



Higher National Project-based Graded Unit Specification

General Information

This Graded Unit has been validated as part of the HND Accounting. Centres are required to develop a project-based assessment in accordance with this validated specification.

Graded Unit title: Accounting: Graded Unit 2

Graded Unit code: F8KF 35

Type of Project: Case Study

Publication date: July 2018

Source: Scottish Qualifications Authority

Version: 03

Graded Unit purpose

This Graded Unit is designed to provide evidence that the learner has achieved the following principal aims of the HND Accounting (G9M6 16):

- ◆ To prepare learners 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 (ie researching, evaluating and interpreting financial data, applying relevant legislation, providing information for decision making).
- ◆ To enable learners to integrate management accounting with relevant business taxation.

Credit points and level

1 Higher National Unit credit at SCQF level 8: (8 SCQF credit points at SCQF level 8)

Recommended entry to the Graded Unit

It is recommended that the learner should have completed or be in the process of completing the following Units relating to the above principal aims prior to undertaking this Graded Unit:

F82H 35: *Management Accounting for Planning and Control*
F82J 35: *Management Accounting for Decision Making*
F7R6 35: *Business Taxation*

Higher National Project-based Graded Unit Specification: General Information (cont)

Core Skills

Achievement of this Graded Unit gives automatic certification of the following:

Core Skill component(s): *Problem Solving* at SCQF level 5
 Using Number at SCQF level 5

Assessment Support Pack

The Assessment Support Pack for this Unit provides assessment and marking guidelines that exemplify the national standard for achievement. It is a valid, reliable and practicable instrument of assessment. Centres wishing to develop their own assessments should refer to the Assessment Support Pack to ensure a comparable standard. Assessment Support Packs are available on SQA's secure website.

Equality and inclusion

This Graded Unit has been designed to ensure that there are no unnecessary barriers to learning or assessment. The individual needs of learners should be taken into account when planning learning experiences, selecting assessment methods or considering alternative evidence.

Further advice can be found on our website: www.sqa.org.uk/assessmentarrangements

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners

Graded Unit title: Accounting: Graded Unit 2

Assessment

This Graded Unit will be assessed by the use of a project-based case study developed by centres. The project should provide the learner with the opportunity to produce evidence that demonstrates she/he has met the aims of this Graded Unit.

The project undertaken by the learner must be a complex task which involves:

- ◆ variables which are complex or unfamiliar
- ◆ relationships which need to be clarified
- ◆ a context which may be unfamiliar to the learner

The project must require the learner 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 Graded Unit has been designed to cover.

Conditions of assessment

The learner should be given a date for completion of the project. However, the instructions for the project should be distributed to allow the learner sufficient time to assimilate the details and carry out the project. During the time between the distribution of the project instructions and the completion date, assessors may answer questions, provide clarification, guidance and reasonable assistance.

Reasonable assistance is the term used by SQA to describe the difference between providing learners with some direction to generate the required evidence for assessment and providing too much support, which would compromise the integrity of the assessment. Reasonable assistance is part of all learning and teaching processes. In relation to the assessment of Higher National Project-based Graded Units, assessors may provide advice, clarification, and guidance during the time between the distribution of the project instructions and the completion date, ie at each stage of the project.

Remediation allows an assessor to clarify learner responses, either by requiring a written amendment or by oral questioning, where there is a minor shortfall or omission in evidence requirements. In either case, such instances must be formally noted by the assessor, either in writing or recording, and be made available to the internal and external verifier. In relation to Higher National Project-based Graded Units, learners must be given the opportunity for remediation at each stage of the project.

The evidence for a Higher National Project-based Graded Unit is generated over time and involves three distinct stages, each of which has to be achieved before the next is undertaken. This means that any re-assessment of stages must be undertaken before proceeding to the next stage. The overall grade is derived from the total number of marks across *all* sections, and should reflect the ability of the learner to work autonomously and

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners

Graded Unit title: Accounting: Graded Unit 2

the amount of support required. In relation to Higher National Project-based Graded Units, learners who have failed any stage of the project and have been unable to provide the necessary evidence through remediation must be given the opportunity for re-assessment of that stage.

At SCQF level 8 learners should work independently. It is the responsibility of the centre to take reasonable steps to ensure that the project is the work of the learner. For example, centres may wish to informally question learners at various stages on their knowledge and understanding of the project on which they have embarked. Centres should ensure, where research, etc is carried out in other establishments or under the supervision of others, that the learner does not receive undue assistance.

