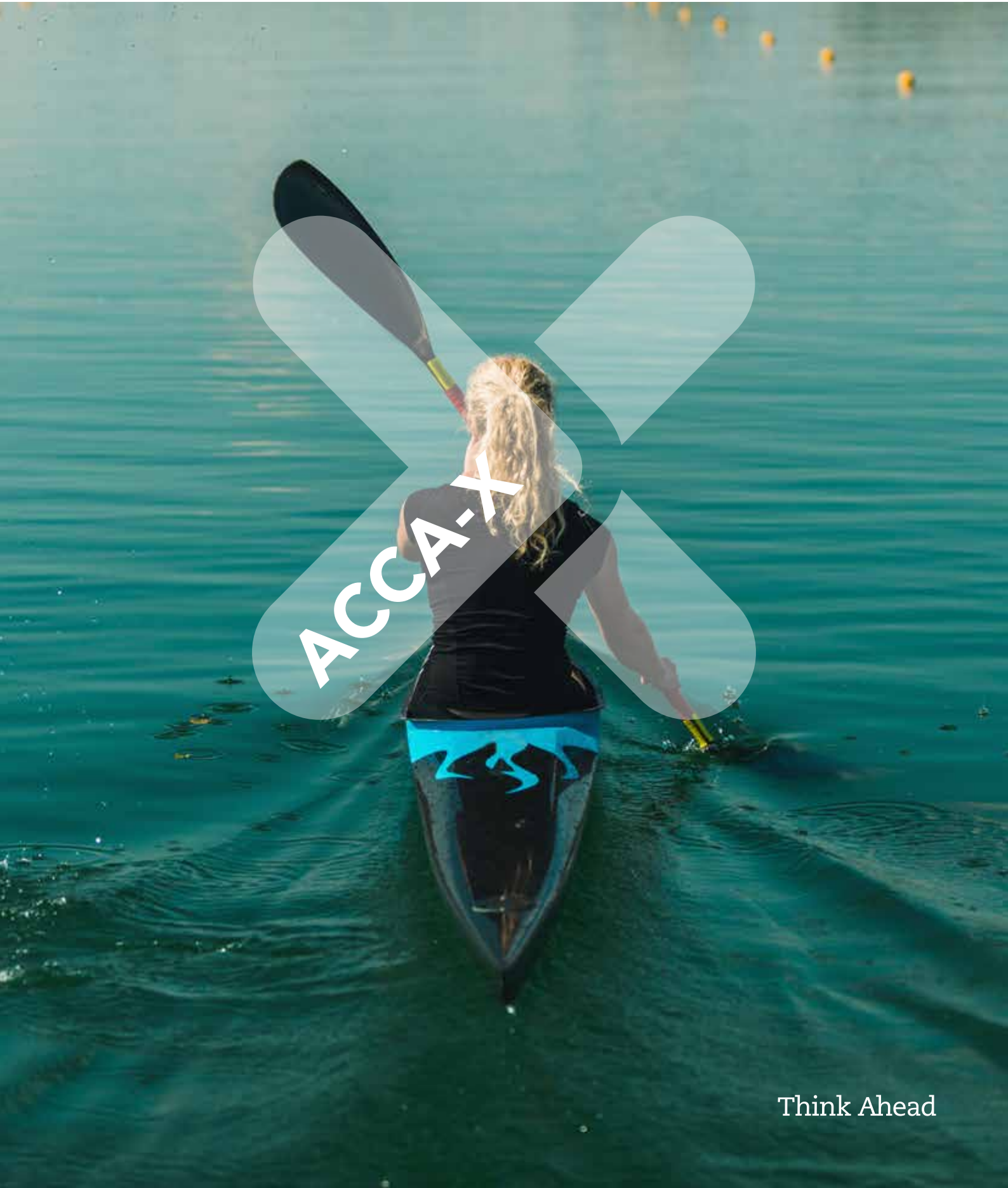




Business and Technology (FBT/BT)

# Course map



Think Ahead

## Section 1

# The business organisation, stakeholders and the external environment for business

### Lesson 1: Business organisations and their features

#### Welcome

- Unit 1: Business organisations and why they are formed
- Unit 2: Common features of business organisations
- Unit 3: How business organisations differ
- Unit 4: Industrial and commercial sectors
- Unit 5: Commercial operations
- Unit 6: Not-for-profit organisations
- Unit 7: Public sector organisations and non-governmental organisations
- Unit 8: Cooperatives

