

SAMPLE SCOPE & SEQUENCE

Business Studies Foundation, LEVEL 2

Learning Design

Below is a possible sequence of content for Business Studies Foundation BST215116.

This is an example only; to be used to support teachers to develop their own scope and sequence documents and associated assessment matrices that meet the learning needs of their learners.

NOTE: This course may have been amended since the development of this sample teacher resource in 2018. Please visit the [TASC website](#) for current version of the course.

Term 1

Week	Unit and Topic	Subtopic
1	Unit 1: An introduction to the business environment	<ul style="list-style-type: none"> • Definition of 'business', importance of being enterprising • • Size of business sector (Tasmania and national)
2	<ul style="list-style-type: none"> • Business and enterprise 	<ul style="list-style-type: none"> • The range of businesses in local area • Classifying businesses- micro to large • Objectives of business • • Risks faced by business
3	<ul style="list-style-type: none"> • Small business ownership 	<ul style="list-style-type: none"> • Forms of business ownership & characteristics • Advantages and disadvantages of each • • Choosing appropriate ownership structure
4	<ul style="list-style-type: none"> • Business environments 	<ul style="list-style-type: none"> • Main types- internal and external • Implications for owners and managers
5	<ul style="list-style-type: none"> • The business life-cycle 	<ul style="list-style-type: none"> • Stages • Annotated drawing • Identifying which stage a business is in • Implications for owners/managers
6	<ul style="list-style-type: none"> • Laws and regulations 	<ul style="list-style-type: none"> • Introduction to the types and range of laws that impact on business (see course document) • Implication for owner/managers • Influence of the external environment and the media

Week	Unit and Topic	Subtopic
7	Unit 2: Business in the economy <ul style="list-style-type: none"> The Australian Economy 	<ul style="list-style-type: none"> Importance and role of SMEs in Australia Key features of Australian modified market economy Four key economic questions •Consumer sovereignty- implications for decision making Economic interdependence/ impact on decision making How a business produces goods/services using economic resources
8	<ul style="list-style-type: none"> Basic market theory 	<ul style="list-style-type: none"> The concept of a market Supply and demand Graphs- changes in demand/supply (non-price factors)
9	<ul style="list-style-type: none"> Basic market theory 	<ul style="list-style-type: none"> How price mechanism clears surpluses and shortages Changes in market equilibrium Impact of market forces on business decision making (pricing)
10	<ul style="list-style-type: none"> The business cycle 	<ul style="list-style-type: none"> Notion of business cycle Stages, characteristics of each stage Annotated drawing of business cycle Impact of the business cycle on business performance and decision-making
Break		
Break		

Term 2

Week	Unit and Topic	Subtopic
1	Unit 3: Establishing a small business <ul style="list-style-type: none"> Reasons for starting a business Entrepreneurship 	<ul style="list-style-type: none"> Wealth creation Developing an innovative idea Financial security 'Independence' Personal choices
		<ul style="list-style-type: none"> The notion of entrepreneurship and examples The notion of innovation and examples Identifying opportunities • Use of Y chart as decision making tool

Week	Unit and Topic	Subtopic
2	<ul style="list-style-type: none"> Legal requirements for establishing small to medium enterprises (SMEs) 	<ul style="list-style-type: none"> ABN Business name Registration for tax file number Licences Consumer protection Intellectual property • Torts and contract law (brief treatment only)
3	<ul style="list-style-type: none"> Critical success and failure factors 	<ul style="list-style-type: none"> Market research Cash flow Planning Scenarios of above Implications for owners and managers
4	<ul style="list-style-type: none"> Key business functions 	<ul style="list-style-type: none"> Operations Human resources Marketing Finance
	<ul style="list-style-type: none"> The business plan 	<ul style="list-style-type: none"> Explanation Importance to entrepreneurs, owners and managers
5	<ul style="list-style-type: none"> Social, environments and ethical factors 	<ul style="list-style-type: none"> Impact of business on environment Intellectual property Significance of digital identity Implications for owners/managers
6	<ul style="list-style-type: none"> Unit 6: Preparing a business plan 	
7	Unit 4: Operating a small business- marketing <ul style="list-style-type: none"> Concept of marketing SWOT analysis 	<ul style="list-style-type: none"> Define marketing and outline its critical success to business planning Notion of SWOT analysis Completion of SWOT analysis Implications of SWOT analysis for business planning
8	<ul style="list-style-type: none"> Market research 	<ul style="list-style-type: none"> Importance in identifying potential customers and competitors Types of research Implications of research to decision-making
9	<ul style="list-style-type: none"> Market segmentation 	<ul style="list-style-type: none"> Notion and purpose Types- demographic, geographic, lifestyle and behavioural Implications for decision-making

