



Unit title	Applying Management Accounting Techniques in the Workplace
SQA code	H67N 04
SCQF level	8
SCQF credit points	10
SSC ref	Unit 41

History of changes

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Title		Applying Management Accounting Techniques in the Workplace	
Learning Outcomes		Assessment Criteria	
The candidate will:		The candidate can:	
1	Be able to process accounting entries in line with employer policies and procedures.	1.1	Calculate and process depreciation entries accurately and in line with employer policies and procedures.
		1.2	Calculate and process accrual entries accurately and in line with employer policies and procedures.
		1.3	Calculate and process prepayment entries accurately and in line with employer policies and procedures.
2	Be able to reconcile balances in line with employer policies and procedures.	2.1	Reconcile debtor (accounts receivable) balances in accordance with employer policies and procedures.
		2.2	Reconcile creditor (accounts payable) balances in accordance with employer policies and procedures.
		2.3	Reconcile bank balances in accordance with employer policies and procedures.
3	Be able to produce management accounting information and reports in line with employer policies and procedures.	3.1	Extract relevant figures from ledgers.
		3.2	Present information and reports in line with employer policies and procedures.
		3.3	Explain the key message being conveyed by the information or report produced.

Additional information about the Unit
Unit purpose and aim(s)
By completing this Unit, the candidate will be able to apply management accounting techniques in accordance with their employer's policies and procedures.
Details of the relationship between the Unit and relevant national occupational standards (if appropriate)
N/A
Details of the relationship between the Unit and other standards or curricula (if appropriate)
N/A
Assessment requirements specified by a sector or regulatory body (if appropriate)
N/A

Assessment (evidence) Requirements

Evidence must be authentic, current, sufficient for purpose and valid — and should come from real work produced in the workplace. Where the assessment is regarding a candidate's knowledge and understanding it should be related to the candidate's workplace or working situation. Real work is defined as the provision of a product or service which, if not carried out by the candidate, would require someone else to do it.

It will be the assessor's responsibility to agree the best method of assessing a candidate in relation to their individual circumstances. The agreed methods must be:

- ◆ valid
- ◆ reliable
- ◆ safe and manageable
- ◆ suitable to the needs of the candidate

Simulation is not acceptable as a form of evidence for this Unit.

Guidance on Instruments of Assessment

This Unit is designed to assess the skills and knowledge of candidates in the workplace.

Acceptable Types of Evidence

A range of different types of evidence is desirable to demonstrate achievement of this Unit. Assessors may consider a number of methods of gathering evidence. These could include:

- ◆ **Observation:** this should form a substantial part of the evidence.
- ◆ **Product evidence:** as would be contained within a portfolio or signposted to its location within in the workplace.
- ◆ **Professional Discussion:** an in-depth discussion recorded electronically or in writing. Assessors must be able to authenticate what candidates have discussed. This may be through confirmation from a third party or sight of the documentation discussed.
- ◆ **Witness Testimony:** in writing or verbally to the assessor. This could include existing in-house records such as internal audit records, call monitoring, observation and file review checklists. The name of the witness and their relationship to the candidate should be clearly documented.
- ◆ **Questioning:** using open questions to elicit detailed and articulate replies. Assessor records should include sufficient detail to justify assessment decisions.
- ◆ **Recognition of Prior Learning:** this should be acknowledged where appropriate. In all instances where recognition of prior learning is used as a form of evidence, assessors must ensure the candidate's knowledge or competence remains current and that all Assessment Criteria have been met through valid assessment tools.

Guidance on Instruments of Assessment (cont)

Assessors should discuss decisions to be made with candidates at an early stage as to the suitability of particular forms of evidence (eg candidate statements, photographic evidence, video recordings).

Holistic assessment is encouraged and one piece of evidence can be used to meet the requirements of more than one Learning Outcome, Assessment Criterion, or Unit.

SQA's Guide to Assessment is designed to provide support for everyone who assesses for SQA qualifications. It looks at the principles of assessment, and brings together information on assessment in general as well as on best practice in assessment. The Guide to Assessment can be downloaded free from SQA's website:

http://www.sqa.org.uk/files_ccc/GuideToAssessment.pdf