



**Arrangements for:  
Professional Development Award  
in  
Management Accounting at SCQF level 7**

**Group Award Code: G8XK 47**

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## **Acknowledgement**

SQA acknowledges the valuable contribution that Scotland's colleges have made to the development of Higher National qualifications.



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# 1 Introduction

This is the Arrangements Document for the new Professional Development Award (PDA) in Management Accounting at SCQF level 7 which was validated in May 2008. 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.

This Group Award is one of a suite of Professional Development Awards (PDAs) in Accounting and Book-keeping.

# 2 Rationale for the development of the award

Market research was carried out into the part-time provision in Accounting and Business related areas within the further education sector. This concluded that shorter, bite-sized qualifications were required at SCQF level 7 to meet the needs of employers and delivering centres. This type of qualification will also be more accessible to candidates in terms of time, cost and assessment.

As a result of the market research findings a PDA in Management Accounting consisting of two HN Units (4 HN credits) was developed. Candidates undertaking this PDA will also be able to build up their qualification towards a full HNC by undertaking further PDAs and/or HN Units.

The PDA is suited to candidates wishing to study on a part-time basis whilst in employment in the sector. It is also appropriate for adult returners to education who do not wish to commit to a full-time HNC programme of study but seek to gain skills in cost and management accounting.

The award has been designed in accordance with the PDA Design Principles and is at SCQF level 7.

## 2.1 Market research and consultation

Consultation details are summarised in the following table:

Stakeholder	Method of consultation
Employers	<ul style="list-style-type: none"><li>◆ Face to face interviews</li><li>◆ On-line questionnaire</li></ul>
Approved Centres	<ul style="list-style-type: none"><li>◆ Face to face interviews</li><li>◆ On-line questionnaire</li><li>◆ Practitioner Events (Subject Networks)</li></ul>
Candidates	<ul style="list-style-type: none"><li>◆ On-line questionnaire</li></ul>
National Occupation Standards Setting Body/Sector Skills Council	<ul style="list-style-type: none"><li>◆ Telephone conversation/emails</li></ul>

In addition, extensive use was made of current research data compiled for Futureskills Scotland, particularly *Labour Market Projections 2007 to 2017*. The full report can be found at [www.futureskillscotland.org.uk](http://www.futureskillscotland.org.uk).

## **2.2 Summary of Feedback**

- ◆ Good range of delivery formats available — flexible, open and distance learning, and as part of HNC Accounting
- ◆ Appropriate choice of Units had been included in PDA
- ◆ Employers stated their interest in using PDA as a training route
- ◆ Candidates would find PDA useful ‘stepping stone’ to gain further qualifications
- ◆ PDA builds on current provision

## **3 Aims of the award**

### **3.1 General aims of the award**

- 1 to provide candidates with personal and professional development opportunities
- 2 to provide a Continuous Professional Development (CPD) vehicle for candidates employed in the accounting sector
- 3 to develop study and research skills
- 4 to enable career progression and job mobility
- 5 to enable progression within SCQF

### **3.2 Specific aims of the award**

- 6 to develop technical and administrative knowledge relevant to current cost and management accounting practice
- 7 to develop skills in maintaining a working accounting system for classifying and recording cost accounting information
- 8 to develop skills using commercially produced accounting software to record cost and management accounting transactions and prepare reports
- 9 to develop skills in preparing meaningful and well-presented cost and management accounting information which can be used for decision making within the organisation in a timely manner
- 10 to prepare candidates for employment in an accounting or financial administration role

### 3.3 Target groups

The PDA in Management Accounting at SCQF level 7 is suitable for a wide range of candidates including:

- ◆ candidates employed in the accounting sector who wish to enhance their career prospects
- ◆ candidates in employment seeking a vehicle for CPD
- ◆ adult returners to education
- ◆ candidates undertaking the HNC Accounting

### 3.4 Employment opportunities

The PDA in Management Accounting will prepare candidates for employment within the accounting and business services sector. The type of positions which may be taken up by candidates include:

- ◆ Accounting Assistants
- ◆ Financial Administrators

## 4 Access to award

Access to the award will be at the discretion of the centre. In general, entry should be open to any candidate who can demonstrate, by formal qualification or experience, a reasonable expectation of successfully completing the award. It would be beneficial for candidates to be competent in *Communication, Numeracy* and *IT* skills to SCQF level 5.

