

SQA Advanced Diploma in Administration and Information Technology

GM68 48

Course Tutor Guide (International)

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Acknowledgement

SQA acknowledges the valuable contribution that Scotland's colleges have made to the development of SQA Advanced Diplomas.

Further information

Call SQA's Customer Contact Centre on 00 44 141 500 5030. Alternatively, complete our [Centre Feedback Form](#).

History of changes

It is anticipated that changes will take place during the life of the qualification and this section will record these changes. Centres are advised to check SQA Connect 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 students for the Unit which has been revised where they are expected to complete the Unit before its finish date.

Version number	Description	Date
07	Revision of unit: HP70 48 Preparing Financial Forecasts (finish date 31/7/24) has been replaced by J5B0 48 Preparing Financial Forecasts (start date 1/8/21)	15/6/22
06	Revision of unit: HP6T 47 Economic Issues: An Introduction (finish date 31/7/2024) has been replaced by J461 47 Economic Issues: An Introduction (start date 01/08/2020). Centres may continue to enter students on HP6T 47 but all students must have completed and results submitted for the unit by no later than 31/07/2024	2/6/20
05	Revision of unit: HP7E 48 <i>Human Resource Management Practice</i> (finish date 31/7/2021) has been replaced by J45T 48 <i>Human Resource Management Practice</i> (start date 01/08/2019). Centres may continue to enter students on HP7E 48 but all students must have completed and results submitted for the unit by no later than 31/07/2021	14/4/20
04	Revision of unit: HP74 47 <i>Human Resource Management: Introduction</i> (finish date 31/07/2021) has been replaced by J2FD 47 <i>Human Resource Management: Introduction</i> (start date 01/08/2019). Centres may continue to enter students on HP74 47 but all students must have completed and results submitted for the unit by no later than 31/07/2021	23/7/19
03	Added Appendix 1: Professional Body Recognition	20/12/18
	Revision of Unit: HP6W 48 <i>Behavioural Skills for</i>	26/10/18

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Version number	Description	Date
02	<i>Business</i> (finish date 31/07/2021) has been replaced by J1E5 48 <i>Behavioural Skills for Business</i> (start date 01/08/2018). Centres may continue to enter students on HP6W 48 but all students must have completed and results submitted for the unit by no later than 31/07/2021.	

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1 Introduction

1.1 Purpose of Course Tutor Guide

This Guide is aimed at staff in SQA Approved Centres who are responsible for the SQA Advanced Diploma in Administration and Information Technology. It will assist you in the delivery, assessment and internal verification of the SQA Advanced Diploma by providing information on setting up a course, the course framework, centre support with course delivery, teaching plans and guidance on assessment of the Units within the course. It also provides information about Core Skills, Graded Units, Quality Assurance and Verification.

2 Setting up the course

As part of the approval process, centres are expected to have internal processes for liaising with appropriate parties. Liaison with SQA is normally via the centre's SQA Co-ordinator.

It is recommended that a Course Team is set-up by the Institution/Department appointed to oversee the delivery of the course. The Course Team should comprise of all tutors teaching on the course and one tutor should be nominated as Course Team Leader.

The Course Team would have the responsibility for overseeing the quality of delivery on the course and to ensure that academic standards are maintained. The Course Team would also be responsible for monitoring student progress and determining the support required for individuals that are not progressing well.

The Course Team should meet to discuss matters relating to course delivery, assessment and internal verification on a regular basis (usually two/three times a year) to ensure that any action points are achieved and that the course is delivered efficiently and effectively. It is good practice to maintain a record of such meetings to ensure that any action points are noted and accomplished. This will benefit centres and their students by ensuring that all students achieve their full potential whilst maintaining the appropriate standards.

It is good practice for centres to maintain a library of master folders for each of the Units within the course — these may be stored electronically as long as all relevant staff have access to them as and when required. Electronic files on a secure part of the centre's network/intranet are particularly appropriate if the award is delivered across different campuses allowing all tutors to access the most up-to-date materials wherever they are located.

The master folders should contain Unit specifications, teaching materials (including details of learning, teaching and assessment plans; and if appropriate, details of any integration across Units of either teaching or assessment), Assessment Support Packs and re-assessments. This enables new members of staff to access this valuable resource prior to, and during, delivery of the course.

It is good practice for tutors to familiarise themselves with the Units and specific requirements of the assessments prior to the start of the course. Unit specifications set out the statement of standards and evidence required for achieving each Unit, along with guidance on content and assessment. Assessment Support Packs provide an instrument of assessment for each Unit and suggested marking scheme.

Assessment Support Packs must be kept secure at all times. In the case of assessments conducted under closed-book and/or supervised conditions, students are not permitted to remove any assessment instruction or their responses from the class. For open-book assessments, students are not permitted to share their responses with others.

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All tutors delivering this course have a collective responsibility to ensure that all students are supported in a manner that meets their individual needs as they progress through the course.

3 The SQA Advanced Diploma Structure

3.1 General SQA Advanced Diploma Qualification Framework

To be awarded an SQA Advanced Diploma, the student is required to achieve **30 SQA Credits** with a mixture of SCQF level 7 and Level 8 Units.

Each Unit is assigned an **SQA Credit** value of either 1 or 2. This credit value is based approximately on 80 hours of study per credit which consists of 40 hours of structured learning and a further 40 hours of student led study to consolidate and reinforce learning.

Each Unit is also assigned a **Scottish Credit and Qualifications Framework (SCQF) level and credit point value**. (See below for further details regarding the SCQF).

Each Unit is assigned an agreed number of SCQF credit points. One point represents a notional 10 hours of study by the learner at the identified level.

3.1.1 The Scottish Credit and Qualifications Framework (SCQF)

The SCQF has 12 levels ranging from National 1 at SCQF level 1, up to Doctorate at level 12. The different levels indicate the level of difficulty of a particular qualification and the difference between levels is dependent on factors such as:

- ◆ the complexity and depth of knowledge and understanding.
- ◆ links to associated academic, vocational or professional practice.
- ◆ the degree of integration, independence and creativity required.
- ◆ the range and sophistication of application/practice.
- ◆ the role(s) taken in relation to other learners/workers in carrying out tasks.

3.1.2 SCQF level Descriptors

The SCQF level Descriptors outline the general outcomes of learning at SCQF levels under five broad headings:

- ◆ Knowledge and understanding (mainly subject based)
- ◆ Practice (applied knowledge and understanding)
- ◆ Generic cognitive skills (eg evaluation, critical analysis)
- ◆ Communication, numeracy and IT skills; and
- ◆ Autonomy, accountability and working with others

The Descriptors allow broad comparisons to be made between the outcomes of any learning and allow learners, employers and the public in general to understand the range of skills and learning that should be achieved at each level. SCQF levels are increasingly used in job advertisements to help employers articulate the skills they require for a particular role and to help potential employees to highlight their skills thus ensuring the right person gets the right job.

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For SQA Advanced Diploma courses each Unit is also assigned an SCQF level. These levels indicate the degree of difficulty of the work for that Unit. T.

SCQF level 6 is approximately equivalent to sixth year of compulsory secondary education. SCQF level 7 is approximately equivalent to first year of degree level study and SCQF level 8 is approximately equivalent to second year of degree level study.

SCQF level 7 might be the level of an introductory Unit in a subject area and SCQF level 8 the level of the continuing Unit.

Tutors involved in the delivery and assessment of Units would find the SCQF level descriptors helpful in determining the appropriate level of difficulty/complexity required.

For example:

The Unit *IT in Business: Spreadsheets* (HP78 47) has an **SQA Credit value of 1**. This represents 80 hours of teaching and learning.

These 80 hours equal **8 SCQF points** (1 point = 10 hours of learning) at **SCQF level 7**.

The Unit *IT in Business: Advanced Spreadsheets* (HP0H 48) follows on from *IT in Business: Spreadsheets* (HP78 47) and has an **SQA Credit value of 1**. This represents 80 hours of teaching and learning.

These 80 hours equal **8 SCQF points** at **SCQF level 8**.

This means that the Unit progresses the student's learning to a higher level.

3.2 Core Skills

The Core Skills are a group of five skills that are key to learning and working in today's world. Employers have identified Core Skills as those that are most likely to be needed in any work environment. This does not mean that every job will need people who are proficient in all five Core Skills but it does mean that every job will require some level of ability in some or all of these skills.

The five Core Skills are: *Communication, Numeracy, Information and Communication Technology (ICT), Problem Solving and Working with Others*. Each Core Skill is available at levels 2 to 6 of the Scottish Credit and Qualifications Framework (SCQF). A brief description of each Core Skill is detailed below. A fuller description of each Core Skill at the SCQF levels 2-6 is available on the SQA's website — www.sqa.org.uk/international.

3.2.1 Communication

Communication skills underpin almost all personal, social, learning, and working activity. They are essential in clarifying one's own thoughts, in interacting and conversing with others, in expressing thoughts and in conveying information, feeling and opinions.

The Core Skill in *Communication* has two components:

- ◆ Oral Communication
- ◆ Written Communication

3.2.2 Numeracy

Numeracy skills are necessary for coping with the demands of everyday life, including work and study. People need to be comfortable with numbers, and with graphs, symbols, diagrams and calculators.

The Core Skill in *Numeracy* has two components:

- ◆ Using Graphical Information
- ◆ Using Number

3.2.3 Information and Communication Technology (ICT)

Information and Communication Technology (ICT) focuses on the ability to use Information Technology (IT) to process information in ways which will be useful in work and in the home - it is not about developing IT specialists.

The Core Skill in *Information and Communication Technology (ICT)* has two components:

- ◆ Accessing Information
- ◆ Providing/Creating Information

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3.2.4 Working with Others

Working with Others develops the skills needed to co-operate with others in learning and working situations to identify and achieve shared goals.

The Core Skill in *Working with Others* has two components:

- ◆ Working Co-operatively with Others
- ◆ Reviewing Co-operative Contribution

3.2.5 Problem Solving

Problem Solving develops the skills needed for tackling issues and problems in personal, social, vocational and occupational contexts.

The Core Skill in *Problem Solving* has three components:

- ◆ Critical Thinking
- ◆ Planning and Organising
- ◆ Reviewing and Evaluating

A table illustrating where Core Skills and Core Skills components are signposted (opportunities to achieve identified) and embedded (achievement is automatically certificated) within the SQA Advanced Diploma in Administration and Information Technology is provided in Appendices 1a and 1b.

3.3 Graded Units

In the framework of every SQA Advanced Diploma there are 3 SQA Credits of Graded Unit. There are Graded Units built into the framework towards the latter part of Year 1 and Year 2. Depending on the SQA Advanced Diploma, there may be three individual Graded Units of 1 SQA Credit or there may be two Graded Units, a 1-credit Unit and a 2-credit Unit. The purposes of Graded Units are to:

- ◆ demonstrate that the student has achieved the principal aims of the Group Award.
- ◆ demonstrate the student's ability to integrate the knowledge and understanding gained from other Units making up the Group Award.
- ◆ grade student performance.

Graded Units are specific to the Group Award and reflect the principal aims of that Group Award. This means that they will also clearly reflect the uniqueness of the title of the Group Award.

The allocation of grades awarded is as follows:

- ◆ Grade A — Student has achieved a mark of 70% or above
- ◆ Grade B — Student has achieved a mark of between 60% and 69%
- ◆ Grade C — Student has achieved a mark of between 50% and 59%
- ◆ F (Fail) — Student has failed to reach the required standard and achieved a mark less than 50%

4 SQA Advanced Diploma in Administration and Information Technology

4.1 Target audience

The SQA Advanced Diploma in Administration and Information Technology develops skills and knowledge in a range of administrative, information processing, problem solving, information and communication technology areas and interpersonal skills.

The SQA Advanced Diploma in Administration and Information Technology is designed to lead to employment within a number of sectors: finance, health care, hospitality, human resources (HR), information technology (IT), manufacturing, marketing, the public sector, retail and the voluntary/charity sector.

Examples of positions in these areas include: Administrative Assistant, Administrator, Personal Assistant, Administrative Supervisor, Network Administrator, HR Administrator, Organisation Administrator, Contact Centre Administrator, Retail Assistant, Team Co-ordinator, Team Receptionist, Medical Secretary, IT Support, Marketing Assistant, Finance Officer, and Conference Officer.

Successful students should be able to progress to a range of degrees before embarking on their career.

4.2 Access to the course

As with all SQA qualifications, access will be at the discretion of the centre and the following recommendations are for guidance only. It should be noted that this qualification will be taught and assessed in English.

Some examples of appropriate formal entry qualifications are specified below. They are not exhaustive or mutually exclusive and may be offered in a variety of combinations.

- ◆ An appropriate level of skill in the English language.
- ◆ Experience in the use of IT applications software.
- ◆ Different combinations of relevant National Qualifications, Vocational Qualifications and equivalent qualifications from other awarding bodies may be acceptable, as would suitable industry standard qualifications at an appropriate level.
- ◆ Mature students with suitable work experience will be accepted for entry provided the enrolling centre believes that the student is likely to benefit from undertaking the award.

4.3 Aims of the course

The SQA Advanced Diploma in Administration and Information Technology award has a range of aims relating to academic and vocational progression. These are to:

- 1 Develop a range of specialist information technology skills and administrative knowledge relevant to current administrative practice.
- 2 Prepare students for progression to degree courses delivered by universities.
- 3 Develop skills for independent, life-long learning.
- 4 Develop transferable skills for employability¹ and Core Skills²
- 5 Develop project management, research and planning skills.
- 6 Develop critical and evaluative thinking.
- 7 Develop intrapersonal and interpersonal skills relevant to an administrative role.
- 8 Develop communication and presentation skills.
- 9 Prepare students for employment in an administrative role.
- 10 Develop problem-solving skills within a range of time constraints.
- 11 Develop an awareness of professional issues such as legal, data management and ethical considerations.
- 12 Develop the ability to work flexibly and co-operatively with others.

