



**Arrangements for:
National Certificate in Accounting
at SCQF level 5**

Group Award Code: GD0L 45

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Acknowledgement

SQA acknowledges the valuable contribution that Scotland's colleges have made to the development of National Qualification Group Awards.

History of changes

It is anticipated that changes will take place during the life of the qualification and this section will record these changes. This document is the latest version and incorporates the changes summarised below. Centres are advised to check SQA's APS Navigator to confirm they are using the up to date qualification structure.

NOTE: Where a Unit is revised by another Unit:

- ◆ No new centres may be approved to offer the Unit which has been revised.
- ◆ Centres should only enter candidates for the Unit which has been revised where they are expected to complete the Unit before its finish date.

Version number	Description	Date
06	Revision of Unit: DM7V 11 Financial Services: Building Positive Relationships with Customers and Colleagues <i>has been revised by</i> DM7V 75 Financial Services: Building Positive Relationships with Customers and Colleagues <i>and will finish on 31/07/2017.</i>	16/09/2016
05	National Course information and Replaced Units table added.	10/03/16
04	The framework has been amended to include the following new accounting Units: Analysing Accounting Information Nat 5 (H1YS 75) Preparing Financial Accounting Information Nat 5 (H1YP 75) Preparing Management Accounting Information Nat 5 (H1YR 75) The above 3 Units will replace the current Financial Accounting (DF47 11) and Management Accounting (DF4T 11) Units	10/09/2014
03	Revision of Units: DM3R 11 Information Technology for Administrators <i>has been revised by</i> H1YW 75 IT Solutions for Administrators <i>and will finish on 31/07/2016</i> DM4W 11 <i>Microeconomics</i> revised by H234 75 <i>Economics of the Market</i> . D324 11 <i>Applications of Mathematics</i> revised by H221 75 <i>Lifeskills Mathematics: Managing Finance and Statistics</i> . Finishing 31/07/2016. H23W 75 <i>Literacy</i> added as an alternative to F3GB 11 <i>Communication</i> . X700 75 <i>Accounting</i> added as an alternative to X209 11.	23/04/14
02	Revision of Personal Development: Self and Work (F37X 11) (lapse date 31/07/2014, finish date 31/07/2016). Revision of Personal Development: Self Awareness (F2FV 11) (lapse date 31/07/2014, finish date 31/07/2016).	18/02/13

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1 Introduction

This is the Arrangements Document for the National Certificate (NC) in Accounting at SCQF level 5 which was validated in June 2011. This document includes: background information on the development of the Group Award, its aims, guidance on access, details of the Group Award structure and guidance on delivery.

The Group Award provides an introduction to both Financial and Management Accounting and gives sufficient training in accounting procedures and techniques to enable candidates to progress further academically or to be equipped sufficiently to attempt clerical level types of employment in an accounting environment.

2 Rationale for the development of the Group Award

2.1 Purpose

The purpose of this Group Award is to provide learners with an introduction to book-keeping accounting and related disciplines. It provides introductory training in Financial and Management Accounting enabling learners to progress to the next academic level or gain work in an organisation's accounting function at a clerical level.

2.2 Market Research

Consultation was undertaken with the Accounting Network, Colleges of Further Education, and industry.

2.3 Nature of the Group Award

The National Certificate in Accounting provides training in the following:

- 1 Book-keeping — although many learners may eventually go beyond the technical levels of accounting, no-one in an advanced accounting position can cope with their responsibilities without a knowledge and understanding of the classic bedrock 'debits and credits' on which everything at the highest levels is founded.
- 2 Financial Accounting — this addresses the needs of those users of financial information as owners of and lenders to businesses or organisations; it deals with the financial structure and overall performance of what is being accounted for so that decisions concerning ownership or investment can be made on an accurately informed basis.
- 3 Management Accounting — this meets the needs of those users of accounting information as managers of branches, departments or subsidiaries of larger organisations; it deals with data suited to making correct management decisions on a day to day, week to week or month to month basis.
- 4 Computerised accounting — all accounting processing can be expected to be done through the use of computer systems. Accounting candidates need to be familiar with at least one form of accounting software so that they put can what they learn theoretically into practice using computers.
- 5 IT — apart from the specialist software referred to above, all kinds of accounting related ad hoc jobs of work will be done using spreadsheets, databases and word-processing.