For candidates where English is not their first language it is recommended that they possess English for Speakers of Other Languages (ESOL) level 5 or a score of 5.5 in International English Language Testing System (IELTS).

## 5 Award structure

### 5.1 Framework

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Cost Accounting	F7JR 34	16	7	2
Management Accounting Using Information Technology	F7JS 34	16	7	2

## 5.2 Mapping information

The following table identifies how the award aims are met by the individual Units:

Unit title	Unit code	Aims
Cost Accounting	F7JR 34	1, 2, 3, 4, 5, 6, 7, 9,10
Management Accounting Using Information Technology	F7JS 34	1, 2, 3, 4, 5, 6, 8, 9, 10

## 5.3 Core Skills

The importance of Core Skills is recognised and these are developed throughout this award. Although there is no automatic certification of Core Skills or Core Skills components within the award, the PDA provides possibilities for developing Core Skills. Further information on the signposting of Core Skills is given in Appendix 1.

## 5.4 Occupational standards

The PDA has been mapped against the National Occupational Standards (NOS) for the industry (see Appendix 2).

## 5.5 Articulation, professional recognition and credit transfer

Candidates who successfully complete this PDA may undertake further related PDAs or HN Units to build up their qualification(s) towards a full HNC in Accounting. No exemptions, for CIMA or ACCA qualifications, are available to candidates undertaking this PDA. Professional bodies require candidates to achieve all mandatory HNC Units before exemption is granted..

Credit transfer opportunities are available under existing SQA credit transfer arrangements. Further information on credit transfer arrangements can be found in Appendix3.



## 6 Approaches to delivery and assessment

The Units contained in the PDA may be delivered as standalone qualifications, as part of the HNC Accounting framework or as the Professional Development Award. Where they are delivered as the PDA group award they constitute a coherent, attractive and relevant programme which will equip candidates with the knowledge and/or skills required for employment within a cost and management accounting environment. The PDA award would also be attractive to those already in employment but who do not possess a relevant vocational qualification.

It is recommended that *Cost Accounting* (F7JR 34) is delivered prior to or in tandem with *Management Accounting Using Information Technology* (F7JS 34).

The Unit specifications detail what evidence requirements and assessment procedures are for each assessment event and assessment exemplars are available for the Units comprising the PDA. Assessment exemplars are accessible via the secure section on the SQA website; centre SQA co-ordinators have details of how to access these. An overview of an assessment strategy is given in Appendix 4.

A wide range and combination of teaching, learning and assessment methods may be used by centres. The following are suggested delivery methods which could be adopted by centres:

- ◆ lectures
- ◆ tutorials
- ◆ study packs
- ◆ problem based scenarios
- ◆ case studies
- ◆ groupwork
- ◆ online materials
- ◆ IT based teaching materials
- ◆ projects
- ◆ written assessment both seen/unseen and open/closed book conditions
- ◆ Virtual Learning Environments

The award is flexible and can be delivered in many modes, to suit different candidates and different centres, including part-time, open and distance learning. Under all circumstances, delivering centres will be responsible for ensuring the authenticity of candidates' work.

## 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](http://www.sqa.org.uk/assessmentarrangements).

### Internal and external verification

All instruments of assessment used within this/these Group Award(s) 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](http://www.sqa.org.uk)).

## 8 General information for candidates

This Professional Development Award in Management Accounting at SCQF level 7 offers you an opportunity to develop the knowledge and skills required for a cost or management accounting support role within an organisation. You will have the opportunity to develop ICT knowledge and skills, in relation to using current cost accounting techniques. You will also develop skills in preparing financial information for use in decision making within an organisation.

You will have an opportunity to develop a variety of Core Skills —*Communication, Numeracy, Information and Communication Technology* and *Problem Solving* although there is no automatic certification of Core Skills or Core Skills components.

This PDA will provide you with a vehicle to formalise your skills or as a CPD tool.

On completion of the PDA you may wish to continue to study towards another PDA or the full HNC Accounting.

## 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](http://www.scqf.org.uk)

**SCQF credit points:** One HN credit is equivalent to 8 SCQF credit points. This applies to all HN Units, irrespective of their level.

**SCQF levels:** The SCQF covers 12 levels of learning. HN Units will normally be at levels 6–9. Graded Units will be at level 7 and 8.

**Subject Unit:** Subject Units contain vocational/subject content and are designed to test a specific set of knowledge and skills.

