

NextGen: HN unit specification

Business Structures and Organisational Culture (SCQF level 7)

Unit code: J89F 47

SCQF level: 7 (8 SCQF credit points)

Valid from: August 2026

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 the way in which structure, stakeholders, the environment and culture affect a business organisation.

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

Previous knowledge of business structures and organisational culture is an advantage, but not essential.

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 business and organisational structures and their suitability for different contexts
2. carry out an internal and external scan of the business environment and identify stakeholders, their power, influence and implications for engaging with them
3. explain the role of the finance function in an organisation
4. define organisational culture and explain the factors that influence and shape culture in an organisation

Evidence requirements

For all outcomes, assess learners under unsupervised, open-book conditions.

To achieve the unit, learners need a minimum of 70% across the whole unit, with no less than 30% for any outcome.

Learners must reference all sources using a recognised referencing convention.

They must provide the following evidence for the outcomes.

Outcome 1

- Explain different business structures and the most appropriate structure for different contexts.
- Explain functional, divisional, matrix and flat structures, and the advantages and disadvantages of each.

Outcome 2

- Identify stakeholders using a relevant model and advise a business on how best to engage with each group to aid decision making.

- Analyse a business's internal and external environments to establish their impact on the organisation, using environmental scanning models.

Outcome 3

- Explain the role of the finance function in an organisation and how value is added by:
 - linking activities through an organisation
 - the flow of information through an organisation

Outcome 4

- Define organisational culture and the impact of culture on an organisation.
- Explain the factors that influence and shape culture in an organisation

Knowledge and skills

Knowledge	Skills
Outcome 1 Learners should understand: - the purpose and types of business structures - organisational structure and design	Outcome 1 Learners can: - explain different types of business structures and their purpose - explain the advantages and disadvantages of different organisational structures
Outcome 2 Learners should understand: - types of stakeholders and their power and influence over the business - internal and external business environments	Outcome 2 Learners can: - apply stakeholder theory to identify different stakeholder classifications and the implications for decision making - analyse an organisation's internal and external environment
Outcome 3 Learners should understand: the value generated by interlinking activities across the organisation and the accounts team's role and interaction with other teams in the organisation	Outcome 3 Learners can: explain the way that value is added in a business by linking activities and the accounts team's role within the organisation
Outcome 4 Learners should understand: organisational culture and formal and informal business organisation	Outcome 4 Learners can: - define organisational culture and the impact of culture on an organisation - explain factors that influence and shape culture in an organisation

Meta-skills

You must give learners opportunities to develop their meta-skills throughout this unit. We have 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

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

Delivery of unit

This is an optional unit in 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 the theories within business organisations.

Approaches to assessment

You can use a case study scenario, or a mix of case studies, and objective response 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

Business Structures and Organisational Culture (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 the way in which structure, stakeholders, the environment and culture affect a business organisation.

It covers introductory content in business structures and organisational culture that can affect an individual's role in an organisation. Previous knowledge of any or all of these areas is an advantage, but not essential.

You learn about the different types of business organisations, the stakeholders involved in the business, and the culture and structure of a business. You see how businesses manage their culture and the expectations that go with this.

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
- 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: AE

History of changes

Version	Description of change	Date
1.1	'Valid from' date on front cover updated to 'August 2026' and 'This qualification is available in a restricted delivery model' line deleted. On 1 February 2026, Qualifications Scotland replaced SQA as the new national awarding body. We have updated the logo and 'SQA' throughout the document to reflect this. What you need to do differently There is no change to learning, teaching and assessment.	August 2026

Please check [our website](#) to ensure you are using the most up-to-date version of this unit.

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