <p>Profitability ratios (gross margin, net margin, ROCE).</p> <p>Liquidity ratios (current, quick).</p> <p>Efficiency ratios (asset turnover, inventory turnover, debtor days, creditor days).</p> <p>Gearing ratios (debt-to-equity, interest coverage).</p> <p>Investor ratios (EPS, P/E ratio, dividend yield)</p>                                           |

| Learning Outcomes                                                             | Assessment Criteria                                             | Unit Teaching Content                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LO 4 Be able to apply costing and budgeting techniques to business operations | 4.1 Explain the nature and purpose of costing in business       | <p>Cost classification: fixed, variable, semi-variable, direct, indirect.</p> <p>Importance: pricing, cost control, decision-making, measuring efficiency.</p> <p>Costing for services vs manufacturing.</p> <p>Real-world uses: e.g., determining meal costs in hospitality, project costs in construction.</p>                                     |
|                                                                               | 4.2 Apply costing techniques to calculate product/service costs | <p>Job costing, batch costing, process costing.</p> <p>Marginal vs absorption costing.</p> <p>Activity-based costing (ABC).</p> <p>Overhead allocation and apportionment.</p> <p>Cost-volume-profit analysis (break-even charts, contribution margin).</p> <p>Case study: calculating product costs for a café, manufacturing firm, consultancy.</p> |
|                                                                               | 4.3 Prepare and evaluate budgets for planning and control       | <p>Purpose of budgeting: forecasting, control, motivation, communication.</p> <p>Types of budgets: sales, cash, production, overheads, master budgets.</p> <p>Approaches: incremental, zero-based, rolling, flexible budgets.</p> <p>Variance analysis (favourable vs unfavourable variances)</p>                                                    |

## Essential Reading and Resource List

Atrill, P., & McLaney, E. (2023). Accounting and finance for non-specialists (12th ed.). Pearson.  
Drury, C. (2021). Management and cost accounting (11th ed.). Cengage Learning.  
Dyson, J. R., & Franklin, E. (2020). Accounting for non-accounting students (10th ed.). Pearson.  
Wood, F., & Sangster, A. (2018). Frank Wood's business accounting 1 & 2 (15th ed.). Pearson.

Accounting, Auditing & Accountability Journal (Emerald Insight)

Journal of Accounting and Economics (Elsevier)

Management Accounting Research (Elsevier)

The British Accounting Review (Elsevier)

Journal of Finance (Wiley)

Financial Times (FT)

Harvard Business Review (HBR)

CFO Magazine

[www.ifrs.org](http://www.ifrs.org)

[www.fasb.org](http://www.fasb.org)

[www.accaglobal.com](http://www.accaglobal.com)

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