



Higher National Unit specification

General information for centres

Unit title: Golf Course Management: Golf Course Budgets

Unit code: F0VR 34

Unit purpose: This Unit is designed to enable candidates to develop the knowledge and skills required to prepare and manage golf course budgets. Candidates will require to prepare and interpret management accounts for the purpose of cost control and decision making in golf course management.

On completion of the Unit the candidate should be able to:

- 1 Prepare a golf course budget.
- 2 Manage a golf course budget.
- 3 Prepare an operating statement for a specific task in Golf Course Management.

Credit points and level: 1 HN credit at SCQF level 7: (8 SCQF credit points at SCQF level 7*)

**SCQF credit points are used to allocate credit to qualifications in the Scottish Credit and Qualifications Framework (SCQF). Each qualification in the Framework is allocated a number of SCQF credit points at an SCQF level. There are 12 SCQF levels, ranging from Access 1 to Doctorates.*

Recommended prior knowledge and skills: Access to this Unit is at the discretion of the centre. It would however be beneficial if the candidate had competence in Numeracy and Communication skills at Intermediate 2 (SCQF level 5) or similar qualifications or experience.

Core Skills: There are opportunities to develop the Core Skills of *Problem Solving*, *Communication*, *Numeracy* and *IT* at SCQF level 6 in this Unit, although there is no automatic certification of Core Skills or Core Skills components.

Context for delivery: If this Unit is delivered as part of a Group Award, it is recommended that it should be taught and assessed within the subject area of the Group Award to which it contributes.

Assessment: This Unit is assessed by three instruments of assessment. All three Outcomes are assessed by separate Assignments. There may be opportunities to integrate the assessment for Outcome 3 with other Units in the award, specifically; Design and Construction of Golf Course Features.

Higher National Unit specification: statement of standards

Unit title: Golf Course Management: Golf Course Budgets

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The sections of the Unit stating the Outcomes, Knowledge and/or Skills, and Evidence Requirements are mandatory.

Where evidence for Outcomes is assessed on a sample basis, the whole of the content listed in the Knowledge and/or Skills section must be taught and available for assessment. Candidates should not know in advance the items on which they will be assessed and different items should be sampled on each assessment occasion.

Outcome 1

Prepare a golf course budget

Knowledge and/or Skills

- ◆ Cost identification and categorisation: wages, golf course costs, machinery costs, equipment replacement costs
- ◆ Components of a budget
- ◆ Budget preparation for a given time period
- ◆ Budget price and activity constraints
- ◆ Reasons why a budget must be accurate, legible and logical in terms of the requirements of a Golf Course

Evidence Requirements

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- ◆ produce a clear, accurate, legible golf course budget

Candidates may produce the answer manually, but will be encouraged to use a suitable computer application package. The assignment must contain no more than two errors of understanding.

Assessment Guidelines

Outcome 1 is assessed by an Assignment. This should cover the expenditures of a golf course over a one year period. The budget layout must be suitable for a modern golf club. Explanations and decisions must show a clear understanding of the topic. This is an open-book exercise.

Higher National Unit specification: statement of standards (cont)

Unit title: Golf Course Management: Golf Course Budgets

Outcome 2

Manage a golf course budget

Knowledge and/or Skills

- ◆ Variances between actual and budgeted data and likely cause and effect
- ◆ Advantages and disadvantages of fixed and flexible budgets
- ◆ flexing a budget in accordance with identified factors
- ◆ Communication skills

Evidence Requirements

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- ◆ produce a clear and accurate variance analysis
- ◆ demonstrate a clear understanding of the terms 'fixed' and 'flexible' budgets
- ◆ produce a suitably flexed budget

Candidates will be encouraged to use suitable computer application packages when producing their assessment answer.

Assessment Guidelines

Outcome 2 is assessed by an Assignment. The candidate should produce a variance analysis and demonstrate how this can be used to manage a golf course budget effectively. The layout must be suitable for a modern golf club and a maximum of two errors of understanding are allowed. This exercise is open-book.