#### Summary and apply your learning

### Lesson 2: Stakeholders in business organisations

#### Welcome

- Unit 1: Definition of stakeholders
- Unit 2: Agency relationship
- Unit 3: Internal, connected and external stakeholders
- Unit 4: Managing stakeholder groups
- Unit 5: Stakeholders: objectives, conflicts and interaction
- Unit 6: Power and influence of stakeholders (1)
- Unit 7: Power and influence of stakeholders (2)
- Unit 8: Mendelow's power-interest matrix (1)
- Unit 9: Mendelow's power-interest matrix (2)

#### Summary and apply your learning

### Lesson 3: External environment – political and legal factors

#### Welcome

- Unit 1: The business environment
- Unit 2: The political system and sources of legal authority
- Unit 3: Data protection (1)
- Unit 4: Data protection (2)
- Unit 5: Responsibility for the laws on employment and data protection and security

#### Summary and apply your learning

### Lesson 4: External environment – macroeconomic factors

#### Welcome

- Unit 1: Macroeconomics and microeconomics: macroeconomic policy
- Unit 2: Business activity in the economy (1)
- Unit 3: Business activity in the economy (2)
- Unit 4: Business activity in the economy (3)
- Unit 5: Inflation and deflation (1)
- Unit 6: Inflation and deflation (2)
- Unit 7: Unemployment (1)
- Unit 8: Unemployment (2)
- Unit 9: Balance of payments
- Unit 10: International payments disequilibrium
- Unit 11: Economic policies for national government
- Unit 12: Economic policy – monetary measures (1)
- Unit 13: Economic policy – monetary measures (2)
- Unit 14: Economic policy – fiscal measures
- Unit 15: Economic policy – fiscal measures versus supply side economics

#### Summary and apply your learning

[Section 1 optional exam questions](#)

[Section 1 graded exam questions](#)

[Section 1 further optional exam questions](#)

## Section 2

### The external environment for business

#### Lesson 1: External environment – microeconomic factors

##### Welcome

- Unit 1: Demand curve
- Unit 2: Demand and supply – equilibrium price
- Unit 3: Elasticity of demand (1)
- Unit 4: Elasticity of demand (2)
- Unit 5: Substitutes and complements (1)
- Unit 6: Substitutes and complements (2)
- Unit 7: Production costs
- Unit 8: Short-term costs
- Unit 9: Long-term costs (1)
- Unit 10: Long-term costs (2)
- Unit 11: Maximising profit – marginal cost and marginal revenue
- Unit 12: Perfect competition (1)
- Unit 13: Perfect competition (2)
- Unit 14: Monopoly
- Unit 15: Oligopoly
- Unit 16: Monopolistic competition

##### Summary and apply your learning

#### Lesson 2: External environment – social and demographic factors

##### Welcome

- Unit 1: Demographic and social trends (1)
- Unit 2: Demographic and social trends (2)
- Unit 3: Changes in social structure
- Unit 4: Changes in values and attitudes
- Unit 5: Changes in tastes
- Unit 6: Government policy and demographic change

##### Summary and apply your learning

#### Lesson 3: External environment – technological factors

##### Welcome

- Unit 1: The effects of technological change
- Unit 2: Downsizing and delayering
- Unit 3: Outsourcing
- Unit 4: Impact of technology on business processes

##### Summary and apply your learning

#### Lesson 4: External environment – environmental factors

##### Welcome

- Unit 1: How businesses affect the natural environment
- Unit 2: The effect of the natural environment on businesses
- Unit 3: Limiting environmental damage – air pollution
- Unit 4: Limiting environmental damage – land and water pollution
- Unit 5: Economic and environmental sustainability

##### Summary and apply your learning

#### Lesson 5: External environment – competitive factors

##### Welcome

- Unit 1: SWOT analysis
- Unit 2: Competitiveness: opportunities and threats (1)
- Unit 3: Competitiveness: opportunities and threats (2)
- Unit 4: Competitiveness: strengths and weaknesses (1)
- Unit 5: Competitiveness: strengths and weaknesses (2)
- Unit 6: Competitive advantage (1)
- Unit 7: Competitive advantage (2)
- Unit 8: The value chain (1)
- Unit 9: The value chain (2)
- Unit 10: The value chain (3)
- Unit 11: Value network
- Unit 12: Competitiveness within an industry – five forces model (1)
- Unit 13: Competitiveness within an industry – five forces model (2)
- Unit 14: Contributions to competitiveness (1)
- Unit 15: Contributions to competitiveness (2)

