



## Accounting

### Level 3

Awarded by **Scottish Qualifications Authority**

Accredited from 16/07/2008 to 31/07/2010

Group award number G925 23

### Standards

This SVQ is based on standards developed by the Accountancy Occupational Standards Group (AOSG), formerly the Accounting NTO. AOSG draws its membership from people working in accountancy occupations within industry and commerce.

### Structure of the SVQ

The way the SVQ is made up is shown below. The unit title appears in bold and the elements that make up each unit are listed under the unit title.

#### Mandatory units

Candidates must complete all of these units:

##### **F4H4 04**

##### **Maintain Financial Records and Preparing Accounts**

1. Maintain records relating to capital acquisition and disposal
2. Collecting and collating information for the preparation
3. Preparing the final accounts of sole traders and partnerships

##### **F4H6 04**

##### **Recording and Evaluating Costs and Revenues**

1. Record and analyse information relating to direct costs and revenues
2. Record and analyse information relating to the allocation, apportionment and absorption of overhead costs
3. Prepare and evaluate estimates of costs and revenues

##### **F4H8 04**

##### **Preparing Reports and Returns**

1. Prepare and present periodic performance reports
2. Prepare reports and returns for outside agencies
3. Prepare the VAT returns

##### **\*DE8W 04**

##### **Working With Computers**

1. Use computer systems and software
2. Maintain the security of data

**\*D78X 04**

**Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment**

1. Monitor and maintain a safe, healthy and secure working environment
2. Monitor and maintain an effective and efficient working environment

**\*Highlighted Units need not be repeated if they have already been completed at Level 2.**

There may be publications available to support this SVQ. For more information, please contact:

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