¹ Refers to an individual's self-motivation to gain initial employment, maintain employment and seek further employment/promotion and is dependent on their knowledge and skills related to employment needs, expectations and rewards

² See Section 3.2 for further details on Core Skills

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4.4 SQA Advanced Diploma in Administration and Information Technology Framework

The table below shows the whole framework of Units for the SQA Advanced Diploma in Administration and Information Technology and includes their SQA Credit value and SCQF level.

Unit title	Unit code	Credit value	SCQF level
YEAR 1			
IT in Business: Word Processing and Presentation Applications	HP6G 47	2	7
IT in Business: Spreadsheets	HP78 47	1	7
IT in Business: Databases	HP6C 47	1	7
Office Administration	HP69 47	1	7
Digital Technologies for Administrators	HP0M 47	1	7
Recording Financial Transactions	HP6F 46	1	6
Personal Development Planning	HP6M 47	1	7
Communication: Business Communication	HP75 47	1	7
Behavioural Skills for Business	J1E5 48	1	8
Human Resource Management: Introduction	J2FD 47*	1	7
Business Accounting	HP7K 47	2	7
Creating a Culture of Customer Care	HP73 47	1	7
Administration and Information Technology: Graded Unit 1	HP6H 47	1	7
YEAR 2			
IT in Business: Advanced Word Processing	HP0N 48	1	8
IT in Business: Advanced Spreadsheets	HP0H 48	1	8
IT in Business: Advanced Databases	HP0G 48	1	8
Information and Communication Technology in Business	HP7A 48	2	8
Presentation Skills	HP79 48	1	8
Economic Issues: An Introduction	J461 47*	1	7
Office Management	HP6A 48	2	8
Preparing Financial Forecasts	J5B0 48*	1	8
Developing the Individual within a Team	HP3C 48	1	8
Human Resource Management Practice	J45T 48*	2	8
Administration and Information Technology: Graded Unit 2	HP6J 48	1	8
Administration and Information Technology: Graded Unit 3	HP6K 48	1	8

*Refer to History of Change for information

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4.6 Core Skills

All of the revised Units within this award have been assessed and validated against the Core Skills 2013 framework.³

Students achieving the full SQA Advanced Diploma in Administration and Information Technology will exit with the following Core Skills profile:

Core Skill	Certificated exit level
Communication	SCQF level 6
Numeracy	SCQF level 6
Information and Communication Technology	SCQF level 6
Problem Solving	SCQF level 6
Working with Others	SCQF level 6

A table illustrating where Core Skills and Core Skills components are signposted and embedded within the SQA Advanced Diploma in Administration and Information Technology is provided in Appendices 1a and 1b.

4.7 Graded Unit

Students will take a 1-credit Graded Unit at SCQF level 7 in the first year of the SQA Advanced Diploma Group Award, and two further 1-credit Graded Units at SCQF level 8 in the second year of the SQA Advanced Diploma Group Award.

The Graded Units take the form of:

SQA Advanced Diploma in Administration and Information Technology: Graded Unit 1 (HP6H 47) — Examination at SCQF level 7 — 1 SQA Credit

SQA Advanced Diploma in Administration and Information Technology: Graded Unit 2 (HP6J 48) — Project (Investigation) at SCQF level 8 — 1 SQA Credit

SQA Advanced Diploma in Administration and Information Technology: Graded Unit 3 (HP6K 48) — Examination at SCQF level 7 — 1 SQA Credit

Further details are provided in Section 8.3.

³ Core Skills Framework: an introduction (SQA, Glasgow, 2013)

5 Course delivery of an SQA Advanced Diploma

5.1 How the course is delivered

All tutors must ensure that they deliver this course using teaching methods that engage students in ‘active learning’ to encourage them to participate in the learning activities set. All SQA qualifications are designed to enable students to develop their knowledge and skills and then they are required to apply this new knowledge/skill to a new situation. Criterion-referenced assessments assume that all parties are fully informed of the criteria that students must achieve and the assessment conditions under which the students carry out the assessment activity.⁴

To ensure that students are fully prepared it is essential that tutors provide as many opportunities as possible for students to be actively engaged throughout the learning process. Students should:

- ◆ be fully informed of the criteria they must achieve.
- ◆ be offered a range of learning activities to research, analyse and apply new knowledge/skills to new situations.
- ◆ be offered opportunities to experience the type of activity that they will be required to carry out as part of the summative assessment.
- ◆ be able to critically evaluate their personal contribution and to receive feedback from the tutor/lecturer on how to enhance their understanding.

Tutors should develop a learning, teaching and assessment plan for each Unit within the course and provide activities that students should undertake.

Each Unit should have a master folder containing the Unit specification, teaching materials, the teaching and assessment plan along with Assessment Support Packs and re-assessments. The teaching materials and teaching plan should provide details of activities that students should undertake. Typically they include activities such as small group/whole class discussion, group problem solving, eg analysing a case study and offering solutions based on the new learning, group project work to find examples, to research new knowledge and to present their findings to their fellow students.

The following is a list of learning activities but it is not exhaustive:

- ◆ Lectures
- ◆ Tutorials
- ◆ Study packs
- ◆ Problem based scenarios
- ◆ Case studies
- ◆ Group/team work
- ◆ Online materials

⁴ For further information about different assessment activities — whether they be for formative or summative purposes, Tutors may wish to complete the SQA Academy course *Produce HN Assessments for successful prior verification* (<https://www.sqaacademy.org.uk>) and/or read SQA's *Guide to Assessment* (Pub code AA4147 <http://www.sqa.org.uk>)

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- ◆ IT based teaching materials
- ◆ Projects
- ◆ Quizzes
- ◆ Research and presentation of findings to fellow students
- ◆ Role play
- ◆ Short response questions, multiple choice questions
- ◆ Create questions for other learners with answers

Tutors should consider the nature of the assessment method as well as the assessment content when planning learning activities so that students are appropriately prepared.

It is the tutor's responsibility to explain to the students what is required of them and then to direct, encourage, co-ordinate and support students to complete the activity. It is also the tutor's responsibility to ensure the resources needed are available to the students. Materials should be reviewed on a regular basis to ensure they are still relevant.

Some activities could require students to work in pairs or small groups to discuss issues or to solve a given problem. Other activities could require the student to undertake some independent research outwith the classroom and to bring their findings to the next lesson and present this to the class in a report or presentation format. Some Units will require the student to undertake independent reading and students should be prepared to discuss key issues within the classroom as organised and led by the tutor.

In practical skills classes, students should be directed to use practice exercises to enable them to become proficient. Tutors may demonstrate the skill first and then coach the students individually when unsure. In terms of developing independent learners, in the case of information technology, students should be encouraged to independently use the online Help facilities within applications. It should be noted that even in practical classes, students should be encouraged to work in small groups and to support one another as part of the learning process — by explaining to another, a student has to reformulate and communicate the learning point thus deepening their learning.

When undertaking group work, students should be encouraged/directed to work with different groups each time they attempt a new task so that they get to know and work with a wide range of individuals. The groups should be given clear task activities. Tutors should note the various roles assigned to the group members and they should set a time limit for the completion of the task.

At the end of each activity tutors should make time to receive feedback from each group so that they can assess knowledge and understanding and use the feedback session to repeat important key points and to clear up any misunderstandings. Tutors must also provide feedback to students on their performance in activities, etc.

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Where centres have access to electronic resources such as Virtual Learning Environments, Blogs, Wikis, etc — tutors are encouraged to use these collaborative tools in the learning process.

As students work through each Unit in the course, they will be expected to:

- ◆ listen to instructions given to them by their tutors.
- ◆ listen to exposition and lessons given by their tutors.
- ◆ read sections of the guides as directed by their tutors.
- ◆ participate in a range of practical exercises and activities including case studies, extended response and short response questions, research and presentation.
- ◆ carry out these tasks either individually, in pairs, small groups or whole class.
- ◆ test their own knowledge and understanding by completing self-assessed questions where the answers are provided.
- ◆ test their own knowledge and understanding by completing activities and submitting them to their tutors for feedback.
- ◆ receive feedback from tutors on activities that have been reviewed.
- ◆ reflect on their own learning and identify areas to develop.

5.2 Support for students

All tutors delivering on a course have a collective responsibility to ensure that all students are supported in a manner that meets their individual needs as they progress through the course.

Each individual tutor has a role to monitor an individual student's understanding and progress at Unit level and feed comments to the Course Team. At individual Unit level, tutors may wish to use a range of mechanisms to support learners and to establish if students are progressing well on the course.

6 SQA Advanced Diploma in Administration and Information Technology course delivery

6.1 Teaching plan

The Units which make up this Group Award are listed in Section 6.2 — **Overview of Units**.

This Section — **Teaching plan** — provides a **suggested** delivery schedule for the Units and highlights the best way to sequence the Units over two years.

When constructing this teaching plan consideration was given to the following points:

- ◆ Year 1 contains Units which are mainly at SCQF level 7.
- ◆ Year 2 contains Units which are mainly at SCQF level 8 and there should be a natural progression from some of the Units delivered in Year 1 to those delivered in Year 2.
- ◆ Some Units are 2-credit and thought must be given as to whether the Unit should be covered in one semester or across the whole year.
- ◆ Finally, the Graded Units completed at the end of Years 1 and 2 are based on some of the mandatory Units. The Units being assessed as part of the Graded Unit, must be delivered and assessed to ensure that sufficient learning will have taken place to enable the students a fair opportunity at achieving the Graded Unit at an appropriate grade.

Students will study 15-credits worth of Units in each year. The weighting of these Units will depend on the relationship of the relevant Unit to others in terms of prior knowledge needed and/or complementary knowledge.

Rationale for the suggested delivery schedule

Two suggested delivery schedules have been given for Year 1 and Year 2 of SQA Advanced Diploma in Administration and Information Technology — Option A and Option B.

The majority of the SCQF level 7 Units have been included in Year 1, so that students are provided with introductory knowledge and understanding in the subject areas of — accounting, customer care and communication — along with information technology.

The majority of the Units in Year 2 are SCQF level 8 Units that will develop on the knowledge and understanding gained in Year 1. Students will be able to extend their knowledge and skills in administration and information technology through the study of office management and the advanced use of software applications.

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6.1.1 Year 1: Suggested delivery schedule

YEAR 1 — OPTION A

Semester 1	Semester 2
Office Administration (HP69 47) — SCQF level 7, 1 SQA Credit	Human Resource Management: Introduction (J2FD 47) — SCQF level 7, 1 SQA Credit
Communication: Business Communication (HP75 47) — SCQF level 7, 1 SQA Credit	Behavioural Skills for Business (J1E5 48) — SCQF level 8, 1 SQA Credit
IT in Business: Word Processing and Presentation Applications (HP6G 47) — SCQF level 7, 2 SQA Credits	
Recording Financial Transactions (HP6F 46) — SCQF level 6, 1 SQA Credit	Business Accounting (HP7K 47) — SCQF level 7, 2 SQA Credits
IT in Business: Spreadsheets (HP78 47) — SCQF level 7, 1 SQA Credit	IT in Business: Databases (HP6C 47) — SCQF level 7, 1 SQA Credit
Personal Development Planning (HP6M 47) — SCQF level 7, 1 SQA Credit	
Creating a Culture of Customer Care (HP73 47) — SCQF level 7, 1 SQA Credit	Administration and Information Technology: Graded Unit 1 (HP6H 47) — SCQF level 7, 1 SQA Credit
Digital Technologies for Administrators, (HP0M 47) — SCQF level 7, 1 credit	
Eight Units studied: 7 at SCQF level 7, 1 at SCQF level 6 (6 credits completed)	Seven Units studied: 6 at SCQF level 7, 1 at SCQF level 8 (9 credits completed)

Rationale for Year 1 (Option A)

Option A provides a balance of skills and knowledge development across the two semesters.

The information technology Units are split across the two semesters — allowing a maximum of three applications being developed in any one semester.

IT in Business: Word Processing and Presentation Applications (HP6G 47) will allow word processing to be developed in Semester 1 and the skills acquired can be applied to the production of reports in a number of theory based Units. The more complex aspects of word processing may be developed in Semester 2 along with presentation applications.

IT in Business: Spreadsheets (HP78 47) will be developed in Semester 1 and may be integrated with *Recording Financial Transactions (HP6F 46)* — the spreadsheet assessment could be used to create the templates required in *Recording Financial Transactions*.

Digital Technologies for Administrators (HP0M 47) is a bridge Unit — part theory and part competence (skill). It requires students to explain and use mobile networks, web applications, collaborative software and social media to support the activities of a business. Part of this involves using a web service, collaborative software and social media to organise a meeting or event.

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All three software applications will be useful for the duration of the SQA Advanced Diploma course, and the use of various IT resources for *Digital Technologies for Administrators* creates many opportunities for integration with delivery and assessment of other units.

There are a number of opportunities to integrate learning and/or assessment within the theory Units: (see Section 6.2):

- ◆ The knowledge/skills covered in *Recording Financial Transactions* (HP6F 46) provides the underpinning knowledge of how accounts are produced starting from source documents through to Trial Balance. *Business Accounting* (HP7K 47) then takes students through the production of final accounts, budgets and other management financial accounting tools.
- ◆ *Personal Development Planning* (HP6M 47) encourages students to develop self-awareness and to establish, then implement a personal development plan. The first year of the award would allow time to develop such skills. There are links to *Office Administration* (HP69 47) and *Behavioural Skills for Business* (J1E5 48) — stress management, time management, assertiveness, negotiation skills, etc.
- ◆ *Communication: Business Communication* (HP75 47) prepares students to critically read and understand complex written communication and produce well-structured, written reports on complex issues. Again this will be particularly useful for students and help them prepare for assessment in their other subjects. The unit *Digital Technologies for Administrators* (HP0M 47) requires students to justify and explain various decisions and/or recommendations made regarding the use of technology. This could be integrated with *Communication: Business Communication* (HP75 47) if part of the assessment is presented in report format.