Outcome 3

Prepare an operating statement for a specific task in Golf Course Management

Knowledge and/or Skills

- ◆ Costs including direct and indirect costs covering areas such as labour, materials, and equipment hire. Prime costs and production costs will be explained
- ◆ Production of a statement that is correct in terms of price and activity
- ◆ The need for a statement that is accurate, legible and logical

Evidence Requirements

Candidates will need to provide evidence to demonstrate their Knowledge and/or Skills by showing that they can:

- ◆ produce a clear and accurate operating statement

Higher National Unit specification: statement of standards (cont)

Unit title: Golf Course Management: Golf Course Budgets

Assessment Guidelines

Outcome 3 is assessed by an assignment for which the candidate will require to produce an operating statement for a specific task in golf course management. This exercise will be open-book and may be integrated into other Units in the award.

Administrative Information

Unit code: F0VR 34

Unit title: Golf Course Management: Golf Course Budgets

Superclass category: AK

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History of changes:

Version	Description of change	Date

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Higher National Unit specification: support notes

Unit title: Golf Course Management: Golf Course Budgets

This part of the Unit specification is offered as guidance. The support notes are not mandatory.

While the exact time allocated to this Unit is at the discretion of the centre, the notional design length is 40 hours.

Guidance on the content and context for this Unit

Outcome 1

Outcome 1 introduces the candidates to the concept of costs on a golf course being categorised into labour costs, costs of routine maintenance of the golf course, costs associated with machinery and the replacement of equipment. Some candidates may not have studied a financial subject and it is important to introduce the subject from the basics. The work should mirror as closely as possible the budgeting process for a modern golf course. Examples, case studies and scenarios should be used to allow candidates opportunities to become familiar with the specific nature of golf course finances.

Outcome 2

Outcome 2 introduces candidates to the management of a golf course budget, based as closely as possible on data from a modern golf course. The Outcome is concerned with the management of a golf course budget over a twelve month period and the variations which will inevitably occur between predicted expenditure and actual expenditure. Students should make comments/recommendations to the golf course controlling body regarding variations in the budget. Students should also discuss the advantages of fixed and flexible budgets and the factors that may lead to a budget being flexed.

This Outcome can use case study material to improve student understanding and guest speakers could bring the subject to life and relate the subject directly to work experiences.

Outcome 3

Outcome 3 prepares the candidate for the task of preparing an operating statement for a specific task on the golf course. Frequently the golf course manager is required to produce a budget or costing for a one off capital works project. Such projects might include, costing a new tee, bunker, or putting green.

Guidance on the delivery and assessment of this Unit

The delivery and assessment must be relevant to the overall programme of study followed by the candidates. It will give the candidates a good introduction to the budgeting and financial management of a golf course. Outcome 3 is concerned with job costing and wherever possible should be integrated with Units which are concerned with golf course construction and projects such as, costing a new tee, bunker, and putting green. In particular, it presents the opportunity for integration with other Units. Specifically the Unit: Design and Construction of Golf Course Features.

There are opportunities for guest speakers and the use of case studies and scenarios. Group work should be encouraged across the whole Unit, particularly with building a budget, or assessing the costs for a small construction project.

Higher National Unit specification: support notes (cont)

Unit title: Golf Course Management: Golf Course Budgets

Opportunities for developing Core Skills

While there may be opportunities to develop the Core Skills of *Problem Solving*, *Communication*, *Numeracy* and *IT*, all at Higher level (SCQF level 6), there is no automatic certification of Core Skills or Core Skill components.

Open learning

This Unit would suit open learning provided clear guideline were provided in the assessment plan as to the candidate's provision of acceptable evidence.

Candidates with disabilities and/or additional support needs

The additional support needs of individual candidates should be taken into account when planning learning experiences, selecting assessment instruments, or considering alternative Outcomes for Units. Further advice can be found in the SQA document *Guidance on Assessment Arrangements for Candidates with Disabilities and/or Additional Support Needs* (www.sqa.org.uk).

General information for candidates

Unit title: Golf Course Management: Golf Course Budgets

This Unit introduces you to the financial management of a golf course. It will enable you to produce golf course budgets and use the data to manage financial matters more effectively. Understanding variances will allow you to highlight problem areas and deal with them quickly. Outcome 3 (job costing) will enable you to accurately produce financial statements to ensure better management of small projects, such as building a bunker, or extending a practice area.

On completion of the Unit you will be able to:

- 1 Prepare a golf course budget.
- 2 Manage a golf course budget.
- 3 Prepare an operating statement for a specific task in Golf Course Management.

The assessment of this Unit is made up of three assignments. Each assignment has an error allowance which is stated on the assessment sheet.