- 6 Wages and salaries — it is common practice in industry for the accounts department to have overall responsibility for the processing of wages and salaries; this is doubtless because the costs of such are normally so major in any organisation's cost structure.

All of the above essentials are included in the mandatory Units. Other desired skills and accounting related content are provided for in the optional Units.

To provide additional recognition for candidates, centres can enter them for the external assessment in National 5 Accounting, to potentially achieve the National 5 Accounting Course (SCQF level 5). For further details see Section 5.1.1.

2.4 Progression routes

The NC is designed to allow progression to HNC. Although primarily intended to precede the HNC in Accounting, it also provides evidence of a level of competence and transferable skills to justify progression in related disciplines like Business.

The NC in Accounting is at SCQF level 5 to enable candidates with no previous experience of accounting to enter at the level where they will acquire the appropriate basic knowledge and skills to allow them to progress to HN qualifications. While the HNC in Accounting is at SCQF level 7, progression from SCQF level 5 is possible.

For candidates more interested in employment, the NC should enable them to apply for posts in accounting departments where the work is at a basic level such as 'Purchase Ledger Clerk'.

3 Aims of the Group Award

This award is intended to enable candidates to progress to HNC studies in Accounting. Alternatively candidates may enter the workplace with the NC structured to facilitate either route.

The NC provides a nationally recognised qualification with transferable credit. Specifically, it entitles holders to exemption from four papers of ACCA's Certified Accounting Technician qualification, or to gain entry to the ACCA Qualification.

3.1 Principal aims of the Group Award

The principal aims of the NC in Accounting at SCQF level 5 are to:

- ◆ give candidates an introduction to the basics of accounting.
- ◆ enable candidates to determine if they have an aptitude and interest in accounting.
- ◆ prepare candidates for entry into higher level accounting qualifications, particularly HNC/HND Accounting.
- ◆ prepare candidates for entry into other non-accounting HN Group Awards.
- ◆ provide candidates with specific accounting related knowledge and practical skills useful to employers.
- ◆ provide a nationally recognised accounting qualification with transferable credits.
- ◆ respond to market demand for relevant skills development and qualifications at non-advanced level in accounting.

The award meets these principal aims through a mandatory core focused on accounting which will ensure that all candidates acquire and develop key knowledge, understanding and skills relevant to further study and to employment in an accounting environment.

3.2 General aims of the Group Award

The general aim of the NC in Accounting at SCQF level 5 is to provide candidates with a focused Group Award which delivers significant development of knowledge, understanding and skills relevant to the accounting environment. It also includes a high degree of emphasis upon transferable skills, employability and personal development. The practical focus and nature of the Units are consistent with the needs and demands of candidates, employers and centres, as well as other key stakeholders such as HMIE and the Scottish Government. This is achieved by:

- ◆ ensuring that candidates acquire and develop a range of transferable skills for the workplace.
- ◆ providing the opportunity for candidates to take optional Units at SCQF levels 4, 5 and 6 and thus providing progression within the SCQF.
- ◆ providing candidates with opportunities to develop Core Skills and essential skills.
- ◆ providing candidates with opportunities to develop study skills.

3.3 Target groups

Target groups for the NC in Accounting include:

- ◆ School leavers wishing to progress to employment or further/higher education
- ◆ Adult returners wishing to progress to employment or further/higher education
- ◆ Overseas applicants: most Colleges are actively recruiting in overseas markets

3.4 Employment opportunities

Candidates completing the NC will be equipped with the necessary skills and knowledge for administrative/technical level employment in an accounting environment or related occupational areas and which have direct relevance to the business community. Accounting skills play a vital role in every aspect of industrial, commercial and public life and each enterprise needs the knowledge and understanding at some level that accountants are able to provide.