Administration and Information Technology: Graded Unit 1 (HP6H 47) is based on five Units, four of which are studied in Semester 1— although one of these — *IT in Business: Word Processing and Presentation Applications* (HP6G 47), continues in Semester 2. The remaining relevant unit is *IT in Business: Databases* (HP6C 47) which commences in Semester 2 and runs in tandem with *IT in Business: Word Processing and Presentation Applications* (HP6G 47).

The delivery of Graded Unit 1 should focus on consolidating knowledge, revision skills and exam technique.

Key features of Year 1 (Option A)

- ◆ Semester 1 builds skills and knowledge that will be beneficial throughout the course
- ◆ Sequential learning of financial knowledge/skills
- ◆ Majority of Units for Graded Unit are covered in Semester 1, enabling opportunities for revision and exam techniques
- ◆ Allows opportunities for integration of learning and assessment

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YEAR 1 — OPTION B

Semester 1	Semester 2
Office Administration (HP69 47) — SCQF level 7, 1 SQA Credit	Human Resource Management: Introduction (J2FD 47) — SCQF level 7, 1 SQA Credit
Communication: Business Communication (HP75 47) — SCQF level 7, 1 SQA Credit	Creating a Culture of Customer Care (HP73 47) — SCQF level 7, 1 SQA Credit
Behavioural Skills for Business (J1E5 48) — SCQF level 8, 1 SQA Credit	IT in Business: Databases (HP6C 47) — SCQF level 7, 1 SQA Credit
Digital Technologies for Administrators (HP0M 47) — SCQF level 7, 1 SQA Credit	Personal Development Planning (HP6M 47) — SCQF level 7, 1 SQA Credit
IT in Business: Word Processing and Presentation Applications (HP6G 47) — SCQF level 7, 2 SQA Credits	Business Accounting (HP7K 47) — SCQF level 7, 2 SQA Credits
Recording Financial Transactions (HP6F 46) — SCQF level 6, 1 SQA Credit	Administration and Information Technology: Graded Unit 1 (HP6H 47) — SCQF level 7, 1 SQA Credit
IT in Business: Spreadsheets (HP78 47) — SCQF level 7, 1 SQA Credit	
Seven Units studied: 5 at SCQF level 7, 1 at SCQF level 6, 1 at SCQF level 8 (8 credits completed)	Six Units studied: 6 at SCQF level 7 (7 credits completed)

Rationale for Year 1 (Option B)

Option B provides a balance of skills and knowledge development across the two semesters. Option B's arrangement allows students time to focus on their *Personal Development Planning* (HP6M 47) and Graded Unit 1.

The majority of the IT Units are studied in Semester 1, allowing students to develop competence and an awareness of the similarities across the applications. As students will already have experienced these applications, they will have a foundation on which to consider the benefits of applications in relation to improved quality and productivity when preparing for the Graded Unit examination.

IT in Business: Spreadsheets (HP78 47) will be developed in Semester 1 and may be integrated with *Recording Financial Transactions* (HP6F 46) by using the spreadsheet assessment to create the templates required in *Recording Financial Transactions* (HP6F 46)

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Within the theory Units, a number of alternative opportunities to integrate learning and/or assessment are available: (see Section 6.2):

- ◆ Links exist between *Office Administration* (HP69 47) and *Behavioural Skills for Business* (J1E5 48)
- ◆ *Recording Financial Transactions* (HP6F 46) and *Business Accounting* (HP7K 47) remain unchanged so that the building blocks of Recording Financial Transactions are in place for students to then take into Semester 2 for Business Accounting.

Although it is best to deliver *Personal Development Planning* (HP6M 47) across the two semesters; where this is not possible for centres, an alternative would be to deliver it in Semester 2. By Semester 2, students will have settled into the institution, will have experienced the learning and assessment processes of a Scottish qualification and they will be in a better position to identify their strengths and weaknesses. The *Personal Development Planning* Unit will allow them to create a structure through which they can express their self-awareness and experiment with ways of overcoming their weaknesses. It also allows opportunities to develop independent revision skills and exam techniques in preparation for the Graded Unit, in addition to the time allocated for the Graded Unit.

Key features of Year 1 (Option B)

- ◆ Semester 1 comprises seven Units and Semester 2 six Units
- ◆ Progression for the finance Units remains
- ◆ Further opportunities between theory Units for learning and assessment integration

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6.1.2 Year 2: Suggested delivery schedule

YEAR 2 — OPTION A

Semester 1	Semester 2
Office Management (HP6A 48) — SCQF level 8, 2 SQA Credits	
Human Resource Management Practice, (J45T 48) — SCQF level 8, 2 SQA Credits	
Developing the Individual within a Team (HP3C 48) — SCQF level 8, 1 SQA Credit	Economic Issues: An Introduction (J461 47) — SCQF level 7, 1 SQA Credit
Information and Communication Technology in Business (HP7A 48) — SCQF level 8, 2 SQA Credits	Preparing Financial Forecasts (J5B0 48) — SCQF level 8, 1 SQA Credit
Presentation Skills (HH85HP79 48) — SCQF level 8, 1 SQA Credit	IT in Business: Advanced Databases (HP0G 48) — SCQF level 8, 1 SQA Credit
IT in Business: Advanced Spreadsheets (HP0H 48) — SCQF level 8, 1 SQA Credit	Administration and Information Technology: Graded Unit 2 (HP6J 48) — SCQF level 8, 1 SQA Credit
IT in Business: Advanced Word Processing (HP0N 48) — SCQF level 8, 1 SQA Credit	Administration and Information Technology: Graded Unit 3 (HP6K 48) — SCQF level 8, 1 SQA Credit
Seven Units studied: 7 at SCQF level 8 (6 credits completed)	Seven Units studied: 6 at SCQF level 8, 1 at SCQF level 7 (9 credits completed)

Rationale for Year 1 (Option A)

Option A provides a balance of skills and knowledge development across the two semesters based on the following:

- ◆ By delivering the 2-credit Units *Office Management* (HP6A 48) and *Human Resource Management Practice* (J45T 48) simultaneously across the whole year, opportunities exist to integrate the delivery and assessment of the topics comprehensively.
- ◆ The majority of the Units linked to the Graded Units are delivered in Semester 1 with the exception of the second part of *Office Management* (HP6A 48) and *IT in Business: Advanced Databases* (HP0G 48). Students will have covered the majority of the knowledge/skills to enable them to complete the Project-based Graded Unit early in Semester 2.
- ◆ Delivery of *Information and Communication Technology in Business* (HP7A 48) and *Presentation Skills* (HP79 48) in the same semester, allows opportunities for integration of delivery and assessment, specifically Outcome 5 of *Information and Communication Technology in Business* (HP7A 48) with *Presentation Skills* (HP79 48).

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◆ Key features of Year 2 (Option A)

- ◆ *Information and Communication Technology in Business* (HP7A 48) covered in full — this completes the range of software applications students will encounter, and complements existing knowledge
- ◆ Advanced Word Processing and Advanced Spreadsheets Units extend knowledge/skills from Year 1
- ◆ Most of the Units covered by the two Graded Units will be covered in Semester 1 (*Office Management* (HP6A 48) will be partly complete and *IT in Business: Advanced Databases* (HP0G 48) will be completed in Semester 2)
- ◆ Opportunities to integrate learning and assessment across Units are possible (see Section 6.2 for further details)

YEAR 2 — OPTION B

Semester 1	Semester 2
Office Management (HP6A 48) — SCQF level 8, 2 SQA Credits	Economic Issues: An Introduction (J461 47) — SCQF level 7, 1 SQA Credit
Human Resource Management Practice (J45T 48) — SCQF level 8, 2 SQA Credits	
IT in Business: Advanced Databases (HP0G 48) — SCQF level 8, 1 SQA Credit	Developing the Individual within a Team (HP3C 48) — SCQF level 8, 1 SQA Credit
Information and Communication Technology in Business (HP7A 48) — SCQF level 8, 2 SQA Credits	
Preparing Financial Forecasts (J5B0 48) — SCQF level 8, 1 SQA Credit	Presentation Skills (HH85HP79 48) — SCQF level 8, 1 SQA Credit
IT in Business: Advanced Spreadsheets (HP0H 48) — SCQF level 8, 1 SQA Credit	Administration and Information Technology: Graded Unit 2 (HP6J 48) — SCQF level 8, 1 SQA Credit
IT in Business: Advanced Word Processing (HP0N 48) — SCQF level 8, 1 SQA Credit	Administration and Information Technology: Graded Unit 3 (HP6K 48) — SCQF level 8, 1 SQA Credit
Seven Units studied: 7 at SCQF level 8 (6 credits completed)	Seven Units studied: 6 at SCQF level 8, 1 at SCQF level 7 (9 credits completed)

Rationale for Year 2 (Option B)

Option B provides a balance of skills and knowledge development across the two semesters based on the following:

- ◆ By studying the 2-credit Unit *Office Management* (HP6A 48) in Semester 1, it means that students will have completed the full Unit in preparation for the two Graded Units in Semester 2.
- ◆ By keeping *Human Resource Management Practice* (J45T 48) across the whole year, opportunities to integrate with *Office Management* (HP6A 48) remain.
- ◆ The IT Units *Information and Communication Technology in Business* (HP7A 48) (part of); *ITIB: Advanced Spreadsheets* (HP0H 48), *ITIB: Advanced Word Processing* (HP0N 48) and *ITIB: Advanced Databases* (HP0G 48) are all studied

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in Semester 1 — which are all covered in the two Graded Units. It also allows the knowledge and skills from Year 1 to be developed whilst still relatively fresh.

- ◆ *Information and Communication Technology in Business* (HP7A 48) is delivered across the two semesters.
 - a. In Semester 1 this Unit covers the theory of information (Outcome 1) which complements the three software applications and students are then introduced to project management using GANTT charts. It is likely these will be covered in Semester 1 (Outcome 2).
 - b. The introduction to project management in Semester 1 provides students with the knowledge/skills they will require for *Developing the Individual within a Team* (HP3C 48) and *Administration and Information Technology: Graded Unit 3* (HP6K 48).
 - c. . There are also opportunities to integrate delivery and assessment of Presentation Skills with Outcome 5 of this Unit if delivered in this order.

Key features of Year 2 (Option B)

- ◆ IT Units build on knowledge/skills acquired in Year 1
- ◆ Further opportunities to integrate *Information and Communication Technology in Business* (HP7A 48) Outcomes with wider range of Units including Graded Unit 3
- ◆ *Office Management* (HP6A 48), a key Unit in both Graded Units is completed in Semester 1

6.2 Overview of Units

An overview of each Unit delivered within Years 1 and 2 is given below. However, tutors should refer to the Unit specification for full details of the Knowledge and/or Skills to be covered and Evidence Requirements. The Evidence Requirements clearly state the type of evidence required, the standard of evidence required and any conditions of assessment. The Unit specification also contains guidance on the delivery and assessment of the Unit.

YEAR 1 Units

IT in Business: Word Processing and Presentation Applications (HP6G 47)

This 2-credit Unit is designed to develop skills and knowledge in word processing and presentation packages to aid business communication. Students will prepare materials for use by others internally and/or externally.

The Unit has four Outcomes:

In Outcome 1 students will produce business documents using word processing software to conform to a simple house-style.

In Outcome 2 they will perform mail merge (including simple filter tasks, and preparation of merged documents/labels)

In Outcome 3 they will evaluate the impact of current legislation in relation to information and equipment.

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In Outcome 4 they will create a business presentation using presentation software.

As students work through this Unit, they will develop skills in using the features of word processing and presentation software to produce high quality documents. Outcomes 1 and 2 may be assessed together by producing a range of documents from either a real work place situation or a given case study.

Outcome 3 may form the content for the presentation to be produced in Outcome 4. Legislation referred to is UK/Scottish legislation and checks should be made on a regular basis in case of changes/new legislation governing the storage, production and use of information and IT equipment.

Whilst there are no obvious opportunities to integrate delivery and assessment, students should be encouraged to apply the knowledge and skills acquired through the study of this Unit to the production of assessment evidence throughout their course as appropriate.

IT in Business: Spreadsheets (HP78 47)

This 1-credit Unit is designed to develop an understanding of spreadsheet design and how to use spreadsheet features and functions for practical use within a business organisation. There are three Outcomes and open-book conditions should be used for the assessment.

Students are required to design and create a spreadsheet to meet the needs of a business. This may be based on a hypothetical case study or real-life situation. Students must apply statistical functions and present information in an appropriate format including graphically. Students are also required to evaluate the information acquired and comment meaningfully on the implications for the business.

It is possible to carry out assessment for all Outcomes (1, 2 and 3) using a single case study broken down into a number of smaller tasks. The assessment evidence may be presented in a variety of forms, eg hard copies of screenshots, e-portfolio, stored on data stick etc.

There is scope to link this Unit with *Recording Financial Transactions* (HP6F 46) by creating templates to perform the book-keeping calculations in a spreadsheet.

IT in Business: Databases (HP6C 47)

This 1-credit Unit introduces the fundamental principles of database design and the use of database management software to aid decision-making in business.

Administrators within business organisations can often be responsible for the gathering, processing and presenting of information for other users. A common method business organisations use to do this is via an information management system, namely a database.

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The Unit has three Outcomes:

In Outcome 1 students will design a relational database structure from source documents.

In Outcome 2 they will modify and store data using a relational database.

In Outcome 3 they will interrogate the database through the use of query facility and present information using report facility to aid decision-making.

Students will learn simple database design rules, and then apply them to a given task. Once the design has been approved, they will then use a relational database application to create a database which meets the needs of the given problem. They will edit, filter and sort the database tables. They will also use 'Query' and 'Report' to interrogate the data to find answers to simple business solutions which will then be presented in a way which is meaningful to the user of the information.