Week	Unit and Topic	Subtopic
10	<ul style="list-style-type: none"> Influences on consumer behaviour 	<ul style="list-style-type: none"> Factors that influence consumer behaviour (peer groups, psychological factors and economic factors). Implications for decision-making
Break		
Break		

Term 3

Week	Unit and Topic	Subtopic
1	<ul style="list-style-type: none"> The marketing mix 	<ul style="list-style-type: none"> Definition Elements or the 4P's of marketing (product, place, promotion and price) Implications for decision-making
2	<ul style="list-style-type: none"> Marketing and promotional activities 	<ul style="list-style-type: none"> Features Types - exhibitions, displays, catalogues, advertising materials, visual merchandising, radio, television Implications for decision-making
3	<ul style="list-style-type: none"> Impact of technology 	<ul style="list-style-type: none"> Online marketing/social media Implications for owners/managers
	<ul style="list-style-type: none"> Social, environmental and ethical factors 	<ul style="list-style-type: none"> Awareness of different customs (cultural awareness) when dealing with customers and in promotional activities Product labelling Advertising practices (especially to children) Implications for owners/managers
4	Unit 6: Preparing a business plan	
5	Unit 5: Operating a small business- accounting & finance <ul style="list-style-type: none"> Purposes of financial management 	<ul style="list-style-type: none"> Viability Control Decision-making.

Week	Unit and Topic	Subtopic
6	<ul style="list-style-type: none"> Sources of finance 	<ul style="list-style-type: none"> Equity & debt Sources of finance to SMEs Advantages and disadvantages of different sources of finance Factors financial institutions take into account- risk and return Implications for owners/managers
7	<ul style="list-style-type: none"> Cash recording 	<ul style="list-style-type: none"> Preparation of multi-column Cash Receipts Books and multicolumn Cash Payments Books for routine cash transactions Preparation of simple Statement of Receipts and Payments
8	<ul style="list-style-type: none"> Income Statements and Balance Sheets 	<ul style="list-style-type: none"> Key elements of financial statements – assets, liabilities, owner’s equity, revenue and expenses The accounting equation. Accounting equation problems Classification of items into their key elements
9	<ul style="list-style-type: none"> Income Statements and Balance Sheets 	<ul style="list-style-type: none"> Preparing a classified income statement Preparing a classified balance sheet
10	<ul style="list-style-type: none"> Income Statements and Balance Sheets 	<ul style="list-style-type: none"> Interpretation of information in financial statements to assess profitability (net profit ratio, rate of return on owner’s equity) and liquidity (working capital ratio) to plan and control future decision-making
Break		
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Term 4

Week	Unit and Topic	Subtopic
1	<ul style="list-style-type: none"> Cash budgets 	<ul style="list-style-type: none"> Importance of cash to business viability Purpose of a cash budget Preparation of Cash Budgets Interpretation of cash budgets for future decision making



Week	Unit and Topic	Subtopic
2	<ul style="list-style-type: none"> Break-even (cost-volume-profit - CVP) analysis 	<ul style="list-style-type: none"> Purpose of break-even analysis. Calculation of the break-even point in terms of units and sales volume Calculation of the number of units when there is a desired profit Interpretation CVP calculations to plan and control for future decision-making The impact on the business from a change in any of the following variables – selling price, variable costs, fixed costs and desired profit.
3	<ul style="list-style-type: none"> Social, environmental and ethical factors 	<ul style="list-style-type: none"> Taxation, non-disclosure of information, cash handling and security Implications for owners/managers
4	Unit 6: Preparing a business plan	<ul style="list-style-type: none"> Finalising business plan
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Break		
Break		