This award is designed to meet a significant number of the National Occupational Standards for Accountancy and Finance published by the Financial Skills Partnership. A detailed alignment of the award to these is shown in Section 5.2.

4 Access to the Group Award

Entry to the Group Award is intended to be as open as possible. This however must be balanced by criteria which try to ensure that applicants have a reasonable chance of completing it successfully.

As noted in the Units, entry is at the discretion of the centre but a level of attainment in a related Unit or Units may be beneficial. For the NC, entry should be based on overall level of achievement rather than specific subjects previously studied. Many school-leavers start accounting courses at colleges with no previous accounting experience. Guidance for the different categories of applicant is suggested below.

School-leavers: candidates should be able to demonstrate passes at SCQF level 4, either, for example, three Standard Grade passes at Grade 3 or better, achieved when taking at least six subjects at one time; or an equivalent in SCQF level 4 passes; or a mix of the two. No subjects necessarily need to be specified, but favourable results in mathematics may indicate suitability.

Adult Returners: consideration of school attainment shouldn't be ignored, but weight must also be given to reasons for any non-performance at school and to subsequent work experience. If work experience has involved any handling of money in a business or accounting related clerical activity then the applicant has already demonstrated some relevant experience. Other work experience may demonstrate soft skills, eg reliability, which are needed to complete a course of any kind.

Overseas applicants: equivalence for overseas qualifications should be ascertained and the same guidelines as given for above should be applied. The standard of English possessed by the applicant should be at least IELTS level 5.5.

It is recommended that the broad Core Skills profile on entry is at SCQF level 4.

5 Group Award structure

There are eight mandatory Units and a list of optional Units, with all worth 1 credit. Candidates will be awarded the National Certificate on successful completion of 12 credits (72 SCQF points).

Of the 12 credits, 8 credits (48 SCQF points) at SCQF level 5 are from the mandatory section, and 4 credits (24 SCQF points) at SCQF levels 4, 5 or 6, are from the optional section.

5.1 Framework

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Mandatory Units				
Computer Applications — Accounting	F212 11	6	5	1
Recording Credit Transactions	FN15 11	6	5	1
Developing Skills for Employment	F393 11	6	5	1
Handling Wages and Salaries	FN17 11	6	5	1
IT Solutions for Administrators*	H1YW 75	6	5	1
Analysing Accounting Information*	H1YS 75	6	5	1
Preparing Financial Accounting*	H1YP 75	6	5	1
Preparing Management Accounting*	H1YR 75	6	5	1
Optional Units				
Accounting*	X700 75	6	5	1
Communication	F3GB 11	6	5	1
OR				
Literacy	H23W 75	6	5	1
Personal Development: Self Awareness	H18X 45	6	5	1
Personal Development: Self and Work	H18P 45	6	5	1
Contract Law: An Introduction	F392 11	6	5	1
Financial Services: Building Positive Relationships with Customers and Colleagues*	DM7V 75	6	5	1
Economics: Basic Principles	F5G3 10	6	4	1
Economics of the Market*	H234 75	6	5	1
Lifeskills Mathematics: Managing Finance and Statistics*	H221 75	6	5	1
Consumer Protection Legislation in Scotland: An Introduction	FN50 12	6	6	1
Preparing Final Accounts	F6TY 11	6	5	1
Maintaining Costing Systems	FN13 11	6	5	1
Recording Cash Transactions	FN14 11	6	5	1
Recording Data in the Ledger	FN16 11	6	5	1
Spreadsheets for Administrators	F5A5 12	6	6	1
Market Operations and the Scottish Economy	F391 11	6	5	1
Financial Skills for a Small Business: An Introduction	F5G5 10	6	4	1

*Refer to history of changes for revision details.