Assessment evidence will be generated through a single assessment task, evidence for which may be produced in a variety of ways eg, via hard copies, e-portfolio or a virtual learning environment.

Office Administration (HP69 47)

This 1-credit Unit is intended to develop the knowledge and skills required of individuals working within the administrative function of a modern organisation. For clarity, the administrative function of an organisation supports the other management functions by, for example:

- ◆ Gathering, adapting, storing and distributing information in forms appropriate to end users.
- ◆ Using information systems to adapt data into good quality information.
- ◆ Providing specialised support to other departments including document and telecommunication management.
- ◆ Planning, organising and controlling support services to other departments to ensure that human and material resources are utilised effectively and efficiently.

The administration function therefore performs an important support role and students will study some of the relevant aspects through the four Outcomes of this Unit.

In Outcome 1 students must describe core activities within the administrative environment and evaluate current working practices.

In Outcome 2 students must evaluate the causes of, and coping strategies to deal with, work related stress.

In Outcome 3 students must design and evaluate an office system and procedure to improve communication and service to customers.

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In Outcome 4 students must explain current legal responsibilities of employers and employees in relation to the working environment and apply them to workplace practice.

Assessment evidence may be generated through responses to case studies or real work place situations. Many opportunities for integration of delivery and assessment of this Unit with other Units within the Course exist. Some examples include:

Outcomes 1 and 2 may be assessed together using a case study, and responses may be completed in the form of a report which would allow the same evidence to meet the requirements of Outcome 2 in *Communication: Business Communication* (HP75 47).

The delivery of Outcome 2 may be linked with *Behavioural Skills for Business* (J1E5 48) and *Personal Development Planning* (HP6M 47). The delivery and assessment of Outcome 3 may be linked with *Creating a Culture of Customer Care* (HP73 47), particularly Outcome 3.

Legislation referred to in Outcome 4 will be based on UK/Scottish Law and should be regularly checked for any changes. There are a number of useful websites, one which is particularly helpful is produced by the UK government for small businesses — www.gov.uk/browse/business This website explains the various requirements small businesses must adopt to ensure they meet existing legislation and covers employing staff, health and safety, recruitment and selection.

Digital Technologies for Administrators (HP0M 47)

This 1-credit Unit is design to develop knowledge of ICT networks and allow the development of the knowledge and skills required to use social media, collaborative software and web services effectively with an administrative environment. There are three Outcomes in this Unit.

In Outcome 1 students are required to investigate and explain the effective use of ICT networks in the modern business environment with the emphasis on supporting remote and flexible working.

In Outcome 2 students are required Investigate and explain the effective use of social software in the modern business environment.

In Outcome 3 students are required to use web services and collaborative software to inform, plan and organise work.

The assessment evidence could be a portfolio based on investigation and research of an assignment or a combination of practical tasks. This could be supplemented by knowledge evidence recorded by blog or wiki etc and/or responses to questions recorded on video, audio or in hard copy. There may be opportunities to integrate assessments with the Unit *Communication: Business Communication* (HP75 47).

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It is recommended that the delivery encourages realistic workplace practices, use of industry standard hardware and software, takes account of emerging technologies and provide recommendations for solutions to the issues identified. Delivery and assessment should be adapted over time to take into account emerging technologies.

Recording Financial Transactions (HP6F 46)

This 1-credit Unit is designed to enable students to develop the knowledge and skills required to provide financial data to a business in order to complete a trial balance, a VAT return and a bank reconciliation. It develops the knowledge and skills required to enable students to carry out the routine book-keeping tasks they would encounter in small to medium sized businesses.

There are three Outcomes in this Unit.

Outcome 1 requires students to post business transactions to ledger accounts using the principles of double entry bookkeeping and prepare a trial balance.

Outcome 2 requires the completion of a VAT Return by identifying relevant inputs and outputs from a set of book-keeping records or ledger accounts.

Outcome 3 requires students to reconcile a cash book with a bank statement and prepare a Bank Reconciliation Statement.

It is recommended that this unit be delivered and assessed in the order suggested by the Outcomes. It is possible to assess the Outcomes holistically by combining all three Outcomes or by combining Outcomes 1 and 2 or 1 and 3. While book-keeping or accounting software cannot be used for assessment of this unit, centres may allow learners to use non-accounting software such as word processing or spreadsheets. Where such software is used, no formulae should be included in any template provided to students. All formulae must be the work of the student.

The financial records and terminology used should be in accordance with current accounting standards.

Personal Development Planning (HP6M 47)

This 1-credit Unit helps students to take responsibility for their own learning and development. In particular it provides a framework for the development of the personal and general skills and qualities which employers seek in the workplace and which are increasingly recognised as underpinning success in personal life, in citizenship and in lifelong learning. The unit can be completed with the aim of progression to employment, from college to university, developing particular skills or another appropriate goal or combination of goals.

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Through a process of Personal Development Planning students will identify their skills, abilities and development needs and review these in the context of their own personal, educational and career aims. They will devise a personal action plan, then undertake the various actions identified and evaluate that plan. They will gather, organise and present evidence of each stage of the plan - including personal reviews — in their personal development portfolio.

There are three Outcomes in this Unit:

Outcome 1 — Students will create and maintain a personal development portfolio and a personal action plan.

Outcome 2 — Students will implement his/her personal action plan.

Outcome 3 — Students will monitor and evaluate the plan and its implementation.

The Unit focuses on the process of personal development planning — investigate, plan, implement and evaluate. Students will require regular, but non-directive, support to develop and demonstrate their ability to understand and apply this process. Support can be provided through a wide range of group and individual tutorial activities and guidance. The primary purpose is to encourage autonomy and self-directed learning and development. In this context this is demonstrated where the students are able to take responsibility for their own personal, educational and career development. The nature of the Unit requires that it be delivered over an extended period of time. This will normally be one academic session for full time students or two academic sessions for part time students.

The Unit should be assessed holistically. To achieve this, a student should create, maintain and present a portfolio of evidence — a personal development portfolio. The activities associated with the Unit should provide ample opportunities for students to generate and gather the required evidence for achievement.

Business Accounting (HP7K 47)

This 2-credit Unit enables students to develop their knowledge and understanding in the preparation and use of accounting information within a business organisation. Students will develop skills in preparing basic financial and management accounting reports and in interpreting and using financial information for decision making.

There are five Outcomes in this Unit. It is recommended that Outcomes 1 and 2 are assessed separately and that the assessment is integrated for Outcomes 3, 4 and 5.

In Outcome 1 students will prepare the financial statements for a limited company comprising an income statement, statement of financial position and statement of changes in equity and incorporating year-end adjustments.

Outcome 2 focuses on the preparation of management accounting information and students will prepare a cash budget. Further, students will calculate the break-even point for making business decisions; for example considering the launch of a new product.

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It is recommended that Outcomes 3, 4 and 5 are delivered and assessed using an integrated approach. These Outcomes cover: users of financial information and the purposes for which it is needed; sources of finance available to a business, both short term and long term; and an analysis of the performance and financial position of a business by looking at statements of cash flows and use of accounting ratios. The assessment could take the form of a case study covering these three areas.

Communication: Business Communication (HP75 47)

This 1-credit Unit is designed to help students analyse, summarise, evaluate and produce complex written communication. It also develops students' skills in presenting and responding to complex oral business information. It is recommended this Unit be taught and assessed within the subject area of the group award. The practical skills developed and assessed in this Unit may be integrated with other Units

Outcomes may be integrated with elements of the course which require the analysis and production of complex written and/or oral communication. There are three Outcomes:

Outcome 1 analyses and evaluates complex written business information and develops skills in reading and analysing complex text, summarising key information and evaluating the suitability of written text for its purpose. Assessment is undertaken in open-book conditions. Centres should ensure the authenticity of students' work.

Outcome 2 assists students in the production of complex written business documents. It covers selection of relevant information, sequencing for impact and effectiveness, appropriateness of language and style for formal business documents. Within the documents spelling, punctuation and grammar should be accurate. Students are also required to reference sources. Assessment is undertaken in open-book conditions. Centres should ensure the authenticity of students' work.

Outcome 3 requires students to present and respond to complex oral information in a business context. Students will plan and deliver an input to a formal business related event. The event may take the form of a meeting, event, webinar, etc. Assessment is undertaken in open-book conditions. Centres should ensure the authenticity of students' work.

It is possible to integrate Outcome 2 and Outcome 3, combining the report and meeting/event. Tutors should be advised setting up the meetings/events can be time consuming and it is recommended the report is marked at key stages and students given constructive feedback.

Creating a Culture of Customer Care (HP73 47)

This 1-credit Unit enables students to recognise and evaluate effective customer care. The Unit emphasises that customer care is a key area of importance and value to organisations and is, therefore, critical to the work of every employee.

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There are two Outcomes and evidence can be presented in a variety of ways, eg presentations, case study analysis, e-portfolio, etc.

Outcome 1 focuses on the analysis of the factors which contribute to a culture of customer care and the achievement of high standards of customer care.

In Outcome 2 students apply these principles to an organisation and evaluate its customer care strategy.

Behavioural Skills for Business (J1E5 48)

The aim of this 1-credit unit is to develop an understanding of the role of a manager as a leader and some of the key management skills required to meet an organisation's goals and objectives. It is possible to combine the 3 outcomes in this unit in a single holistic assessment eg by using a single case study.

Outcome 1 examines the role of the manager and the difference between a manager and a leader and the managerial activities that contribute to managerial effectiveness.

Outcome 2 covers the techniques used by managers to manage themselves and others in given situations – positive relationships, problem solving, time and stress management.

Outcome 3 examines behavioural strategies managers must apply in given situations – effective communication, conflict management, assertiveness strategies, influencing and negotiation strategies.

Human Resource Management: Introduction (J2FD 47)

This 1-credit Unit offers an introduction for students preparing to study Human Resource Management (HRM). Students explore the evolution of HRM and the role of HRM as a key function within an organisation looking at what factors are shaping current HR policy and practice.

It introduces students to the activities that make up HRM, the benefits and barriers to an effective HRM function and how these activities contribute to the success of an organisation.

There are three Outcomes with this Unit with two assessments.

Outcome 1 is intended to give students an overview of the changing face of HRM, focusing on the past, present and future. Students will be required to produce a 1000 word submission in a format of their choice.

Outcomes 2 and 3 lend themselves to holistic assessment with a combined task focused on a case study, explaining why the HRM function is important to everyone and the impact HRM has on the effective running of all organisations. Students have the opportunity to focus on one specific organisation or choose areas that are of

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particular interest to them. Their submission can be a report/video, interactive app or presentation.

Administration and Information Technology: Graded Unit 1 (HP6H 47)

This is one of three Units which will be graded. All units other than the three Graded Units are pass or fail. The purpose of this Unit is to enable students to draw information from across a number of Units to solve a range of business problems. Students will consolidate their understanding of mandatory Units and develop problem solving and analytical skills, as well as learning to apply their knowledge to new situations. This is designed to enhance students' ability to apply what they have learned to broader, more dynamic real-life situations.

The assessment takes the form of an examination divided into two papers. Paper 1 is a 45 minute multiple choice examination. Paper 2 is a 2 hour 15 minute examination, divided further into one section consisting of objective response questions, and another consisting of extended response questions.

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YEAR 2 Units

IT in Business: Advanced Word Processing (HP0N 48)

This 1-credit Unit is designed to enable students to develop and apply advanced word processing skills to assist in the production of business related documents. Students are required to solve problems and make decisions relevant to a working environment.

In Outcome 1 students are required to evaluate existing document processing procedures and explain the importance of an organisational house style.

In Outcome 2 students are required to create pro forma documents and macros to meet an agreed organisational house style.

In Outcome 3 students are required to perform an advanced mail merge.

In Outcome 4 students are required to apply advanced word processing skills to produce business documents to an organisational house style.

Assessment for this Unit can be generated through a case study or real workplace situation. It is suggested that the assessment is thematic and that there is correlation between the Outcomes; they may be assessed together in a particular context, for example within one organisation. A portfolio of evidence may be compiled and may be stored electronically or in hard copy format. The documents created in Outcome 2 may be used as examples of new templates and macros for Outcome 1. The house style generated in Outcome 1 and documents created in Outcome 2 may assist in the production of documents for Outcomes 3 and 4.

Students should develop in-depth technical skills to facilitate a high level of competence in the component functions of the word processing programme. They should also develop an awareness of professional issues such as legal, data management and ethical considerations during development and creation of business documents. An appropriate house style should be agreed between the student and the tutor. Students should recommend improvements to organisational house style taking into account corporate image, reputation, productivity, efficiency, quality and professionalism and acceptable mailable copy. The Unit will also develop critical and evaluative thinking skills to problem solve in a modern office environment.

IT in Business: Advanced Spreadsheets (HP0H 48)

This 1-credit Unit is designed to develop in-depth technical skills to facilitate a high level of competence in spreadsheet skills to support the management, analysis and forecasting of data. Students should also develop critical and evaluative thinking skills within this Unit. There are three Outcomes.

Outcome 1 — students are required to apply data management features using spreadsheet software.

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Outcome 2 — students are required to use spreadsheet analysis tools to forecast statistical data.

Outcome 3 — students are required to use a range of spreadsheet functions to propose solutions to business problems.

Assessment should be undertaken in open-book conditions. This Unit can be assessed holistically by a case study of an organisation or real workplace situation linking all three Outcomes. Students may produce a portfolio of spreadsheet analysis to provide solutions to the business problem(s). This evidence may be produced in a report, attaching spreadsheet results, which may be presented electronically or in printed form.

Throughout, students should develop the technical knowledge to apply spreadsheet software tools to solve business problems such as forecasting, statistical and what-if analysis and sharing and organising data with other programs to create information and communicate their findings.

