

# Next Generation Higher National Unit Specification

## Law for Business: An Introduction (SCQF level 7)

**Unit code:** J89E 47

**SCQF level:** 7 (8 SCQF credit points)

**Valid from:** session 2024 to 2025

### **Prototype unit specification for use in pilot delivery only (version 1.0) July 2024**

This unit specification provides detailed information about the unit to ensure consistent and transparent assessment year on year. It is for lecturers and assessors and contains all the mandatory information you need to deliver and assess the unit.

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## **Unit purpose**

This unit introduces learners to areas of law that affect the operations of business organisations.

It contains introductory-level content and is suitable for learners who are considering a career or further learning in business-related subjects.

Learners who complete the unit can progress to a range of professional or degree qualifications.

## Unit outcomes

Learners who complete this unit can:

- 1 explain the various legal aspects that affect a business start-up
- 2 explain the principles of contract law and employment law
- 3 explain how legislation and regulation affect a business and its operations

## Evidence requirements

For all outcomes, you should assess learners under open-book, unsupervised conditions. Learners need a minimum mark of 70% in each outcome to achieve the unit.

To successfully achieve the unit, learners must provide the following evidence:

### Outcome 1

- Explain the legal characteristics of a company.
- Identify and explain the legal documents required to form a company and those that must be retained over the life of the company.

### Outcome 2

- Define the term 'contract' and its validity.
- Identify the essential elements of an employment contract and the implications for both employees and employers.

### Outcome 3

- Explain the impact of the Companies Act on organisations and how the international accounting profession regulates itself through the establishment and monitoring of reporting standards.
- Explain the responsibility of the individual and organisation to comply with laws on data protection, security, and health and safety.
- Outline principles of consumer protection, including sale of goods and simple contracts.

## Knowledge and skills

Knowledge	Skills
<p><b>Outcome 1</b> Learners should understand:</p> <ul style="list-style-type: none"> <li>• legal characteristics of companies</li> </ul>	<p><b>Outcome 1</b> Learners can:</p> <ul style="list-style-type: none"> <li>• explain the legal characteristics of a company, and the legal documents required to form one</li> </ul>
<p><b>Outcome 2</b> Learners should understand:</p> <ul style="list-style-type: none"> <li>• contract formation</li> <li>• employment contracts</li> </ul>	<p><b>Outcome 2</b> Learners can:</p> <ul style="list-style-type: none"> <li>• identify the point at which a contract is formed and the legal status of contractual terms</li> <li>• identify the essential elements of an employment contract and the implications for both employees and employers</li> </ul>
<p><b>Outcome 3</b> Learners should understand:</p> <ul style="list-style-type: none"> <li>• the principles of law and regulation governing accounting</li> <li>• political and legal factors affecting the business</li> </ul>	<p><b>Outcome 3</b> Learners can:</p> <ul style="list-style-type: none"> <li>• explain the regional, national and supra-national sources of authority</li> <li>• explain the responsibility of the individual and organisation in relation to health and safety, data protection, security and consumer protection legislation</li> </ul>

## Meta-skills

You must give learners opportunities to develop their meta-skills throughout this unit. We've suggested how to incorporate the most relevant ones into the unit content, but you may find other opportunities.

### Self-management

This includes focusing, integrity, adapting and initiative. The most relevant are:

- focusing:
  - receiving information affecting a wide range of issues, and researching, identifying and filtering out non-essential information
- adapting:
  - dealing with unfamiliar situations
  - building resilience and an overall understanding of how internal and external forces influence their role
- initiative:
  - developing decision-making skills and confidence in their abilities

### Social intelligence

This includes communicating, feeling, collaborating and leading. The most relevant is:

- communicating:
  - receiving and conveying a wide range of information
  - researching complex issues and filtering the relevant information
  - conveying information in different ways to meet the needs of the intended audience

### Innovation

This includes curiosity, creativity, sense-making and critical thinking. The most relevant are:

- curiosity:
  - identifying the elements of the task that are significant and asking questions to find out what information is most relevant
- creativity:
  - exploring ideas and producing solutions
- sense-making:
  - filtering information on different areas and applying these to different scenarios
- critical thinking:
  - analysing and evaluating information to solve complex problems

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## **Literacies**

This unit provides opportunities to develop the following literacies.