##### Summary and apply your learning

[Section 2 optional exam questions](#)

[Section 2 graded exam questions](#)

[Section 2 further optional exam questions](#)

## Section 3

### Business organisations – structure and functions

#### Lesson 1: Formal and informal business organisation

##### Welcome

- Unit 1: The informal and formal organisation
- Unit 2: The impact of the informal organisation

##### Summary and apply your learning

#### Lesson 2: Organisational structures

##### Welcome

- Unit 1: Formal organisational structures – entrepreneurial
- Unit 2: Formal organisational structures – functional structure
- Unit 3: Formal organisational structures – matrix organisation
- Unit 4: Formal organisational structures – divisional structures and shared services
- Unit 5: Formal organisational structures – boundaryless organisations
- Unit 6: Separation of ownership and direction from management
- Unit 7: Span of control and scalar chain (1)
- Unit 8: Span of control and scalar chain (2)
- Unit 9: Outsourcing and offshoring
- Unit 10: Levels of management – strategic, tactical and operational
- Unit 11: Centralisation and decentralisation (1)
- Unit 12: Centralisation and decentralisation (2)

##### Summary and apply your learning

#### Lesson 3: Business organisation functions

##### Welcome

- Unit 1: Research and development (1)
- Unit 2: Research and development (2)
- Unit 3: Purchasing
- Unit 4: Production
- Unit 5: Direct service provision
- Unit 6: Other functions – administration, finance

##### Summary and apply your learning

#### Lesson 4: Marketing

##### Welcome

- Unit 1: Marketing and the elements of marketing
- Unit 2: The marketing mix (1)
- Unit 3: The marketing mix (2)
- Unit 4: The marketing mix (3)
- Unit 5: The marketing mix (4)
- Unit 6: The marketing mix (5)
- Unit 7: The marketing plan and strategic plan

##### Summary and apply your learning

#### Lesson 5: Committees

##### Welcome

- Unit 1: The purpose of committees
- Unit 2: Types of committee
- Unit 3: Advantages and disadvantages of committees
- Unit 4: Committees: role of the chair and secretary

##### Summary and apply your learning

[Section 3 optional exam questions](#)

[Section 3 graded exam questions](#)

[Section 3 further optional exam questions](#)

## Section 4

### Business organisations – culture and corporate governance

#### Lesson 1: Organisational culture

##### Welcome

- Unit 1: Definition of organisational culture
- Unit 2: Factors affecting organisational culture
- Unit 3: Writers on culture – Schein (1)
- Unit 4: Writers on culture – Schein (2)
- Unit 5: Writers on culture – Handy (1)
- Unit 6: Writers on culture – Handy (2)
- Unit 7: Writers on organisations – Hofstede (1)
- Unit 8: Writers on organisations – Hofstede (2)

##### Summary and apply your learning

#### Lesson 2: Corporate governance

##### Welcome

- Unit 1: The meaning of corporate governance
- Unit 2: The agency concept in corporate governance
- Unit 3: The importance of corporate governance
- Unit 4: Responsibilities for corporate governance
- Unit 5: Best practice – the board, executive and nonexecutive directors (1)
- Unit 6: Best practice – the board, executive and nonexecutive directors (2)
- Unit 7: Best practice – remuneration and the remuneration committee
- Unit 8: Best practice – the audit committee (1)
- Unit 9: Best practice – the audit committee (2)
- Unit 10: Best practice in corporate governance – summary exercise
- Unit 11: Public oversight

##### Summary and apply your learning

#### Lesson 3: Social responsibility in business

##### Welcome

- Unit 1: Meaning of social responsibility in business
- Unit 2: Social responsibilities of organisations
- Unit 3: Taking account of social responsibilities
- Unit 4: Social responsibilities and socially-responsible policies (1)
- Unit 5: Social responsibilities and socially-responsible policies (2)
- Unit 6: Environmental responsibilities and environmental policies