It is recommended that *IT in Business: Spreadsheets* (HP78 47) be completed before undertaking this Unit.

IT in Business: Advanced Databases (HP0G 48)

This 1-credit Unit is designed to allow students to develop an understanding of database design and the use of advanced features of a database which can be used to support decision-making.

There are three Outcomes in this Unit.

Outcome 1 — students apply advanced design principles to improve the performance and integrity of a database.

Outcome 2 — students create a relational database that ensures data is consistent, secure and correct.

Outcome 3 — students create and use complex queries to manipulate data to aid decision-making.

This Unit may be assessed holistically. Outcome 1 requires evidence of analysis, this may be as a report with Outcomes 2 and 3 the related evidence for the report. The evidence may be presented electronically or in hard copy. Students may be presented with a flat file database (eg from a spreadsheet) which can be used as a basis for the database they will design in Outcome 1 and create in Outcome 2. This may then be used for the creation of complex queries for Outcome 3.

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The Unit takes the student through the design process prior to creating a database and then makes good use of the software features such as table formatting, referential integrity to restrict user input error. The student will design switchboard forms and sub-forms to control the user's movements through the database. Then the student will create a number of complex queries to provide managers with information to aid their decision-making. The Unit will help students develop confidence in designing relational databases.

Information and Communication Technology in Business (HP7A 48)

This 2-credit Unit is designed to develop students' knowledge and skills in identifying, evaluating, managing and presenting business information to facilitate and influence decision-making. There are five Outcomes in this 2-credit Unit.

In Outcome 1 — students are required to identify and evaluate the role of business information in decision making.

In Outcome 2 — students are required to describe and evaluate data communications system security and new ICT innovations.

In Outcome 3 — students are required to plan project development work using project management software to meet client needs.

In Outcome 4 — students are required to schedule project development work using project management software to meet client needs.

In Outcome 5 — students are required to create a presentation using appropriate presentation software.

Assessment of Outcomes 1, 2 and 3 can be linked, using an appropriate case study. Outcome 3 requires the use of Project Management software. Outcome 4 is a practical activity based on Outcome 3 and the evidence presented as a report. Outcome 5 is a practical assignment using presentation software. This Outcome could be linked with the Unit *Business: Graded Unit 2* (HP7D 48).

In the course of this Unit students should be able to pull together concepts and ideas from various other Units such as *Behavioural Skills for Business* (J1E5 48), *Business Culture and Strategy* (HP6R 48) and *Business: Graded Unit 2* (HP7D 48).

Presentation Skills (HP79 48)

This 1-credit Unit is designed to develop the skills required for the advanced use of presentation software, including a range of multi-media and to apply these skills to deliver effective presentations. There are three Outcomes.

Outcome 1 — students are required to plan and explain the key components of making a successful presentation.

Outcome 2 — students are required to prepare a screen based presentation on an agreed topic.

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Outcome 3 — students are required to deliver and evaluate a screen-based presentation.

Assessment should be undertaken in open-book conditions. This could be carried out using a holistic assessment that covers all Outcomes. This approach is likely to be the most valid and meaningful experience for learners, as the entire assessment can be built around a single presentation based on a task/subject of their own choice, either related to the Group Award or their own personal interest. Linking the assessment to other unit(s) within the Group Award may offer opportunities to integrate assessment.

Alternatively Outcome 1 could be assessed using a case study where learners provide recommendations based on the case study scenario. It is envisaged that the same presentation will be used for Outcomes 2 and 3, with learners preparing the presentation, delivering it and evaluating feedback. An exemplar instrument of assessment and marking guidelines have been produced for this Unit.

The ability to deliver effective presentations is a valuable skill and this Unit is about developing the practical skills for using presentation hardware and software, researching the topic and presenting the facts. It is also about the skills a public speaker needs to develop in terms of reading and handling an audience, delivery style, non-verbal communication and how to control nervousness. Visiting speakers would be an appropriate way to develop students' skills and knowledge.

There are opportunities to link the Unit with *Information and Communication Technology in Business* (HP7A 48) Outcome 5.

Economic Issues: An Introduction (J461 47)

This Unit introduces learners to fundamental issues in economics with a particular emphasis on the business environment. Learners will consider the basic economic problem, how consumers and other economic agents address this problem, and how markets can be used to allocate resources. Learners are introduced to the operation of markets and actions that can be taken to help avoid market failure. The Unit introduces the theory of National Income and the circular flow of income model.

Learners are required to analyse complex information on national policies and their application.

In Outcome 1 learners are required to explain the allocation of resources within the economy. In this they will cover aspects such as the basic economic problem, opportunity cost, determinants of demand and supply, interaction of demand and supply, and price and income elasticity.

In Outcome 2 learners are required to explain the theory of National Income. In this they will cover areas such as circular flow of income, injections and withdrawals, multiplier, measures of national income, difficulties in measuring national income, comparison of national income between countries and national income growth measured in monetary and real terms.

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In Outcome 3 learners are required to explain and evaluate the role of government policy in correcting market failures. In this they will cover the role of government in correcting market failures, current Government policy, Government policy instruments, and evaluation of Government policy.

Evidence for this Unit will be generated using a closed book examination with a standard completion time of 90 minutes completed under supervised conditions. The examination will contain questions that cover all three outcomes with an appropriate balance of marks allocated to the questions for each outcome. To achieve this Unit a learner must gain a minimum of 50% of the available 60 marks in the examination in order to pass the Unit. There are no gradings applied to the results and no remediation is permitted.

Where reassessment has to take place a different set of questions must be used on the second sitting.

The Evidence Requirements section of the Unit Specification sets out criteria which must be complied with when assessing this Unit.

Office Management (HP6A 48)

This 2-credit Unit introduces the essential skills required to effectively manage and organise an administrative environment. It is intended to develop students' skills and knowledge regarding managing and leading people and activities within the administration function to ensure that the administrative function provides relevant, effective and up-to-date services to its internal and external customers.

There are four Outcomes:

In Outcome 1 students consider the different ways of managing and leading people and activities within the office environment. In this Outcome they will consider the different levels of decision making within an organisation and their characteristics, the importance of operational planning, leadership, motivation and delegation as well as touching on the financial means of control.

In Outcome 2 students will identify appropriate ways of managing organisational change. Today's business environment is subject to rapid change. An appreciation of the causes of change, potential barriers to change and ways of implementing change are key tools in a manager's set of skills.

In Outcome 3 students will examine ways of managing and co-ordinating the recruitment and selection process for administrative staff ensuring that they select the most appropriate individuals for a carefully defined task whilst ensuring attention is paid to current legislation regulating recruitment and selection.

In Outcome 4 students will evaluate the role of training and development within the office environment to ensure that the skills and knowledge of the current workforce are appropriate for current and future demands.

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There are significant opportunities to integrate delivery and assessment of Outcomes within this Unit to other Units — full details are provided in the section on integration. References should also be made to Year 1 Units to remind students of existing knowledge — *Office Administration* (HP69 47), *Behavioural Skills for Business* (J1E5 48) and *Business Accounting* (HP7K 47) to name but a few.

Assessment evidence will usually be generated in response to case studies and as already mentioned may be integrated with other Units.

Preparing Financial Forecasts (J5B0 48)

This 1-credit accounting unit contains three Outcomes. It is recommended that the unit be delivered in the order of the outcomes as this is a logical sequence. This unit should be assessed by individual assessment tasks. Learners could be encouraged to use a spreadsheet package to produce the management accounting reports. Centres are reminded that prior verification of centre-devised assessments would help to ensure that the national standard is being met. Where learners experience a range of assessment methods, this helps them to develop different skills that should be transferable to work or further and higher education.

Outcome 1 covers the preparation of budgets within a manufacturing environment. Students will learn how to prepare a sales budget from given data, and how to then prepare a production budget to see if those sales levels can be met. Thereafter, they will prepare a cash budget which will require them to allow for timing differences in terms of sales revenue being received and operating expenses being paid to ensure that the business has enough cash at every given point during the period. The budgets will cover a minimum period of six months and students will be required to report their findings to management. Students will learn about ways in which the cash position of a business could be improved, including short-term sources of finance, to allow them to make suitable recommendations to management should that be appropriate.

Outcome 2 introduces students to marginal costing techniques and the concept of cost behaviour. They will learn the difference between fixed and variable costs, the effect that these have on short-term decision making and the impact of not understanding how these costs affect the profitability of a business. They will learn about break-even analysis, how to calculate the break-even point for a project and also the margin of safety — two very important components of marginal costing. Students will also be introduced to the concept of limiting factors, which is basically something that will prevent a business maximising their productivity in a particular period. This could be lack of materials, labour or production hours or even lack of funds. Finally, they will learn how to present their findings graphically using a spreadsheet package and make a recommendation to management on the best course of action based on their analysis

Outcome 3 looks at the application of investment appraisal techniques — both traditional and discounted cash flow — as an aid to decision-making. Students will also be introduced to relevant costing concepts which help identify what items should be included in the appraisal, and what are irrelevant, and should therefore be excluded. They will also consider the effects of taxation on a project but this will not

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be formally assessed in this unit. Students will then use the results of their analysis to make a recommendation to management as to whether a particular project is viable and therefore pursued, or not.

Developing the Individual within a Team (HP3C 48)

This 1-credit unit is designed to enable students to demonstrate the knowledge and skills required to participate effectively in team projects and to lead teams completing projects.

There are three Outcomes in this Unit. It is recommended that:

In Outcome 1 students investigate the skills required by team members to ensure effective team performance.

Outcome 2 focuses on the analysis of the membership, development, leadership and effectiveness of a team.

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In Outcome 3 students evaluate their own skills and roles through participation in, and leadership of, a team project.

It is recommended that the assessment of Outcomes 1 and 2 is integrated. A case study or real-life work-based situation could be used. The assessment of Outcome 3 requires students to work with others in a collaborative project.

The Core Skill of *Working with Others* at SCQF level 6 is embedded within this Unit.

SQA Advanced Diploma in Administration and Information Technology Graded Unit 2 (HP6J 48)

Graded Unit 2 is an examination split into two papers — one comprising short response questions and one comprising extended response questions. It is designed to enable students to integrate their knowledge from across the course, particularly the identified Units and to develop critical and evaluative skills.

There is no new content, rather the Unit draws on content from seven of the mandatory units within the SQA Advanced Diploma and requires students to apply it to scenarios based on real or hypothetical situations. This is designed to enhance students' ability to apply what they have learned to broader, more dynamic real-life situations.

SQA Advanced Diploma in Administration and Information Technology Graded Unit 3 (HP6K 48)

This is a project-based Unit on seven Units (9 credits), 8 of which will be delivered in Semester 1. The Graded Unit comprises a case study investigation which is carried out in three phases — planning, implementation and evaluation. It is intended to develop a student's skills in researching, planning, analysing and evaluating and to consolidate their knowledge in the component units.

6.3 Opportunities for integration of Units

Integration means identifying opportunities to combine areas of learning or assessment. This could mean devising one lesson that includes teaching two related topics or devising one assessment task which assesses more than one Outcome. A single assessment task could assess more than one Outcome from a Unit, or could bring Outcomes from different Units together in one task. This approach can reduce the overall number of assessment tasks needed, which is beneficial for students and for tutors.

As an example, the Unit *Communication: Business Communication* (HP75 47), Outcome 2 requires students to produce complex written business documents (which can be one or more documents) of approximately 1,500 words but which must conform to a range of standards. The content of the 'complex written business documents' could be derived from a topic from another theory based Unit to form the basis of the 'formal business report' (e.g. *Human Resource Management: Introduction* or *Managing People and Organisations*). In this way, two Outcomes are assessed in a single assessment activity.

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Based on the proposed delivery of Years 1 and 2 the following opportunities exist for integration of delivery and/or assessment:

YEAR 1

Unit code	Unit title and integration opportunity
HP6G 47	<p>IT in Business: Word Processing and Presentation Applications</p> <p>The knowledge and skills acquired regarding the production of business documents should be applied throughout the Units in the Administration and Information Technology programme — for example when producing reports, notice of meeting and agendas, letters, etc for <i>Communication: Business Communication</i> and other theory subjects.</p>
<p>HP6F 46</p> <p>and</p> <p>HP78 47</p>	<p>Recording Financial Transactions</p> <p>IT in Business: Spreadsheets</p> <p>Students often have to be taught financial business documents when learning about spreadsheets. Combining the teaching of these two Units will help students learn why they layout financial documents in a particular way.</p> <p>Assessment can also be combined for Outcome 1 — the assessment would need to be conducted in two parts:</p> <p>Part 1 — the setting up of financial documents, which includes linking the various spreadsheets.</p> <p>Part 2 — would need to be carried out under closed-book conditions but students could complete the <i>Recording Financial Transactions</i> assessment using a spreadsheet.</p>
<p>HP69 47</p> <p>and</p> <p>HP6M 47</p> <p>J1E5 48</p> <p>HP73 47</p> <p>HP75 47</p>	<p>Office Administration</p> <p>Personal Development Planning Outcome 2 — Evaluate the causes of, and coping strategies to deal with, work related stress. Integrate topic for learning and assessment with <i>Personal Development Planning</i>. Although not explicitly stated in the Unit specification the various topics of personal development that could be covered include: causes and coping with stress, assertiveness, planning skills, self-awareness, etc.</p> <p>Behavioural Skills for Business Outcome 3</p> <p>Creating a Culture of Customer Care – Integrate with Outcome 3 — Design and evaluate an office system and procedure to improve communication and service to customers.</p> <p>Outcome 2 and/or 3 could form the basis of Communication: Business Communication Outcome 2.</p>

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YEAR 1 (cont)

Unit code	Unit title and integration opportunity
HP0M 47 HP75 47	<p>Digital Technologies for Administrators and Communication: Business Communication</p> <p>Students could use <i>Digital Technologies for Administrators</i> Outcome 1 as a basis for developing their communication skills. As they research for Outcome 1, they could analyse a complex document (<i>Communication</i> Outcome 1); they could plan and participate in a business related event/meeting to share their findings with other students (<i>Communication</i> Outcome 3) and then on the basis of their shared information, they could produce a report in which they have evaluated existing technology within the administration function and provide recommendations (<i>Communication</i> Outcome 2 and <i>Digital Technologies for Administrators</i> Outcome 1).</p>

YEAR 2

Unit code	Unit title and integration opportunity
HP6A 48 J45T 48	<p>Office Management and Human Resource Management Practice</p> <p>Outcome 3 of <i>Office Management</i> and Outcome 1 of <i>Human Resource Management Practice</i> are about the recruitment, selection and recruitment of staff.</p> <p>Outcome 3 of <i>Human Resource Management Practice</i> covers the appraisal process which can complement Outcome 2, Managing change and Outcome 4 Training and development of staff in <i>Office Management</i>.</p>
HP7A 48 HP3C 48	<p>Information and Communication Technology in Business and Developing the Individual within a Team</p> <p>Outcomes 3 and 4 of <i>Information and Communication Technology in Business</i> focus on Project management — there may be opportunities to develop these skills in the project being undertaken by students as part of the Unit <i>Developing an Individual within a Team</i>.</p>
HP79 48 HP7A 48	<p>Presentation Skills and Information and Communication Technology in Business</p> <p>Outcome 5 of <i>Information and Communication Technology in Business</i> and Outcome 2 of <i>Presentation Skills</i> requires students to produce a presentation using presentation software which must include multi-media elements.</p>

7 Assessment in an SQA Advanced Diploma

7.1 Assessment in learning and for certification

Assessment is the process of evaluating a student's learning.