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners (cont)

Graded Unit title: Accounting: Graded Unit 2

Evidence Requirements for this Graded Unit

The project undertaken by learners will consist of three stages: planning; developing; and evaluating. The following table specifies the minimum evidence required to pass each stage.

| Project stage | Minimum Evidence Requirements | % Mark Allocation |
|-------------------------|--|-------------------|
| Stage 1 — Planning | <ul style="list-style-type: none"> ◆ Evidence of analysing what is involved in the project, ie identification of the key factors influencing the project and how they relate to one another and their relative importance. ◆ Evidence of an action plan to carry out the project based on the analysis undertaken. ◆ 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 learner. ◆ Evidence of obtaining these resources — the learner may need to undertake research. | 10% |
| Stage 2 — Developing | <ul style="list-style-type: none"> ◆ Evidence of the learner carrying out the project, meeting the requirements of the plan and managing the project. ◆ The project will require learners to prepare a business report/forecast in connection with the launch of a new product or service. ◆ The evidence should involve application of the Knowledge and/or Skills acquired in: <ul style="list-style-type: none"> — Management Accounting for Planning and Control — Management Accounting for Decision Making — Business Taxation <p><i>The learner must achieve all of the minimum evidence specified above in order to pass the Developing stage.</i></p> | 75% |

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners (cont)

Graded Unit title: Accounting: Graded Unit 2

| Project stage | Minimum Evidence Requirements | % Mark Allocation |
|-------------------------|---|-------------------|
| | <ul style="list-style-type: none"> ◆ The evidence should comprise a report together with any associated appendices to address the following issues: <ul style="list-style-type: none"> — costing the product or service. — Capital Investment Appraisal (including the effects of taxation). — calculation of standard costs for the product or service. — preparation of functional budgets. — preparation of Cash Budgets and Master Budgets. — installation of a Budgetary Control System (including typical reports and variance analysis). | |
| Stage 3 — Evaluating | <ul style="list-style-type: none"> ◆ An evaluation of the effectiveness of the approach taken which includes all stages of the activity, ie analysis of the task, the planning and organization of the project, carrying the plan through to completion and the Outcome of the project. ◆ The evaluation should include: <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 learner must achieve all of the minimum evidence specified above in order to pass the Evaluating stage.</i></p> | 15% |

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners (cont)

Graded Unit title: Accounting: Graded Unit 2

Assessing and grading learners

Exemplar instruments of assessment including marking guidelines have been produced to provide an example of the specific evidence required to demonstrate achievement of the aims of the HND Accounting Group Award which this Graded Unit is designed to cover, and to indicate the national standard of achievement required at SCQF level 8.

The overall project will be marked out of **100**. Only whole marks should be used.

The percentage of marks allocated to each stage of the project is outlined in the **Evidence Requirements**.

It is a requirement that learners must meet the minimum *Evidence Requirements* for the *Planning stage before progressing to the Developing stage before progressing to the Evaluating stage*. Learners may produce evidence over and above that specified in the minimum *Evidence Requirements* and deserve more than half the available marks for that stage. Assessors should use the Grade Related Criteria outlined below to judge learner performance.

Learners are required to work independently to meet the *Evidence Requirements* of the Graded Unit. At the same time, learners need appropriate support. SQA uses the term reasonable assistance to describe the balance between supporting learners in their project and not providing too much assistance.

At the end of *each* stage there should be opportunities for remediation and re-assessment of learners for that particular stage. This includes the final *Evaluation* stage. Any re-assessment should be carried out in line with the centre's own assessment policy.

Where the first submission of a stage of the project meets all of the minimum Evidence Requirements and gains at least the minimum marks resubmission should not be permitted. Where a learner submits a stage of the project for assessment and one or more areas within that stage are assessed as deficient, that stage should be returned for remediation and resubmission in these areas only. Remediation is intended only to apply to a small part of the submission and not as a wholesale opportunity for rework. Resubmission after a single remediation attempt should count as the second assessment attempt.

If a learner fails the project overall or wishes to upgrade, then this must be done using a *substantially different* project, ie all stages are undertaken using a new project. In this case, a learner's grade will be based on the achievement in the re-assessment, if this results in a higher grade.