##### Summary and apply your learning

##### Section 4 optional exam questions

##### Section 4 graded exam questions

##### Section 4 further optional exam questions

## Section 5

# Accounting and reporting systems

### Lesson 1: Accounting and finance functions within business

#### Welcome

- Unit 1: Contribution of accounting to policies, procedures and performance
- Unit 2: Financial accounting (1)
- Unit 3: Financial accounting (2)
- Unit 4: Management accounting (1)
- Unit 5: Management accounting (2)
- Unit 6: Finance and treasury function and risk management (1)
- Unit 7: Finance and treasury function – tax and working capital
- Unit 8: Finance and treasury function – risk management
- Unit 9: Audit and assurance
- Unit 10: Internal audit
- Unit 11: External audit
- Unit 12: External and internal audit compared

#### Summary and apply your learning

### Lesson 2: Accounting and its relationship to other functions

#### Welcome

- Unit 1: Accounting and its relationship to other business functions
- Unit 2: Accounting and purchasing/procurement
- Unit 3: Accounting, production and production planning
- Unit 4: Accounting and the marketing function
- Unit 5: Financial costs and benefits of effective service provision

#### Summary and apply your learning

### Lesson 3: Legal and regulatory aspects of accounting and audit

#### Welcome

- Unit 1: Legal requirements
- Unit 2: Consequences of non-compliance
- Unit 3: Regulation and the international accountancy profession – financial reporting standards
- Unit 4: Regulation and the international accountancy profession – monitoring compliance

#### Summary and apply your learning

### Lesson 4: Sources and purpose of internal and external financial information

#### Welcome

- Unit 1: Accounting information and accounting reports
- Unit 2: Purpose of accounting information – statement of profit or loss
- Unit 3: Purpose of accounting statements – statement of financial position
- Unit 4: Purpose of accounting statements – statement of cash flows
- Unit 5: Sustainability reports and their purpose (1)
- Unit 6: Sustainability reports and their purpose (2)
- Unit 7: Integrated reports and their purpose
- Unit 8: Purpose of management accounting reports – cost schedules
- Unit 9: Purpose of management accounting reports – budgets
- Unit 10: Purpose of management accounting systems – variance reports

#### Summary and apply your learning

### Lesson 5: Financial systems and procedures

#### Welcome

- Unit 1: Introduction to financial systems and procedures
- Unit 2: Main financial systems – purchasing and sales invoicing
- Unit 3: Main financial systems – payroll
- Unit 4: Main financial systems – credit control
- Unit 5: Main financial systems – cash and working capital management

#### Summary and apply your learning

[Section 5 optional exam questions](#)

[Section 5 graded exam questions](#)

[Section 5 further optional exam questions](#)

## Section 6

# Financial systems, internal controls and fraudulent behaviour

### Lesson 1: Financial systems and procedures

#### Welcome

- Unit 1: Handling client money
- Unit 2: Accounting systems – weaknesses, potential for error and inefficiencies

#### Summary and apply your learning

### Lesson 2: Internal controls

#### Welcome

- Unit 1: Internal control and internal check (1)
- Unit 2: Internal control and internal check (2)
- Unit 3: Importance of internal financial controls
- Unit 4: Responsibilities for internal financial control
- Unit 5: Features of effective internal control – elements of an internal control system
- Unit 6: Features of effective internal control – types of internal control
- Unit 7: Features of effective internal control – preventive, detective and corrective controls
- Unit 8: Improving internal control systems

#### Summary and apply your learning

### Lesson 3: IT in accounting and finance and IT security

#### Welcome

- Unit 1: Uses of IT in business – spreadsheets
- Unit 2: Uses of IT in business – databases
- Unit 3: Uses of IT in business – accounting packages

#### Manual and automated financial systems

- Unit 4: Need for controls in relation to IT
- Unit 5: IT and internal control
- Unit 6: IT security and protection (1)
- Unit 7: IT security and protection (2)
- Unit 8: General controls and application controls

#### Summary and apply your learning

### Lesson 4: Fraud and fraudulent behaviour

#### Welcome

- Unit 1: Fraud and types of fraud (1)
- Unit 2: Fraud and types of fraud (2)
- Unit 3: Implications of fraud
- Unit 4: Responsibilities of management for prevention and detection of fraud
- Unit 5: Money laundering
- Unit 6: Anti-money laundering regulations
- Unit 7: Detecting and preventing money laundering – reporting suspicions