5.1.1 National 5 Course in Accounting (C700 75)

The National 5 Course in Accounting is nested within the framework of the National Certificate in Accounting. It is not necessary to achieve the National 5 Course in Accounting to achieve the NC, but it may be beneficial and provides a certificated Course for candidates who complete it; irrespective of whether they complete the full 12 credits of the NC.

The National 5 Course consists of the Units *Analysing Accounting Information* (H1YS 75), *Preparing Financial Accounting* (H1YP 75) and *Preparing Management Accounting* (H1YR 75) and *Accounting* (X700 75).

The Unit *Accounting* (X700 75) is a single credit Course Assessment which covers the added value of the N5 Course. It comprises **two** components:

Component 1 — a question paper worth 100 marks

Component 2 — an assignment worth 50 marks

It is important to note that **both of these components must be successfully completed** for candidates to gain this credit and therefore achieve the National 5 Course in Accounting.

The assignment requires candidates to work through a series of tasks to prepare accounting information and financial statements using a spreadsheet. They may be required to use this information to aid decision making, analyse an organisation's financial position or make recommendations for the future. The use of ICT in completing the assignment is mandatory.

Conducting the assignment

The assignment must be conducted under a high degree of supervision and control. It is a computer-based assignment provided by SQA on an annual basis.

The assignment must be carried out:

- ◆ within 3 hours and under the conditions specified by SQA
- ◆ in time to meet the submission date set by SQA
- ◆ on an individual basis by the candidate
- ◆ without use of any reference materials.

NOTE: Centres must enter candidates for the relevant Course code (C700 75).

For more details please see the National 5 Course Assessment Specification on the Accounting subject page of SQA's website at <http://www.sqa.org.uk/>.

5.2 Mapping information

5.2.1 Core Skills

Core Skills	Recommended Entry Level	Anticipated Exit Level
Communication	SCQF level 4	SCQF level 5
Information and Communication Technology (ICT)	SCQF level 4	SCQF level 5
Numeracy	SCQF level 4	SCQF level 5
Problem Solving	SCQF level 4	SCQF level 5
Working with Others	SCQF level 4	SCQF level 5

5.2.2 National Occupational Standards

The table below shows alignment of the NC in Accounting to National Occupational Standards for Finance, Accountancy and Financial Services.

Against each of the relevant standards are listed the Units which contribute to the development of its competences (Source: Financial Skills Partnership).

Standard	Mandatory Units	Optional Units
FA-1 Process Income	Recording Credit Transactions	Recording Cash Transactions Recording Data in the Ledger
FA-2 Process Expenditure	Recording Credit Transactions	Recording Cash Transactions Recording Data in the Ledger
FA-3 Account for Income and Expenditure	Preparing Financial Accounting Recording Credit Transactions	Preparing Final Accounts Recording Cash Transactions Recording Data in a Ledger
FA-4 Prepare Accounts	Preparing Financial Accounting Recording Credit Transactions	Preparing Final Accounts Recording Cash Transactions Recording Data in the Ledger
FA-5 Draft Financial Statements	Preparing Financial Accounting	Preparing Final Accounts
MA-1 Provide Cost and Revenue Information	Preparing Management Accounting	Maintaining Costing Systems
MA-2 Provide Management Information	Preparing Management Accounting	Maintaining Costing Systems
T-1 Calculate Personal Tax	Handling Wages and Salaries	
P-1 Create and Maintain Employee Records	Handling Wages and Salaries	
P-2 Calculate Pay	Handling Wages and Salaries	
P-3 Determine Entitlements and Deductions	Handling Wages and Salaries	
P-5 Complete End-of-Period Procedures	Handling Wages and Salaries	

5.3 Articulation, professional recognition and credit transfer

When candidates have completed this course they may progress to an HNC in Accounting. They may also be qualified to apply for an HNC course in another discipline.