Assessment takes place throughout the learning and teaching processes as well as the final assessment for certification. It can take many forms (for example: practical exercises, case studies, extended response questions) and can be used for different purposes — including identifying prior knowledge, identifying gaps in learning, providing feedback to students as well as measuring student attainment.

Assessment as part of the learning process is called **formative** assessment. It provides developmental feedback to a student and tutors so that they can adjust their plan for future learning. It is not recorded for external purposes. **Formative** assessment is often called 'assessment for learning'.

Summative assessment is carried out for the purpose of certification. Through **summative assessment**, students provide evidence to demonstrate that they can achieve the Evidence Requirements detailed in the statement of standards of the relevant Unit specification. It is generally undertaken at the end of a learning activity or programme of learning and is used to make a judgement on the student's overall attainment.

7.2 Assessment planning of an SQA Advanced Diploma

All SQA Advanced Diploma qualifications are **summatively assessed** using a mix of continuous Unit assessment and Graded Unit assessments. It is helpful for students, the Course Team and the internal verifiers if the Course Team has an overview of when summative assessments are likely to occur. It is, therefore, common practice for a Course Team, prior to the start of course delivery to agree the overall learning, teaching and assessment plan for the course. Part of this process requires tutors to agree when each Unit in the course will be **summatively assessed**.

In situations where Units of a course are being delivered in parallel, it is important that Course Teams make sure that the assessment load placed on students is manageable, although it is recognised that by its very nature summative assessments will occur towards the end of learning.

7.3 Planning the Unit summative assessment

For each Unit, it is helpful for tutors/assessors to draw up a Unit assessment plan which:

- ◆ describes what is to be assessed.
- ◆ says what assessment methods will be used.
- ◆ describes how the assessments will be administered — eg practical, online etc.
- ◆ defines opportunities for integrating assessment.
- ◆ provides a timetable for when the assessment will take place.

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- ◆ notes arrangements that need to be made to take account of additional support needs or prior learning.
- ◆ describes the measures to be taken to ensure that the evidence produced is authentic and current.
- ◆ describes how and when requirements for record-keeping and quality assurance processes will be met.

7.4 Negotiating summative assessments with the students

Ultimately, it is up to the tutor to determine when a student is ready for summative assessment (within the agreed time constraints of the course timetable). A good way of gauging if a student is ready for assessment is to use a **practice assessment** (a final formative assessment which mirrors the summative assessment in terms of assessment method and an aspect of the Evidence Requirement where appropriate but it must not contain the same task detail as the summative assessment).

The tutor can use this assessment to identify the level of an individual student's competence and the outcome can help the tutor determine if the student is ready to attempt the summative assessment or if the student still has gaps in knowledge and understanding that need to be addressed through further work.

It is good practice to communicate assessment plans to students as early as possible in the course so that they know what to expect. A copy of the **proposed Course Assessment Plan** may be given to students at the start of the course, often during course induction. Thereafter, it is up to each tutor to make sure that students receive early warning of when assessment is likely to take place.

7.5 Summative Assessment Support Packs

Assessment Support Packs are produced by SQA and are made available to centres for all Units in this SQA Advanced Diploma. Assessment Support Packs are intended solely for the purpose of assessment of students against the standards given in the Unit specifications. **They must not be released prior to the assessment or be distributed for any other purpose. It is the centre's responsibility to maintain the security of all Assessment Support Packs. Students should not be permitted to retain Assessment Support Packs after the assessment is completed.**

A Unit Assessment Support Pack will contain:

- ◆ details of the conditions under which the assessment is to be carried out.
- ◆ assessment tasks for each Outcome.
- ◆ a marking scheme or model answer.
- ◆ checklists (where appropriate).

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It is vital that tutors:

- ◆ adhere to the conditions for the assessment, ie open-book, closed-book, controlled conditions.
- ◆ mark assessments consistently in line with the marking scheme or model answer provided.
- ◆ keep all Assessment Support Packs secure so that they can be used for future student assessments.

Once the student has completed the summative assessment, it is good practice for tutors to mark their student's work quickly and provide constructive feedback.

7.6 Accounting Units — summative Assessment Support Packs — Error Tolerance Guidance

Within the Accounting Units an error tolerance is allowed within the assessments. The Unit specification and Assessment Support Pack, for each Unit, states the number of errors allowed for each Outcome. Errors are classified as either an 'arithmetic error' or an 'error of principle'. Appendix 3 contains further guidance in the form of '**Error Tolerance Guidance Notes**'.

8 Assessment Strategy and Plan

8.1 SQA Advanced Diploma in Administration and Information Technology Assessment Strategy

A guide to the type and number of assessments in the programme is shown below.

Unit	Assessment — Year 1				
	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
Office Administration (HP69 47)	Open-book report		Open-book report	Open-book report	
Communication: Business Communication (HP75 47)	Open-book Analysis and evaluation of complex business information	Open-book Production of complex business documents	Open-book Plan and deliver an input to a formal business related event		
Digital Technologies for Administrators (HP0M 47)	Online closed-book questions	Online closed-book questions	Practical task based on case study		
	OR				
	Portfolio evidence from open-book practical tasks based on investigation of case study or real work				
Creating a Culture of Customer Care (HP73 47)	Closed-book report		Open-book report		
IT in Business: Word Processing and Presentation Applications (HP6G 47)	Practical tasks – Research and production of documents using word processing and presentation software				
Recording Financial Transactions (HP6F 46)	Closed-book Practical task	Closed-book Practical task	Supervised Practical task with access to pro-forma		
IT in Business: Spreadsheets (HP78 47)	Open-book practical task(s). May be one large task divided into smaller tasks				
Personal Development Planning (HP6M 47)	Portfolio of evidence				

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Unit	Assessment — Year 1				
	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
Human Resource Management: Introduction (J2FD 47)	Open-book				
IT in Business: Databases (HP6C 47)	Open-book, Practical tasks		Open-book Practical task		
Behavioural Skills for Business (J1E5 48)	Open-book report				
Business Accounting (HP7K 47)	Closed-book task	Closed-book task	Open-book report		
Administration and Information Technology: Graded Unit 1 (HP6H 47)	Closed-book examination comprising two papers.				

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Unit	Assessment — Year 2				
	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
IT in Business: Advanced Word Processing (HP0N 48)	Reflective log	Practical tasks	Report based on practical tasks	Practical tasks	
IT in Business: Advanced Spreadsheets (HP0H 48)	Practical tasks				
IT in Business: Advanced Databases (HP0G 48)	Report	Practical tasks			
Information and Communication Technology in Business (HP7A 48)	Report based on case study		Project planning task using software		Create a presentation (no verbal delivery)
Presentation Skills (HP79 48)	Open-book practical task - create and deliver a screen based presentation on an agreed topic. Justify methods chosen and evaluate its success.				
Office Management (HP6A 48)	Open-book Case study	Open-book Case study	Open-book Case study	Open-book Case study	
Human Resource Management Practice (J45T 48)	Open-book Case study	Open-book Case study	Produce Guidelines	Produce Information leaflet and Guidance	
Developing the Individual within a Team (HP3C 48)	Extended response questions	Team analysis/ evaluation	Reflective log		
Economic Issues: An Introduction (J461 47)	Question paper controlled conditions with notes	Question paper controlled conditions with notes	Open-book short investigative exercise		
Preparing Financial Forecasts (J5B0 48)	Open-book supervised	Open-book supervised	Open-book supervised		
Administration and Information Technology: Graded Unit 2 (HP6J 48)	Closed-book examination comprising two papers.				
Administration and Information Technology: Graded Unit 3 (HP6K 48)	Project based on a Case Study				

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8.2 SQA Advanced Diploma in Administration and Information Technology Course Assessment Plan

Suggested course assessment schedules for Year 1 and Year 2 are found in Appendices 2a and 2b.

They are based on two semesters of 17 weeks. Where centres have a different length of semester, schedules should be amended accordingly.

If centres decide to deliver Units in a different order, they should also amend their schedules accordingly.

8.3 SQA Advanced Diploma in Administration and Information Technology Graded Unit assessments

Students will take a 1-credit Graded Unit at SCQF level 7 in the first year of the SQA Advanced Diploma, and a further two 1-credit Graded Units at SCQF level 8 in the second year of the SQA Advanced Diploma Group Award.

The Graded Units take the form of:

Administration and Information Technology: Graded Unit 1 (HP6H 47) — Examination at SCQF level 7 — 1 SQA Credit

Administration and Information Technology: Graded Unit 2: (HP6J 48) — Examination at SCQF level 8 — 1 SQA Credit

Administration and Information Technology: Graded Unit 3 (HP6K 48) — Project (Investigation) at SCQF level 8 — 1 SQA Credit

Administration and Information Technology: Graded Unit 1 (HP6H 47) is assessed by a timed, closed-book examination. It consists of an examination of three hours, comprising two question papers — an objective response question paper and an extended response question paper.

Evidence should be generated through assessment undertaken in controlled conditions. The objective response question paper (which is worth 30% of the total marks) is a 45 minute, closed-book examination undertaken in controlled conditions. The extended response question paper (which is worth 70% of the total marks) is a two-hour 15 minute closed-book examination undertaken in controlled conditions.

The two papers constitute a single assessment event, however a break may be scheduled between them. If a learner does not pass either paper, they must re-sit both papers.

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

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HP69 47	<i>Office Administration</i>
HP6G 47	<i>IT in Business: Word Processing and Presentation Applications</i>
HP0M 47	<i>Digital Technologies for Administrators</i>
HP6C 47	<i>IT in Business: Databases</i>
HP78 47	<i>IT in Business: Spreadsheets</i>

This assessment should take place towards the end of the programme to ensure that students have covered the topics which will be assessed within the Graded Unit.

An Assessment Support Pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 7.

Administration and Information Technology: Graded Unit 2: (HP6J 48) is a timed, closed-book examination. It will consist of a written examination of three hours — comprising two question papers — a restricted response question paper and an extended response question paper.

Evidence should be generated through examination undertaken in controlled conditions. The restricted response question paper, which is worth 40% of the total marks, is a one hour closed-book examination undertaken in controlled conditions. The extended response question paper, which is worth 60% of the total marks, is a two hour closed-book examination undertaken in controlled conditions.

The two papers constitute a single assessment event, however a break may be scheduled between them. If a learner does not pass either paper, they must re-sit both papers

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

HP0N 48	<i>IT in Business: Advanced Word Processing</i>
HP0H 48	<i>IT in Business: Advanced Spreadsheets</i>
HP0G 48	<i>IT in Business: Advanced Databases</i>
HP6A 48	<i>Office Management</i>
HP7A 48	<i>Information and Communication Technology in Business</i>
HP79 48	<i>Presentation Skills</i>
HP3C 48	<i>Developing the Individual within a Team</i>

This will be a further opportunity to develop examination skills. Students will be able to draw on their experiences of Graded Unit 1 and identify effective revision skills and examination techniques.

An Assessment Support Pack and marking guidelines have been produced to indicate the national standard of achievement required at SCQF level 8.

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Administration and Information Technology: Graded Unit 3 (HP6K 48) is assessed by the use of a project based on a case study.

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

HP6A 48	<i>Office Management</i>
HP7A 48	<i>Information and Communication Technology in Business</i>
HP79 48	<i>Presentation Skills</i>
HP0N 48	<i>IT in Business: Advanced Word Processing</i>
HP0H 48	<i>IT in Business: Advanced Spreadsheets</i>
HP0G 48	<i>IT in Business: Advanced Databases</i>
HP3C 48	<i>Developing the Individual within a Team</i>

Students will have the opportunity to plan, implement and evaluate a research project. They should draw on the knowledge across the course even though the main focus will be on specific Units. They will demonstrate independent learning skills and the ability to apply knowledge and skills to tasks in different context; this is valued by employers and HE institutions.

The project is divided into three stages — Planning, Developing and Evaluation. Students are required to meet the minimum Evidence Requirements for each stage to achieve the overall Unit. Achievement is then graded according to the final overall mark.

The Core Skill of *Problem Solving* at SCQF level 6 is embedded and therefore automatically certificated on successful completion of the Unit.