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners (cont)

Graded Unit title: Accounting: Graded Unit 2

| Grade Related Criteria | |
|--|---|
| Grade A | Grade C |
| <p>Is a seamless, coherent piece of work which:</p> <ul style="list-style-type: none"> ◆ has sufficient evidence for the three essential phases of the project, is produced to a high standard, and is quite clearly inter-related. ◆ demonstrates an accurate and insightful interpretation of the project brief. ◆ is highly focused and relevant to the tasks associated with the project brief. ◆ is clear and well-structured throughout and language used is of a high standard in terms of level, accuracy and technical content. ◆ effectively consolidates and integrates required knowledge and skills. ◆ demonstrates the learner's ability to work autonomously. | <p>Is a co-ordinated piece of work which:</p> <ul style="list-style-type: none"> ◆ has sufficient evidence of the three essential phases of the project, is produced to an adequate standard. ◆ demonstrates an acceptable interpretation of the project brief. ◆ is focused and relevant to the tasks associated with the project brief. ◆ is satisfactorily structured and language used is adequate in terms of level, accuracy and technical content. ◆ consolidates and integrates knowledge and skills but this may lack some continuity and consistency. ◆ demonstrates independent learning with minimum support and revision during project. |

Higher National Project-based Graded Unit Specification: Designing the project and assessing learners (cont)

Graded Unit title: Accounting: Graded Unit 2

The marks allocated to each stage will then be aggregated to arrive at an overall mark for the project. Assessors will then assign an overall grade to the learner for this Graded Unit based on the following grade boundaries.

| | | |
|---|---|----------|
| A | = | 70%–100% |
| B | = | 60%–69% |
| C | = | 50%–59% |

These grade boundaries are fixed and should **not** be amended.

Any learner who has failed their graded unit or wishes to upgrade their award must be given a re-assessment opportunity, or in exceptional circumstances, two re-assessment opportunities. In the case of project-based graded units, this must be done using a substantially different project.

The final grading given must reflect the quality of the learner's evidence at the time of the completion of the graded unit. Learners must be awarded the highest grade achieved — whether through first submission or through any re-assessment, remediation, and/or reasonable assistance provided.

Higher National Project-based Graded Unit Support Notes

Graded Unit title: Accounting: Graded Unit 2

Guidance on approaches to delivery and assessment of this Graded Unit

While the exact time allocated to this Unit is at the discretion of the centre, the notional design length is 40 hours. It is recommended that the delivery of mandatory Units which are integrated within this Unit are underway before this Unit commences. Learning from HNC mandatory Units may also be integrated into the delivery of this Unit.

This Unit is designed to assess the learner's ability to integrate knowledge across a range of mandatory Units within the Group Award of HND Accounting, focusing on the following objectives:

- ◆ Analyse the task and decide on a course of action for undertaking the task.
- ◆ 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 Graded Unit has been designed to cover.

This Unit should build skills and competencies which meet the criteria of SCQF level 8. It should extend the learner's ability to present and evaluate information which is routine to the subject discipline.

Preparation for the Graded Unit should feature in the delivery of the mandatory Units noted in this specification.

It is recommended that strict timelines are set for each stage of the project, with learners monitoring their time and project objectives throughout.

It is recommended that each learner completes at least 3 interviews with the assessor during the delivery of the Unit on a one to one basis. These meetings should be recorded and documentation retained along with the learner submissions.

Opportunities for developing Core and other essential skills

Since the Core Skill of *Problem Solving* at SCQF level 5 and the Using Number component of *Numeracy* at SCQF level 5 are embedded in this Unit, it is strongly recommended that you follow the assessment guidelines given. If you wish to use a different assessment model, you should seek prior verification of the assessment instrument(s) you intend to use to ensure that the Core Skill is still covered.

History of changes to Graded Unit

| Version | Description of change | Date |
|---------|---|----------|
| 02 | Graded Unit specification transferred to the current Graded Unit shell to provide greater clarity for centres in relation to re-assessment. | 21/08/13 |
| 03 | Update of Conditions of Assessment | 18/07/18 |
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SQA acknowledges the valuable contribution that Scotland's colleges have made to the development of Higher National qualifications.

FURTHER INFORMATION: Call SQA's Customer Contact Centre on 0345 279 1000.

General information for learners

Graded Unit title: Accounting: Graded Unit 2

This Unit is a mandatory element of the HND Accounting Group Award and is designed to assess your ability to integrate knowledge and understanding across the mandatory Units F82H 35, *Management Accounting for Planning and Control*, F82J 35, *Management Accounting for Decision Making*, and F7R6 35, *Business Taxation*.

This Graded Unit is assessed by a case study. The case study consists of three parts:

- Part 1: Planning Stage (10%)
- Part 2: Development Stage (75%)
- Part 3: Evaluation Stage (15%)

To achieve this Unit, you must pass each part prior to progressing to the next part. Your evidence for the project will be generated over a period of time. Deadlines will be set for each stage of the project and these must be adhered to.

If you fail the project overall or wish to upgrade, then this must be done using a substantially different project, ie all stages are undertaken using a new project (case study, investigation or practical assignment). In this case, your grade will be based on the achievement in the re-assessment, if this results in a higher grade.

You will be assigned an overall grade for this Graded Unit based on the following grade boundaries:

- A = 70%–100%
- B = 60%–69%
- C = 50%–59%