ACCA agreed that the NC would entitle holders to exemption from four papers of ACCA's Certified Accounting Technician qualification or to gain entry to the ACCA qualification.

6 Approaches to delivery and assessment

6.1 Content and context

The NC is intended to provide a foundation in Accounting. It provides a base at which learners can begin a course of study which can proceed through HNC/HND, University degrees and ultimately to professional qualifications.

The NC is also intended to provide candidates with sufficient knowledge and skills in accounting to enable them to progress to clerical level employment in accounting related employment. Consequently it also aligns to the National Occupational Standards for Accountancy and Finance as shown in Section 5.2

6.2 Delivery and assessment

While overarching principles and guidance are given here, detailed information on delivery is found within each Unit specification.

The most important factor in the successful delivery of this NC will be the engagement of the learner. Crucial to this will be their understanding of the relevance of everything within the NC and their motivation in working towards its completion.

The majority of Units on the framework, and especially the mandatory Units, have an obvious accounting and/or financial focus. However, some candidates may not initially understand the value of the non-accounting based Units. Therefore, taking time to explain the importance and value of non-accounting or soft skills may be necessary.

For centres offering a full-time 18 credit programme, the mandatory Units can be spread throughout the academic year, encouraging learners to continue in their application from the beginning to the end. The accounting Units in the mandatory and optional sections can be organised to form a logical sequence in the development of accounting knowledge and skills. For example, for centres with a three block structure the following scheme could be followed:

Block 1

Recording Cash Transactions, Maintaining Costing Systems, Preparing Final Accounts

Block 2

Recording Credit Transactions, Preparing Financial Accounting, Preparing Management Accounting, Handling Wages and Salaries

Block 3

Recording Data in the Ledger, Preparing Financial Accounting, Preparing Management Accounting, Computer Applications: Accounting

The associated and soft skills Units can be arranged to give an evenly balanced delivery in terms of content through the year.

While this is an example for full-time learners, the NC is equally viable for those studying part-time through day release or evening classes, when no more than the required 12 credits are taken. In these cases, it may be better to sequence differently with core Units spread between the one or two years needed for completion.

A possible part-time scheme with 6 credits in each year could be as follows:

Year 1

- Recording Credit Transactions
- Handling Wages and Salaries
- Computer Applications: Accounting
- Information Technology for Administrators
- Optional Unit 1
- Optional Unit 2

Year 2

- Preparing Financial Accounting
- Preparing Management Accounting
- Developing Skills for Employment
- Optional Unit 3
- Optional Unit 4

Assessment is prescribed by the individual Units, but opportunity should be taken to consider integration of learning and assessment. For example, *Preparing Final Accounts* and *Preparing Financial Accounting*, could be taught together, using the individual assessments of the former Unit as milestones in the preparation for the single assessment of the latter.

Opportunities for e-learning and e-assessment will occur throughout the NC Advice should be taken from the Unit specifications, in the first instance. *Preparing Management Accounting* already involves these approaches, but other Units could be adapted. Care should always be taken that the templates or software used should not undermine the thinking processes which the candidates need to engage in, or replace them software application usage skills.

The Units allows that delivering centres may adapt them to changes in legislation and to changes in *Financial Accounting* and *Reporting Standards* if relevant. The main technological challenges affecting accounting lie in the updating of accounting software and the Units are adaptable to these changes.

6.3 Core Skills

The Core Skills identified in the mapping tables in Appendix 3 show the signposting of the components within many of the Units. This is in relation to the detail in the Unit specifications. In some of the Units, certification of Core Skills is also identified. Clearly, there will be development of the *Numeracy* Core Skill by those who undertake this NC, but centres may at their discretion include standalone Core Skill Units into their course to further develop candidates in the other areas.