In addition to the integration of knowledge and skills needed to complete the project investigation, students will develop their skills in planning, negotiation, research, analysis, time management and problem solving. The Core Skill of *Problem Solving* at SCQF level 6 is embedded and therefore automatically certificated on successful completion of the Unit.

8.4 What happens if a student does not achieve an assessment?

If a student fails to demonstrate competence in a summative assessment, it is good practice to communicate this to the student quickly. Tutors should take time to individually feed back to students where they went wrong. Having given feedback, tutors should then advise students on what they need to do to prepare for re-assessment.

The student then undertakes additional work as discussed with the tutor, this is called remediation. It is when the student revises class work or practises skills covered in class **before** they attempt the re-assessment. It is important that students do get time to consolidate their knowledge and understanding before being re-assessed.

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Re-assessment may take a variety of forms.

- ◆ For some assessments, students may be allowed to provide additional information, eg if a student has submitted a report based on a piece of independent research, she/he would be allowed to add the missing evidence and resubmit the report. The new information should be highlighted in such a way to show that it had been added, eg underlined, coloured and dated in the margin.
- ◆ For practical tasks related to their use of information technology, students may be permitted to correct work and resubmit — the original submission and the re-submission should both be kept.
- ◆ For multiple choice, short response and Graded Units, students may be required to attempt a completely new assessment instrument.

Where specific action has to be taken for re-assessment, details will be noted in the Unit specification and tutors must be familiar with the Unit specification requirements for re-assessment.

It is important to note that re-assessment does **not** always require that students complete a full new assessment. Re-assessment may (and often does) allow students to re-attempt the part of the Outcome that they have not completed to a standard which meets the Unit specification.

For Units other than Graded Units, SQA provides only **one** summative assessment and it is extremely important that centres produce their own **alternative** assessments. These assessments can be used for re-assessment purposes.

Once a draft assessment has been prepared by the centre it should first be quality checked by centre staff (internally verified) and submitted to SQA for prior-verification to ensure that it is fit for purpose⁵.

If a student fails to reach the pass mark in the Graded Unit 1 — Examination then he/she should be allowed to sit an alternative examination before the beginning of the next session to allow progression to Year 2. Students must complete all aspects of the new assessment instrument.

⁵ For tutors seeking support in this process, an SQA Academy course is available – *Produce HN Assessments for successful prior verification* (<https://www.sqaacademy.org.uk>)

9 Quality Assurance

SQA is committed to providing qualifications and support to match the needs of individuals, society and the economy of Scotland and internationally. SQA believes that global interaction in education and training benefits our customers, clients, partners and SQA through the sharing of expertise and experience.

SQA has a balanced portfolio of qualifications that is inclusive, facilitates progression, reflects Scotland's educational, economic, social and cultural needs and changes, and supports education and training worldwide.

SQA works in partnership with our approved centres to achieve our shared goals of excellence and consistency. This ensures that SQA's qualifications continue to meet the requirements all users of our qualifications.

SQA's quality assurance models are designed to ensure that assessment decisions made to national standards are correct and consistent, and that national standards are maintained. We are committed to maintaining an assessment and quality system that is easy to understand, effectively administered, publicly accountable, and cost-effective to operate.

As well as working with centres to manage and enhance the quality of SQA qualifications, SQA routinely monitors its own performance. SQA establishes processes that need to be followed and submit these to regular auditing. This includes systematic evaluation and review of the effectiveness of our quality management processes. SQA also monitors standards across all our qualifications over time, to ensure consistency. Feedback from stakeholders is an integral part of SQA's review activities.

SQA is subject to external audit by a number of agencies, including the Scottish Government.

10 Verification

10.1 Introduction

SQA regularly monitors centres to ensure that they have the resources and expertise to assess students against the qualification criteria. SQA's quality assurance processes have been developed to ensure that national standards are applied to internally assessed Units or course components.

To maintain the credibility of SQA qualifications, we rely on effective collaboration with centres to ensure national standards are maintained across all qualifications at all levels.

Verification is the procedure that SQA uses to make sure that centres' assessment decisions are valid and reliable and are in line with national standards.

10.2 Why do we need verification?

Verification is one of a range of Quality Assurance measures used by SQA to confirm that:

- ◆ centres' assessment decisions are sound (ie valid, reliable and practicable).
- ◆ national standards are being uniformly applied.
- ◆ assessments are accurately and consistently applied across all students and levels.

This ensures qualifications and certification are credible with all students being assessed to a common standard.

10.3 Internal verification

Centres are responsible for the internal verification of their assessments. This means that centres should have an internal verification system — a system of having quality checks in place — which can be operated throughout the centre. Each tutor who is responsible for the assessment of students and/or internal verification of student material should:

- ◆ be made aware of their centre's quality assurance procedures.
- ◆ comply with these procedures.

Centres will appoint staff members to be internal verifiers. Internal verifiers will ensure that assessors apply standards of assessment uniformly and consistently. They should keep records of internal verification activity for external verifiers to access. Examples of records include:

- ◆ evidence of planned verification for the semester which conforms to the centre's verification strategy.
- ◆ minutes of meetings where assessment work is examined and where discussion about acceptable standards is noted and decisions recorded.

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- ◆ internal verification forms showing which students' work has been verified and the outcome. Note where an assessor carries out observations, internal verifiers should also observe the assessor.
- ◆ evidence of discussion and support of assessors, particularly where student work has not been accepted by the internal verifier.
- ◆ evidence of reporting back to the Course Team, any recommendations/actions required and evidence that these are acted upon.

10.4 External verification

To ensure national consistency in assessment decisions, SQA appoints experienced teachers/lecturers who have good, recent experience in the delivery and assessment of their subject to carry out external verification in centres. SQA will notify the SQA Co-ordinator if your centre has been selected for verification.

SQA wants to encourage centres and staff to see verification in a positive light, as a valuable Quality Improvement tool.

Appendix 1: Professional Body Recognition

Institute of Administrative Management (IAM)

Graduates of the SQA Advanced Diploma in Administration and Information Technology are eligible for Member grade membership of the Institute of Administrative Management (MInstAM). For more information see www.instam.org

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Appendix 1a: Core Skills Year 1⁶

Unit code	Unit title	Communication		Numeracy		ICT		Problem Solving			Working with Others	
		Written	Oral	Graphical Information	Using Number	Accessing Information	Providing/Creating Information	Critical Thinking	Planning and Organising	Reviewing and Evaluating	Working Cooperatively with Others	Reviewing Co-operative Contribution
HP6G 47	IT in Business: Word Processing and Presentation Applications	SCQF 5 S				SCQF 6 S	SCQF 5 E	SCQF 5 E				
HP78 47	IT in Business: Spreadsheets			SCQF 5 E	SCQF 5 E			SCQF 5 E	SCQF 5 S	SCQF 5 S		
HP6C 47	IT in Business: Databases					SCQF 6 E	SCQF 6 E	SCQF 6 E	SCQF 6 E	SCQF 6 E		
HP69 47	Office Administration	SCQF 6 S	SCQF 6 S									
HP0M 47	Digital Technologies for Administrators	SCQF 6 S		SCQF 6 S				SCQF 6 E	SCQF 6 E	SCQF 6 E	SCQF 6 S	
HP6F 46	Recording Financial Transactions			SCQF 5 S	SCQF 5 E							
HP6M 47	Personal Development Planning							SCQF 6 S	SCQF 6 S	SCQF 6 S		
HP75 47	Communication: Business Communication	SCQF 6 E	SCQF 6 E			SCQF 6 S	SCQF 6 S	SCQF 6 S	SCQF 6 S	SCQF 6 S	SCQF 6 S	SCQF 6 S
J1E5 48	Behavioural Skills for Business	SCQF 6 S	SCQF 6 S					SCQF 6 S	SCQF 6 S	SCQF 6 S		
HP74 47	Human Resource Management: Intro	SCQF 6 S	SCQF 6 S					SCQF 6 S				
HP7K 47	Business Accounting	SCQF 5 S	SCQF 5 S		SCQF 6 E							

⁶ S = signposted, E = embedded

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Unit code	Unit title	Communication		Numeracy		ICT		Problem Solving			Working with Others	
		Written	Oral	Graphical Information	Using Number	Accessing Information	Providing/Creating Information	Critical Thinking	Planning and Organising	Reviewing and Evaluating	Working Cooperatively with Others	Reviewing Co-operative Contribution
HP73 47	Creating a Culture of Customer Care	SCQF 6 S	SCQF 6 S					SCQF 6 S		SCQF 6 S		
HP6H 47	Administration and Information Technology: Graded Unit 1											

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Appendix 1b: Core Skills Year 2⁷

Unit code	Unit title	Communication		Numeracy		ICT		Problem Solving			Working with Others	
		Written	Oral	Graphical Information	Using Number	Accessing Information	Providing/Creating Information	Critical Thinking	Planning and Organising	Reviewing and Evaluating	Working Cooperatively with Others	Reviewing Co-operative Contribution
HP0N 48	IT in Business: Advanced Word Processing	SCQF 5 S				SCQF 6 S		SCQF 6 E	SCQF 6 S			
HP0H 48	IT in Business: Advanced Spreadsheets			SCQF 6 E	SCQF 6 E		SCQF 5 S	SCQF 6 E	SCQF 6 S			
HP0G 48	IT in Business: Advanced Databases	SCQF 6 S				SCQF 6 E	SCQF 6 E	SCQF 6 S				
HP7A 48	Information and Communication Technology in Business	SCQF 6 S				SCQF 6 S	SCQF 6 E	SCQF 6 E	SCQF 6 E	SCQF 6 S		
HP79 48	Presentation Skills	SCQF 5 S	SCQF 5 S			SCQF 5 S	SCQF 5 S	SCQF 6 E	SCQF 6 E	SCQF 6 E		
J461 47	Economic Issues: An Introduction	SCQF 6 S	SCQF 6 S					SCQF 5 S	SCQF 5 S	SCQF 5 S		
HP6A 48	Office Management	SCQF 6 S	SCQF 6 S					SCQF 6 E	SCQF 6 S	SCQF 6 S		
J5B0 48	Preparing Financial Forecasts			SCQF 6 E	SCQF 6 E			SCQF 5 E				
J45T 48	Human Resource Management Practice											
HP3C 48	Developing the Individual within a Team										SCQF 6 E	SCQF 6 E

⁷ S = signposted, **E** = embedded

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Unit code	Unit title	Communication		Numeracy		ICT		Problem Solving			Working with Others	
		Written	Oral	Graphical Information	Using Number	Accessing Information	Providing/Creating Information	Critical Thinking	Planning and Organising	Reviewing and Evaluating	Working Cooperatively with Others	Reviewing Co-operative Contribution
HP6J 48	Administration and Information Technology: Graded Unit 2											
HP6K 48	Administration and Information Technology: Graded Unit 3	SCQF 6 S	SCQF 6 S									

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Appendix 2a: Year 1, Semester 1 — Assessment Plan (Option A)

Unit title\Week	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Office Administration (HP69 47)									1/2				4			3	
Communication: Business Communication (HP75 47)					1					2					2		
Digital Technologies for Administrators (HP0M 47)											1/2					3	
Creating a Culture of Customer Care (HP73 47)											1/2				3		
IT in Business: Word Processing and Presentation Applications (HP6G 47) (continued in Semester 2)																	
Recording Financial Transactions (HP6F 46)							1					2				3	
IT in Business: Spreadsheets (HP78 47)								1						2/3			
Personal Development Planning (HP6M 47) — over two semesters	Regular reviews of portfolio — S1 and S2																

Number '1', '2', etc indicates Outcome being assessed

'1/2' indicates integration of assessment

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Appendix 2a: Year 1, Semester 2 — Assessment Plan (Option A)

Unit title\Week	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Personal Development Planning (HP6M 47)	Regular reviews of portfolio — S1 and S2																
Human Resource Management: Introduction (HP74 47)						1						2				3	
IT in Business: Word Processing and Presentation Applications (HP6G 47)									1 - 4								
IT in Business: Databases (HP6C 47)											1/2				3		
Behavioural Skills for Business (HP7K 47)													1-3				
Business Accounting (HP7K 47)					1			2						3-5			
Administration and Information Technology: Graded Unit 1 (HP6H 47)													1				

Number '1', '2', etc indicates Outcome being assessed

'1/2' indicates integration of assessment

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Appendix 2b: Year 2, Semester 1 — Assessment Plan (Option A)**

Unit title\Week	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Office Management (HP6A 48)					1									2			
Human Resource Management Practice (J45T 48)						4											
Developing the Individual within a Team (HP3C 48)				1				2							2/3		
Information and Communication Technology in Business (HP7A 48)							1/2			5		3/4					
Presentation Skills (HP79 48)						1				2					3		
IT in Business: Advanced Word Processing HP0N 48)												2-4			1		
IT in Business: Advanced Spreadsheets (HP0H 48)												1-3					

Number '1', '2', etc indicates Outcome being assessed

'1/2' indicates integration of assessment

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Appendix 2b: Year 2, Semester 2 — Assessment Plan (Option A)**

Unit title\Week	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Office Management (HP6A 48)								3							4		
Human Resource Management Practice (J45T 48)	2							1					3				
Economic Issues: An Introduction (J461 47)					1					2				3			
Preparing Financial Forecasts (J5B0 48)							1/2								3/4		
IT in Business: Advanced Databases (HP0G 48)						1									2/3		
Administration and Information Technology: Graded Unit 2 (HP6J 48)												1					
Administration and Information Technology: Graded Unit 3 (HP6K 48)														1			

Number '1', '2', etc indicates Outcome being assessed

'1/2' indicates integration of assessment

Appendix 3 — Error Tolerance Guidance Notes

Background

There are a range of **SQA Advanced Accounting Units** that are included in a number of the SQA Advanced Diploma fixed frameworks. These are:

- ◆ Recording Financial Transactions – HP6F 46
- ◆ Recording Financial Information – HP04 47
- ◆ Business Accounting – HP7K 47
- ◆ Financial Reporting and Analysis – HP08 48
- ◆ Management Accounting for Decision Making – HP05 48
- ◆ Preparing Financial Forecasts – J5B0 48
- ◆ Cost Accounting – HP5H 47

An Error Tolerance statement is provided within each Unit under the Evidence Requirements for each Outcome. This statement clearly indicates the acceptable number of errors (i.e. the threshold) a student may make within the evidence they produce. Centres must note:

- ◆ The Error Tolerance approach is **only** applicable to the Units listed above and where indicated within the Unit specification.
- ◆ It is the centre's responsibility to ensure that they use most **current** Unit specification at the time of assessment. Error Tolerances may be reviewed and amended from time to time.