**Graded Unit:** Graded Units assess candidates' ability to integrate what they have learned while working towards the Units of the Group Award. Their purpose is to add value to the Group Award, making it more than the sum of its parts, and to encourage candidates to retain and adapt their skills and knowledge.

**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 HNC/D 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 HNCs and HNDs** are those developments or revisions undertaken by a group of centres in partnership with SQA.

**Specialist single centre and specialist collaborative devised HNCs and HNDs** are those developments or revisions led by a single centre or small group of centres who provide knowledge and skills in a specialist area. Like consortium-devised HNCs and HNDs, these developments or revisions will also be supported by SQA.

## 10 Appendices

Appendix 1: Core Skills Signposting

Appendix 2: National Occupational Standards (NOS) Mapping

Appendix 3: Credit transfer information

Appendix 4: Overview of Assessment Strategy

## Appendix 1: Core Skills Signposting

Unit code	Unit title	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Communications -Reading	Communications -Writing	Communications -Oral	Using Number	Using Graphical Information	Accessing Information	Providing/Creating Information	Critical Thinking	Planning & Organising	Reviewing & Evaluating	
F7JR 34	Cost Accounting				5 (E)				4 (S)			
F7JS 34	Management Accounting Using Information Technology		5 (S)		6 (E)	5 (E)			5 (S)	5 (S)	5 (S)	

## Appendix 2: National Occupational Standards (NOS) Mapping

	Cost Accounting	Management Accounting Using IT
<b>NOS Units</b>		
<b>Professional Standards</b>		
<b>PS1 – Work Effectively in Accountancy</b>		✓
<b>PS2 – Professional Ethics in Accountancy and Finance</b>		
<b>Financial Accounting</b>		
<b>FA1 – Process Income</b>		
<b>FA2 – Process Expenditure</b>		
<b>FA3 – Account for Income and Expenditure</b>		
<b>FA4 – Prepare Accounts</b>		✓
<b>FA5 – Draft Financial Statements</b>		✓
<b>Management Accounting</b>		
<b>MA1 – Provide Cost and Revenue Information</b>	✓	✓
<b>MA2 – Provide Management Information</b>	✓	✓
<b>MA3 – Draft Budgets</b>	✓	✓
<b>MA4 – Monitor Financial Performance</b>	✓	✓
<b>Tax</b>		
<b>T1 – Calculate Personal Tax</b>		
<b>T2 – Calculate Business Tax</b>		
<b>T3 – Report VAT</b>		
<b>Treasury Management</b>		
<b>TM1 – Administer Cash Balances</b>		
<b>TM2 – Grant and Control Credit</b>		
<b>Financial Systems</b>		
<b>FS1 – Review Accounting Systems</b>		
<b>Audit</b>		
<b>A1 – Implement External</b>		

	<b>Cost Accounting</b>	<b>Management Accounting Using IT</b>
<b>Audit Procedures</b>		
<b>Payroll</b>		
<b>P1 – Create and Maintain Employee Records</b>		
<b>P2 – Calculate Pay</b>	✓	
<b>P3 – Determine Entitlements and Deductions</b>		
<b>P4 – Control Payroll</b>		
<b>P5 – Complete End of Period Procedures</b>		
<b>P6 – Process Expenses and Benefits in Kind</b>		

### Appendix 3: Credit transfer information

<b>New Unit title</b>	<b>New Unit code</b>	<b>Old Unit title</b>	<b>Old Unit code</b>	<b>Credit Transfer conditions</b>
Management Accounting Using Information Technology	F7JS 34	Management Accounting Using Information Technology	DE9G 34	Full credit transfer
Cost Accounting	F7JR 34	Cost Accounting	DE5F 34	Full credit transfer

## Appendix 4: Overview of Assessment Strategy

Unit	Assessment				
	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
Cost Accounting (F7JR 34)	Practical exercise – Closed-book supervised. Access to formulae permitted.	Practical exercise – Closed-book supervised. Pro forma layout provided.	Practical exercise – Closed-book supervised. Pro forma layout provided.	Practical exercise – Closed-book supervised.	Practical exercise – Open-book supervised.
Management Accounting Using IT (F7JS 34)	Practical exercise – Closed-book supervised.	Practical exercise – Closed-book supervised.	Practical exercise – Closed-book supervised.	Practical exercise – Closed-book supervised.	