#### Summary and apply your learning

### Lesson 5: The impact of financial technology (Fintech) on accounting systems

#### Welcome

- Unit 1: Cloud computing in accountancy
- Unit 2: The use of automation and Artificial intelligence (AI)
- Unit 3: Using big data and data analytics and audit
- Unit 4: Blockchain and distributed ledgers
- Unit 5: Cyber security and cyber attacks

#### Summary and apply your learning

#### Section 6 optional exam questions

#### Section 6 graded exam questions

#### Section 6 further optional exam questions

## Section 7

# Leadership and management

### Lesson 1: Management

#### Welcome

- Unit 1: Leadership, management and supervision
- Unit 2: Managerial authority and responsibility
- Unit 3: Fayol and the classical administrative school
- Unit 4: F W Taylor
- Unit 5: Functions of managers – Mintzberg
- Unit 6: Functions of managers – Drucker

#### Summary and apply your learning

### Lesson 2: Leadership

#### Welcome

- Unit 1: Effective leadership – situational, functional and contingency approaches
- Unit 2: Leadership theories – Fiedler
- Unit 3: Leadership theories – Adair
- Unit 4: Leadership theories – Bennis
- Unit 5: Leadership style and contexts – Blake and Mouton
- Unit 6: Leadership style and contexts – the Ashridge school

#### Summary and apply your learning

### Lesson 3: Individual and group behaviour

#### Welcome

- Unit 1: Individual behaviour at work
- Unit 2: Groups and group behaviour at work
- Unit 3: Managing people – individual and team approaches

#### Summary and apply your learning

Section 7 optional exam questions

Section 7 graded exam questions

Section 7 further optional exam questions



## Section 8

# Managing teams and individuals

### Lesson 1: Teams

#### Welcome

- Unit 1: Groups and teams
- Unit 2: Management and team-building
- Unit 3: Belbin's team roles theory (1)
- Unit 4: Belbin's team roles theory (2)
- Unit 5: Tuckman's theory of team development
- Unit 6: Effective and ineffective teams
- Unit 7: Improving team effectiveness

#### Summary and apply your learning

### Lesson 2: Motivation

#### Welcome

- Unit 1: Motivation and its importance
- Unit 2: Theories of motivation – Maslow (1)
- Unit 3: Theories of motivation – Maslow (2)
- Unit 4: Theories of motivation – Herzberg (1)
- Unit 5: Theories of motivation – Herzberg (2)
- Unit 6: Theories of motivation – McGregor
- Unit 7: Extrinsic and intrinsic rewards
- Unit 8: Reward systems and motivation (1)
- Unit 9: Reward systems and motivation (2)

#### Summary and apply your learning

### Lesson 3: Learning and training at work

#### Welcome

- Unit 1: The importance of learning and development in the workplace
- Unit 2: Benefits of effective training and development
- Unit 3: The learning process – Kolb (1)
- Unit 4: The learning process – Kolb (2)
- Unit 5: Learning styles – Honey and Mumford
- Unit 6: Education, training and development
- Unit 7: The training process
- Unit 8: The development process

#### Summary and apply your learning

### Lesson 4: Performance appraisal

#### Welcome

- Unit 1: The importance of performance appraisal
- Unit 2: Purposes of performance appraisal
- Unit 3: How organisations assess performance
- Unit 4: Benefits of effective appraisal
- Unit 5: Barriers to effective appraisal
- Unit 6: The performance appraisal process (1)
- Unit 7: The performance appraisal process (2)
- Unit 8: The performance appraisal process (3)

#### Summary and apply your learning

[Section 8 optional exam questions](#)

[Section 8 graded exam questions](#)

[Section 8 further optional exam questions](#)

## Section 9

### Personal effectiveness and communication

#### Lesson 1: Personal effectiveness and ineffectiveness

##### Welcome

- Unit 1: Personal effectiveness and the importance of time management
- Unit 2: Barriers to effective time management
- Unit 3: Overcoming barriers to effective time management
- Unit 4: Ineffectiveness of people and teams at work
- Unit 5: Role of IT in improving personal effectiveness