### **Communication**

Learners develop communication skills by providing advice and communicating business information.

### **Digital**

Learners develop digital skills and computer literacy by using information and communications technology (ICT).

## **Learning for Sustainability**

Throughout this unit, you should encourage learners to develop their skills, knowledge and understanding of sustainability.

This includes:

- a general understanding of social, economic and environmental sustainability
- a general understanding of the United Nations Sustainable Development Goals (SDGs)
- a deeper understanding of subject-specific sustainability
- the confidence to apply the skills, knowledge, understanding and values they develop in the next stage of their life



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## **Delivery of unit**

This is an optional unit in the Higher National Certificate (HNC) Accounting. It can also be delivered on a stand-alone basis.

The notional time for delivery and assessment is 40 hours. The amount of time you allocate to each outcome is at your discretion.

## **Additional guidance**

The guidance in this section is not mandatory.

### **Approaches to delivery**

You can use a range of case studies and examples that encourage learners to investigate the wider implications of law that affect the operations of business organisations.

### **Approaches to assessment**

You can use a case study scenario, or a mix of case studies, and objective and/or short answer-based questions.

## **Equality and inclusion**

This unit is designed to be as fair and as accessible as possible with no unnecessary barriers to learning or assessment.

You must consider the needs of individual learners when planning learning experiences, selecting assessment methods or considering alternative evidence.

Guidance on assessment arrangements for disabled learners and those with additional support needs is available on the [assessment arrangements web page](#).

## Information for learners

### Law for Business: An Introduction (SCQF level 7)

This information explains:

- what the unit is about
- what you should know or be able to do before you start
- what you need to do during the unit
- opportunities for further learning and employment

### Unit information

This unit introduces you to areas of law that affect the operations of business organisations.

It covers introductory content at SCQF level 7 in legal areas that are fundamental to and have an impact on the structure and operation of a business organisation. Previous knowledge of any or all of these areas is an advantage, but not essential.

You consider the legal aspects of a business, including standard contracts, legal documents and setting up a business. You also learn about the laws around employment contracts and accounting in general.

Learners who complete the unit can progress to a range of professional or degree qualifications.

### Meta-skills

Throughout this unit, you develop meta-skills that are useful for the business environment.

Meta-skills are transferable behaviours and abilities that help you adapt and succeed in life, study and work. There are three categories of meta-skills: self-management, social intelligence and innovation.

### Self-management

This meta-skill includes:

- focusing:
  - receiving information affecting a wide range of issues, and researching, identifying and filtering out non-essential information
- adapting:
  - dealing with unfamiliar situations
  - building resilience and an overall understanding of how internal and external forces influence your role

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- initiative:
  - developing decision-making skills and confidence in your abilities

### **Social intelligence**

This meta-skill includes:

- communicating:
  - receiving and conveying a wide range of information
  - researching complex issues and filtering the relevant information
  - conveying information in different ways to meet the needs of the intended audience

### **Innovation**

This meta-skill includes:

- curiosity:
  - identifying the elements of the task that are significant and asking questions to find out what information is most relevant
- creativity:
  - exploring ideas and producing solutions
- sense-making:
  - filtering information on different areas and applying these to different scenarios
- critical thinking:
  - analysing and evaluating information to solve complex problems

### **Learning for Sustainability**

Throughout this unit, you develop skills, knowledge and understanding of sustainability.

You learn about social, economic and environmental sustainability principles and how they relate to the business environment. You also develop an understanding of the [United Nations Sustainable Development Goals](#).

## Administrative information

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**Superclass:** EC

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### History of changes

Version	Description of change	Date

Please check [SQA's website](#) to ensure you are using the most up-to-date version of this document.