6.4 Open learning

The NC is not designed with an online or open learning programme in mind. However where centres have the resources, there is no bar to this in principle. Centres must carefully consider how they ensure the authentication of candidate evidence with regard to the stipulation of supervised closed-book conditions.

7 General information for centres

Disabled candidates and/or those with additional support needs

The additional support needs of individual candidates should be taken into account when planning learning experiences, selecting assessment instruments, or considering whether any reasonable adjustments may be required. Further advice can be found on our website www.sqa.org.uk/assessmentarrangements.

Internal and external verification

All instruments of assessment used within this Group Award should be internally verified, using the appropriate policy within the centre and the guidelines set by SQA.

External verification will be carried out by SQA to ensure that internal assessment is within the national guidelines for these qualifications.

Further information on internal and external verification can be found in *SQA's Guide to Assessment* (www.sqa.org.uk).

8 General information for candidates

The NC in Accounting can help you towards achieving a rewarding career in Accountancy. Every organisation needs accountancy services, whether in private or government ownership, whether for profit or not for profit.

This NC is suitable for people from a variety of backgrounds and previous experience of accounting is not essential. The NC will introduce you to and then develop skills in the two major sections of accounting, namely *Financial* and *Management accounting*.

Financial Accounting concerns the information needed by owners and lenders to an organisation, while the Management Accounting focuses on how the managers of an organisation can be given data to make it work better. Underlying all accounting is *double entry book-keeping* which has dedicated Units and features in other accounting Units.

Accountants must not only know about accounting but be skilled in other areas, so you will be given the opportunity to develop necessary skills for the accounts department like using spreadsheets and word-processing. There will also be Units in associated areas like Economics and Law which professional accountants have traditionally studied and passed exams in before being fully qualified.

To gain the NC in Accounting you have to obtain **12** SQA credits, including the **8** SQA credits from the Units outlined below. These are the mandatory Units, which every candidate must take. You must take another **4** credits which can vary depending on your place of study. The centre where you are studying may also add a further **6** SQA credits to complete a full-time, one year course.

Progression pathways

Once you have completed this NC you could progress to an HNC in Accounting, the next level of accounting education. You may also be qualified to apply for an HNC in another discipline if you decide that accounting is not for you after all. Alternatively, you may feel confident to apply for accounting work at an administrative or clerical level. In the following table a brief summary is given for each of the mandatory Units:

Preparing Financial Accounting

This Unit will help you to understand and produce the type of reports that are needed by the owners of business organisations. Based on these reports owners will make very important decisions; for example, they may decide to put more money in, or increase the number of people they employ, or realise they need better managers! Owners will sometimes give the reports they receive to banks, so that they can get more money from them to help increase the size of the business. You'll also learn about different types of business organisations and the different ways in which reports have to be prepared to suit each of them. This Unit will give you a taste of what many accountants deal with every day and hopefully you'll discover if it's the type of work you'd really like to do yourself.

Preparing Management Accounting

This Unit is also about preparing reports. However this time the reports are intended for the people who run the organisation on a day-to-day basis. The decisions that such managers of a business take must be based on correct financial information, because what they decide will affect both how much profit a business can make or indeed how many people it can employ.

Recording Credit Transactions

This Unit will explain to you what is meant by 'debits and credits' and how they are used in the financial records of an organisation.

Computer Applications — Accounting

Most accounting in the UK is done using computers. Big companies will usually get software written for them specific to their needs, but many organisations will simply buy a package just like most people would use 'WORD' for word-processing. You will learn in this Unit how to work one of these commercially available accounting packages. This should be very useful to you, because you should get the confidence through the Unit not only to use the particular package you're trained in but that you can learn other ones as well.

Developing Skills for Employment

Sooner or later you'll be applying for jobs. This Unit is to help you understand what it takes to be a good employee. It will give you some practical training in how to present yourself and what you can do when applying for jobs. Practice in undergoing an interview for a job will also be involved. The Unit is designed to help you gain in confidence when you do apply for employment.