##### Summary and apply your learning

#### Lesson 2: Competence frameworks and professional development

##### Welcome

- Unit 1: Definition and features of competence frameworks
- Unit 2: Continuing professional development (CPD)
- Unit 3: Benefits of continuing professional development
- Unit 4: Coaching
- Unit 5: Mentoring
- Unit 6: Counselling
- Unit 7: Personal development plans
- Unit 8: Developing and implementing personal development plans

##### Summary and apply your learning

#### Lesson 3: Conflict and conflict resolution

##### Welcome

- Unit 1: How conflicts arise at work
- Unit 2: Managing conflict
- Unit 3: Conflict resolution through formal process

##### Summary and apply your learning

#### Lesson 4: Communicating in business

##### Welcome

- Unit 1: Forms of communication in an organisation
- Unit 2: Methods of communication in an organisation
- Unit 3: Strategic, tactical and operational information
- Unit 4: Information systems
- Unit 5: Attributes of good quality information
- Unit 6: Noise in communications
- Unit 7: Formal and informal communication and their significance in the workplace
- Unit 8: Attributes of effective communication
- Unit 9: Consequences of ineffective communication
- Unit 10: Overcoming barriers to effective communication
- Unit 11: Patterns of communication (1)
- Unit 12: Patterns of communication (2)

##### Summary and apply your learning

[Section 9 optional exam questions](#)

[Section 9 graded exam questions](#)

[Section 9 further optional exam questions](#)

## Section 10

# Professional ethics in accounting and business

### Lesson 1: Fundamental principles of ethical behaviour

#### Welcome

- Unit 1: Business ethics and their importance
- Unit 2: Principles of professional ethics: IFAC Code
- Unit 3: Principles of professional ethics: Integrity
- Unit 4: Principles of professional ethics: Objectivity (1)
- Unit 5: Principles of professional ethics: Objectivity (2)
- Unit 6: Principles of professional ethics: Professional competence
- Unit 7: Principles of professional ethics: Confidentiality
- Unit 8: Principles of professional ethics – Professional behaviour
- Unit 9: Organisational values promoting ethical behaviour
- Unit 10: Acting in the public interest

#### Summary and apply your learning

### Lesson 2: Ethics and regulatory and professional bodies

#### Welcome

- Unit 1: Purpose of codes of ethics and codes of conduct
- Unit 2: Roles of professional bodies and regulators
- Unit 3: Distinguishing features of a profession
- Unit 4: Role of the accountant in promoting ethical behaviour
- Unit 5: Reporting illegal or unethical conduct (1)
- Unit 6: Reporting illegal or unethical conduct (2)

#### Summary and apply your learning

### Lesson 3: Corporate codes of ethics

#### Welcome

- Unit 1: The nature and content of corporate codes of ethics
- Unit 2: Benefits of corporate codes of ethics

#### Summary and apply your learning

### Lesson 4: Ethical conflicts and dilemmas

#### Welcome

- Unit 1: Situations where ethical conflicts can arise
- Unit 2: Threats to ethical behaviour (1)
- Unit 3: Threats to ethical behaviour (2)
- Unit 4: Situations at work where ethical dilemmas may arise
- Unit 5: Ethical principles
- Unit 6: Resolving ethical conflicts and dilemmas – a framework for decision-making
- Unit 7: Resolving ethical conflicts and dilemmas – safeguards

#### Summary and apply your learning

[Section 10 optional exam questions](#)

[Section 10 graded exam questions](#)

[Section 10 further optional exam questions](#)

## Revision section

### Lesson 1: Summing up

- Unit 1: Summing up
- Unit 2: Revision strategy

### Lesson 2: Optional practice test

- Unit 1: Optional practice test

### Lesson 3: Revision tests

- Unit 1: Revision test 1
- Unit 2: Revision test 2
- Unit 3: Revision test 3
- Unit 4: Revision test 4
- Unit 5: Revision test 5
- Unit 6: Revision test 6
- Unit 5: Revision test 7
- Unit 5: Revision test 8
- Unit 5: Revision test 9
- Unit 5: Revision test 10

### Lesson 4: Graded practice test

- Unit 1: Graded practice test

### Lesson 5: Exam debrief videos

- Unit 1: Exam debrief videos

### Lesson 6: What's next?

- Unit 1: The exam
- Unit 2: What comes next?

