

Higher National Group Award Graded Unit Specification

General Information for Centres

This Group Award Graded Unit has been validated as part of the HND Accounting. Centres are required to develop the assessment instrument in accordance with this validated specification. Centres wishing to use another type of Group Award Graded Unit or assessment instrument are required to submit proposals detailing the justification for change for validation.

Group Award Graded Unit Title: Accounting: Group Award Graded Unit 2

Group Award Graded Unit Code: DE65 35

Type of Group Award Graded Unit: Project

Assessment Instrument: Case Study

Credit value: 1 HN Credit at SCQF level 8: (8 SCQF credit points at SCQF level 8)

**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.*

Purpose: This Group Award Graded Unit is designed to provide evidence that the candidate has achieved the following principal aims of the HND Accounting:

- To prepare students for progression to further study in accounting or a related discipline.
- To develop and integrate a range of contemporary vocational skills in addition to those developed at HNC level (i.e. researching, evaluating and interpreting financial data; applying relevant legislation; providing information for decision making).
- To enable students to integrate management accounting with relevant business taxation.

Recommended Prior Knowledge and Skills: It is recommended that the candidate should have completed or be in the process of completing the following Units relating to these specific aims prior to undertaking this group award Graded Unit:

- Management Accounting for Planning and Control (DE58 35)
- Management Accounting Information for Decision Making (DE5A 35)
- Business Taxation (DE5L 35)

Core Skills: The achievement of this Unit gives automatic certification of the following:

Problem Solving at SCQF level 5.
Using Number at SCQF level 5.

General Information for Centres (cont)

Assessment: This project-based Graded Unit is in the form of a Case Study.

An exemplar instrument of assessment and marking guidelines have been produced to provide examples of the specific evidence required to demonstrate achievement of the aims of the group award of the HND Accounting which this Graded Unit is designed to cover and to indicate the national standard of achievement at SCQF level 8.

Administrative Information

Graded Unit Code:	DE65 35
Graded Unit Title:	Accounting: Group Award Graded Unit 2
Original date of publication:	August 2004
Version:	03 (September 2006)

History of Changes:

Version	Description of change	Date
02	Change to Core Skills statement — Page 1	30/8/06
03	Amendment to Core Skill statement — Page 1	18/9/06

Source: SQA

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 special alternative assessment arrangements. For information on these, please refer to the SQA document *Guidance on Alternative Assessment Arrangements for Candidates with Disabilities and/or Additional Support Needs*, which is available on SQA's website: www.sqa.org.uk.

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Higher National Group Award Graded Unit Specification: Instructions for designing the assessment task and assessing candidates

Group Award Graded Unit Title: Accounting: Group Award
Graded Unit 2

Conditions of Assessment

The candidate should be given a date for completion of the Case Study. An interim date to assess the planning stage of the assessment should also be given. The instructions for the Case Study should be distributed to allow the candidate sufficient time to assimilate the details and carry out the assessment task. During the time between the distribution of the instructions and the completion date assessors may answer questions, provide clarification, guidance and reasonable assistance. The Case Study should be marked as soon as possible after the completion date. Re-assessment of this Graded Assessment should be based on a significantly different assessment task.

At this level, candidates should work independently. It is up to Centres to take reasonable steps to ensure that the project is the work of the candidate. For example, Centres may wish to informally question candidates at various stages on their knowledge and understanding of the project on which they have embarked. Centres should ensure that, where research etc is carried out in other establishments or under the supervision of others, the candidate does not receive undue assistance.

Instructions for designing the assessment task

The assessment task is a project. The project undertaken by the candidate must be a complex task which involves:

- ◆ Variables which are complex or unfamiliar
- ◆ Relationships which need to be clarified
- ◆ A context which may be familiar or unfamiliar to the candidate

The assessment task must require the candidate to:

- ◆ Analyse the task and decide on a course of action for undertaking the project
- ◆ Plan and organise work and carry it through to completion
- ◆ Reflect on what has been done and draw conclusions for the future
- ◆ Produce evidence of meeting the aims which this Group Award Graded Unit has been designed to cover

Higher National Group Award Graded Unit Specification: Instructions for designing the assessment task and assessing candidates (cont)

Guidance on grading candidates

Candidates who meet the minimum Evidence Requirements will have their achievement graded as C – competent, or A – highly competent or B somewhere between A and C. The grade related criteria to be used to judge candidate performance for this Graded Unit is specified in the following table.