Handling Wages and Salaries

Everyone knows that you go to work to get paid money, and that the government takes its share in tax before you even get your hands on it! This means that there's an army of people employed to calculate the pay that employees are due and the tax and national insurance contributions which have to be deducted from it. Often accounts departments deal with the wages and salaries of employees, although others, like HR, may do it. The numbers coming out of the calculation of wages and salaries are certainly used by accountants as they form a major share of a business's expenses. This Unit will therefore give you useful training in the work involved in a wages department and help you to understand your own payslip when you get one.

IT Solutions for Administrators

As well as specialised accounting software, most accountants will need to use other applications to be able to do all that's part of their role in a business. This Unit will introduce you to and develop skills in the use of spreadsheets, word-processing and databases.

9 Glossary of terms

SCQF: This stands for the Scottish Credit and Qualification Framework, which is a new way of speaking about qualifications and how they inter-relate. We use SCQF terminology throughout this guide to refer to credits and levels. For further information on the SCQF visit the SCQF website at www.scqf.org.uk

SCQF credit points: One SCQF credit point equates to 10 hours of learning. NQ Units at SCQF levels 2–6 are worth 6 SCQF credit points, NQ Units at level 7 are worth 8 SCQF points.

SCQF levels: The SCQF covers 12 levels of learning. National Qualification Group Awards are available at SCQF levels 2-6 and will normally be made up of National Units which are available from SCQF levels 2–7.

Dedicated Unit to cover Core Skills: This is a non-subject Unit that is written to cover one or more particular Core Skills.

Embedded Core Skills: This is where the development of a Core Skill is incorporated into the Unit and where the Unit assessment also covers the requirements of Core Skill assessment at a particular level.

Signposted Core Skills: This refers to the opportunities to develop a particular Core Skill at a specified level that lie outwith automatic certification.

Qualification Design Team: The QDT works in conjunction with a Qualification Manager/Development Manager to steer the development of the National Certificate/National Progression Award from its inception/revision through to validation. The group is made up of key stakeholders representing the interests of centres, employers, universities and other relevant organisations.

Consortium-devised National Certificates/National Progression Awards are those developments or revisions undertaken by a group of centres in partnership with SQA.

Appendix 1: Replaced Units

Title (Replacement Unit)	Code	Title (Finished Unit)	Code
Analysing Accounting Information (1 credit)	H1YS 75	Financial Accounting* (1.5 credits)	DF47 11
Preparing Financial Accounting (1 credit)	H1YP 75	Management Accounting* (1.5 credits)	DF4T 11
Preparing Management Accounting (1 credit)	H1YR 75		
Accounting	X700 75	Accounting	X209 11
Personal Development: Self Awareness	H18X 45	Personal Development: Self Awareness	F2FV 11
Personal Development: Self and Work	H18P 45	Personal Development: Self and Work	F37X 11
Economics of the Market	H234 75	Microeconomics	DM4W 11
Lifeskills Mathematics: Managing Finance and Statistics	H221 75	Applications of Mathematics	D324 11
Consumer Protection Legislation in Scotland: An Introduction	FN50 12	Introduction to Consumer and Investor Protection	D0W9 12
IT Solutions for Administrators	H1YW 75	Information Technology for Administrators	DM3R 11

The table above illustrates where Units on the framework have lapsed/finished and been replaced by newer Units. Candidates who have achieved the finished Unit can be credit transferred to the replacement Unit; with the exception of *Accounting* (X700 75). This Unit is the Course assessment for National 5 Accounting which is externally marked annually by SQA.

Please also note that candidates who have achieved the old Units in *Financial Accounting* (DF47 11) and *Management Accounting* (DF4T 11) can receive credit transfer collectively for the three new Units *Analysing Accounting Information* (H1YS 75), *Preparing Financial Accounting* (H1YP 75) and *Preparing Management Accounting* (H1YR 75).