Grade A	Grade C
<p>Is a seamless, coherent piece of work which:</p> <p>Has sufficient evidence for the 3 essential phases of the project, is produced to a high standard, and is quite clearly inter-related</p> <p>Demonstrates an accurate and insightful interpretation of the project brief</p> <p>Is highly focused and relevant to the tasks associated with the project brief</p> <p>Is clear and well structured throughout and language used is of a high standard in terms of level, accuracy and technical content</p> <p>Effectively consolidates and integrates required knowledge and skills</p>	<p>Is a co-ordinated piece of work which:</p> <p>Has sufficient evidence for the 3 essential phases of the project, is produced to an adequate standard</p> <p>Demonstrates an acceptable interpretation of the project brief</p> <p>Is focused and relevant to the tasks associated with the project brief</p> <p>Is satisfactorily structured throughout and language used is adequate in terms of level, accuracy and technical content</p> <p>consolidates and integrates knowledge and skills but this may lack some continuity and consistency</p>

Evidence requirements

The project consists of three stages: planning; developing; and evaluating. The following table specifies the minimum evidence required to pass each stage.

Note: The candidate must achieve **all of the minimum evidence** specified below for each stage of the project in order to pass the Group Award Graded Unit.

**Higher National Group Award Graded Unit Specification:
Instructions for designing the assessment task and assessing
candidates (cont)**

Project Stage	Minimum Evidence Requirements
Stage 1 — Planning	<p>Evidence of analysing what is involved in the project, i.e. identification of the key factors influencing the project and how they relate to one another and their relative importance.</p> <p>Evidence of an action plan to carry out the project based on the analysis undertaken.</p> <p>Identification of the resources required to carry out the project, eg sources of information, procedures to be followed, people, equipment and other physical resources; resources should be wide ranging and some should be unfamiliar to the candidate.</p> <p>Evidence of obtaining these resources – the candidate may need to do some searching.</p> <p><i>The candidate must achieve all of the minimum evidence specified above in order to pass the Planning stage.</i></p>

**Higher National Group Award Graded Unit Specification:
Instructions for designing the assessment task and assessing
candidates (cont)**

Project Stage	Minimum Evidence Requirements
Stage 2 — Developing	<p>Evidence of the candidate carrying out the project, meeting the requirements of the plan and managing the project.</p> <p>The project will require candidates to prepare a business report/forecast in connection with the launch of a new product.</p> <p>The evidence should involve application of the knowledge and/or skills acquired in:</p> <ul style="list-style-type: none"> ◆ Management Accounting for Planning and Control ◆ Management Accounting Information for Decision Making ◆ Business Taxation <p>The evidence should comprise a report together with any associated appendices to address the following issues:</p> <ul style="list-style-type: none"> ◆ Costing the product. ◆ Capital Investment Appraisal (including the effects of taxation). ◆ Calculation of standard costs for the product. ◆ Preparation of functional budgets. ◆ Installation of a Budgetary Control System (including typical reports and variance analysis). ◆ Preparation of Cash Budgets and Master Budgets. <p><i>The candidate must achieve all of the minimum evidence specified above in order to pass the Developing stage.</i></p>

**Higher National Group Award Graded Unit Specification:
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candidates (cont)**

Project Stage	Minimum Evidence Requirements
Stage 3 — Evaluating	<p>An evaluation of the effectiveness of the approach taken which includes all stages of the activity, i.e. analysis of the task, the planning and organization of the project, carrying the plan through to completion and the outcome of the project.</p> <p>The evaluation should include:</p> <ul style="list-style-type: none"> ◆ Identification of the criteria on which to base the evaluation. ◆ Identification and gathering of appropriate evidence, eg comparisons with other products/organisations, market research. ◆ Evaluation of the effectiveness of the project, explaining the relevance of the evidence — the evaluation should be related to the original analysis of the project. ◆ Reference to any modifications to the approach during the course of the project or to alternative approaches considered. ◆ Conclusions as to how the process of carrying out the project could be improved, with evidence to support the conclusions drawn. ◆ Recommendations (with justifications) for the future which are relevant to the project. <p><i>The candidate must achieve all of the minimum evidence specified above in order to pass the Evaluating stage.</i></p>