Error Tolerance Guidance Notes

Following extensive consultation and feedback from stakeholders SQA has developed two types of error which fall within the guidance. These are:

- ◆ Errors of Principle, and
- ◆ Arithmetic or Computational Errors

To help assessors develop an understanding of the use of Error Tolerances, SQA has produced a list for each category. The information which follows is not an exhaustive list, but a guidance note to assist assessors in making assessment decisions. As with all SQA qualifications, the professional judgement of the assessor is paramount and remains at the centre of all assessment decisions.

In addition to the list provided, an example of marked scripts for two Outcomes of two Units is also available to illustrate the marking of assessments under the Error Tolerance guidelines. This can be downloaded from SQA's secure website. This document **must** be retained in a secure manner in the same way that all SQA produced Assessment Support Packs (ASPs) must be treated.

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Types of Errors

Commonly in the Unit specifications, two types of errors will be mentioned — Arithmetic/Computational Errors and Errors of Principle.

Arithmetic/Computational Errors

Common types of errors which are likely to be classified as arithmetic are:

- ◆ Transposition errors
- ◆ Errors where students write 'add' but subtract the figure instead
- ◆ Incorrect processing of £000s where a Trial Balance, for example, is presented in £000 but the notes to the accounts provide the full figures and the student has included the full figure, including the £000
- ◆ Incorrect totals — the individual figures may be correct but the addition and subtraction has been incorrectly completed
- ◆ Running balances in ledger accounts not correctly identified as Debit or Credit
- ◆ Incorrect calculations of inventory in inventory valuation tasks
- ◆ Incorrect application of time multiplied by rate, for example in wages calculations
- ◆ Incorrect calculation of proportions in overhead analysis

Errors of Principle

Common types of errors which are likely to be classified as errors of principle are:

- ◆ Error of commission
- ◆ Error of omission
- ◆ Reversal of entries
- ◆ Incorrect classification of items in financial statements, eg Trade Payables included in current assets
- ◆ Incorrect use of inventory valuation methods, ie FIFO instead of LIFO
- ◆ Inclusion of depreciation in a Cash Budget
- ◆ Wrong equations used in variances
- ◆ Wrong figures selected for ratios
- ◆ Gross figures entered in the general ledger
- ◆ VAT calculations not correct
- ◆ Inappropriate method of apportionment
- ◆ When preparing master budgets, incorrect figures included in final accounts, eg figure for materials consumed included rather than materials purchased
- ◆ Depreciation calculations incorrectly carried out, ie reducing balance rather than straight line
- ◆ Incorrect calculation of contribution
- ◆ Outputs and inputs reversed in VAT
- ◆ Process costs calculated not taking wastage into account
- ◆ Ledger balances posted to the Trial Balance incorrectly, ie credit balances on inventory accounts; sales in the DR column
- ◆ Capital allowances incorrectly identified

Appendix 4: New Terminology to Comply with FRS 102 Requirements

Current UK Terminology (In alphabetical order)	International Terminology
Accruals	Other payables
Balance sheet	Statement of financial position
Bank and cash	Cash and cash equivalents
Cash flow statement	Statement of cash flows
Cost of goods sold	Cost of sales
Creditors: amounts falling due within one year (heading)	Current liabilities
Equity or capital	Equity
Final accounts	Financial statements
Fixed assets	Non-current assets
Goodwill, etc	Intangible assets
Interest payable	Finance costs
Interest receivable	Investment revenues
Investments	Investment property
Land and buildings	Property
Loans repayable after one year	Bank loan (also other loans)
Loans repayable within one year	Bank overdrafts and loans
Long term liabilities Creditors: amounts falling due after more than one year	Non-current liabilities
Net loss	Loss for the year
Net profit	Profit for the year
Prepayments	Other receivables
Profit and loss account	Income statement
Profit and loss appropriation account	There is no appropriation account – this is partly replaced by the statement of changes in equity
Proposed dividends	No proposed dividends as only dividends that have been approved are included
Sales	Revenue (where used in income statements)
Stocks of raw materials and finished goods	Inventory
Sundry expenses	Other operating expenses
Sundry income	Other operating income
Trade creditors	Trade payables
Trade debtors	Trade receivables
Trading and profit and loss account	Income statement

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Appendix 5: Suggested Layouts for Financial Statements

These layouts are **suggestions** only and are not prescriptive.

Other suitable alternatives which conform to the general principles of FRS 102 will be acceptable.

SOLE TRADER

J Bloggs - Sole Trader		
Income Statement for the year ended 31 December ...		
	£	£
Revenue <i>[net of Discount Allowed]</i>		150,000
<u>Cost of goods sold</u>		
Opening inventory	12,000	
Add: Purchases <i>[net of Discount Received]</i>	<u>68,000</u>	
	80,000	
<u>Less: closing inventory</u>	<u>14,000</u>	
		<u>66,000</u>
Gross profit		84,000
<u>Less: Expenses</u>		
Rent and rates	1,400	
Heat and light	1,600	
Wages and salaries	8,800	
Loan interest	1,200	
Van expenses	900	
Depreciation	2,000	
Sundry expenses	<u>3,000</u>	
		<u>18,900</u>
		65,100
Other operating income: Commission Received		<u>2,000</u>
Profit for the year		<u>67,100</u>

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J Bloggs - Sole Trader		
Statement of Financial Position at 31 December		
	£	£
<u>Non-current assets</u>		
Property, plant and equipment		60,000
<u>Current assets</u>		
Inventories	14,000	
Trade receivables	32,000	
Other receivables	8,000	
Bank and Cash	<u>4,000</u>	
		<u>58,000</u>
Total Assets		<u><u>118,000</u></u>
Capital		
Opening balance		36,000
Add: Profit for year		<u>67,100</u>
		103,100
Less: Drawings		<u>5,000</u>
		98,100
<u>Non-current liabilities</u>		
Loan		8,300
<u>Current liabilities</u>		
Trade payables	6,000	
Other payables	4,300	
Bank overdraft	<u>1,300</u>	
		<u>11,600</u>
Total Equity and Liabilities		<u><u>118,000</u></u>

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PARTNERSHIP

Blogg & Blagg - Partnership

Income Statement and Appropriation Account for the year ended 31 December

	£	£
Revenue <i>[net of Discount Allowed]</i>		150,000
<u>Cost of goods sold</u>		
Opening inventory	12,000	
Add: Purchases <i>[net of Discount Received]</i>	<u>68,000</u>	
	80,000	
Less: closing inventory	<u>14,000</u>	
		<u>66,000</u>
Gross profit		84,000
<u>Less: Expenses</u>		
Rent and rates	1,400	
Heat and light	1,600	
Wages and salaries	8,800	
Loan interest	1,200	
Van expenses	900	
Depreciation	2,000	
Sundry expenses	<u>3,000</u>	
		<u>18,900</u>
		65,100
Other operating income: Commission Received		<u>2,000</u>
Profit for the year		67,100
Interest on drawings		
Blogg	500	
Blagg	<u>600</u>	1,100
		68,200
Salary		
Blogg		12,200
Interest on Capital		
Blogg	5,000	
Blagg	<u>4,000</u>	9,000
		<u>47,000</u>
Profit share		
Blogg 60%	28,200	
Blagg 40%	<u>18,800</u>	
		<u>47,000</u>

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Blogg & Blagg - Partnership		
Statement of Financial Position at 31 December		
	£	£
Non-current assets		
Property, plant and equipment		60,000
Current assets		
Inventories	14,000	
Trade receivables	32,000	
Other receivables	8,000	
Bank and Cash	<u>4,000</u>	
		<u>58,000</u>
Total Assets		<u>118,000</u>
Capital Accounts		
Blogg	22,000	
Blagg	<u>20,000</u>	
		42,000
Current Accounts		
Blogg <i>note</i> ⁸	26,000	
Blagg <i>note</i>	<u>30,100</u>	
		56,100
Non-current liabilities		
Loan		8,300
Current liabilities		
Trade payables	6,000	
Other payables	4,300	
Bank overdraft	<u>1,300</u>	
		<u>11,600</u>
Total Equity and Liabilities		<u>118,000</u>

⁸ Working note required to calculate closing Current Account balances.

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MEDIUM-SIZED LIMITED COMPANY

Medium Ltd - Limited Company

Income Statement for the year ended 31 December

	£	£
Revenue <i>[net of Discount Allowed]</i>		150,000
<u>Less: Cost of Sales</u>		
Opening inventory	12,000	
Add: Purchases <i>[net of Discount Received]</i>	<u>68,000</u>	
	80,000	
Less: closing inventory	<u>14,000</u>	
		<u>66,000</u>
Gross profit		84,000
<u>Less: Expenses</u>		
Rent and rates	1,400	
Heat and light	1,600	
Wages and salaries	8,800	
Van expenses	900	
Depreciation	2,000	
Sundry expenses	<u>3,000</u>	
		<u>17,700</u>
		66,300
Other operating income		2,000
Profit/loss on disposal of operations		<u>0</u>
Operating profit <i>[profit before interest and tax]</i>		68,300
Finance income/investment income <i>[interest receivable and similar income]</i>		0
Finance costs <i>[interest payable and similar charges]</i>		<u>-1,200</u>
Profit on ordinary activities before taxation		67,100
Taxation		<u>0</u>
Profit on ordinary activities after taxation and profit for the financial year <i>[to SOCE]</i>		67,100
Other comprehensive income		
Actuarial losses on defined benefit pension plans	<i>minus</i>	0
Deferred tax movement relating to actuarial losses	<i>plus</i>	<u>0</u>
Total comprehensive income for the year		<u>67,100</u>

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Medium Ltd - Limited Company		
Statement of Financial Position at 31 December		
	£	£
<u>Non-current assets</u>		
Intangible assets		0
Property, plant and equipment		60,000
Investments		0
		<u>60,000</u>
<u>Current assets</u>		
Inventories	14,000	
Trade receivables	32,000	
Other receivables	8,000	
Bank and Cash	4,000	
	<u>4,000</u>	<u>58,000</u>
Total Assets		<u>118,000</u>
Capital and Reserves		
Ordinary Share Capital		16,000
Share premium		4,000
General reserve		6,100
Retained earnings		72,000
Equity <i>see SOCE</i>		<u>98,100</u>
Non-current liabilities		
Loan		8,300
Current liabilities		
Trade payables	6,000	
Other payables	4,300	
Bank overdraft	1,300	
	<u>1,300</u>	<u>11,600</u>
Total Equity and Liabilities		<u>118,000</u>

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Medium Ltd - Limited Company					
Statement of Changes in Equity					
	Share Capital	Share Premium	Retained Earnings	General Reserve	Total Equity
	£	£	£	£	£
Balance at 1 January.....	16,000	4,000	5,300	6,100	31,400
Changes in Equity for 2XXX					
Issue of share capital	0	0			0
Transfers				0	0
Profit for year			67,100		67,100
Dividends			-400		-400
Balance at 31 December.....	16,000	4,000	72,000	6,100	98,100

**Worked Example of Question for a PLC
conforming to FRS 102**

(The Statement of Financial Position included in this example is slightly different from the others contained in this Appendix. Large PLCs usually have *much more going on* re the complexity and movements in their capital and especially reserves so tend to present it last. It is a question of relevance and style to the organisation involved.)

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Public Limited Company

BOSS plc

The following Trial Balance has been extracted from the books as at 31 December 2014

	£000	£000
Trade receivables	1,200	
Trade payables		408
Inventory 1 January 2014	160	
Revenue		3,700
Purchases of goods for resale	1,820	
Retained earnings		300
Freehold land	980	
Property	600	
Depreciation: Property 1 January 2014		40
Plant and Machinery	900	
Depreciation: Plant and Machinery 1 January 2014		300
Distribution costs	120	
Deferred taxation		140
Corporation tax		30
Cash at bank and in hand	100	
Administration expenses	488	
Interim dividend paid on Ordinary Shares	80	
Non-current asset investments	280	
Dividends from investments		40
Ordinary Shares of £1		1,000
4% Preference Shares of £1 fully paid		600
8% Debentures		200
Preference dividend paid	24	
Other receivables	36	
Other payables		12
Allowance for doubtful debts		34
Loss on discontinued operations	16	
	<u>6,804</u>	<u>6,804</u>

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Required:

From the Trial Balance and additional information, together with your knowledge of UK Companies Act legislation and relevant accounting standards, you are required to complete a 'draft' set of financial statements for the year ended

Note that there is no requirement for comparative figures or a Statement of Cash Flows.

1	Inventories at 31 December was estimated to be worth (valued at the lower of cost of NRV)	180,000
2	During the year Plant and Machinery was acquired for	300,000
3	Government grants are due to be received relating to the acquisition of the Plant and Machinery during the year. No record has yet been made of this in the accounts.	60,000
4	Depreciation is to be provided on the basis of: Property – 50 years on a SLN basis. Depreciation to be apportioned: 70% to production; 20% to distribution; 10% to administration Plant and Machinery – 20% on a RBM basis. Plant and machinery relates to production. Note: A full year's depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposal.	
5	The freehold land was purchased several years ago when the company moved premises. On 30 June 2013 the land was valued on an open market basis by qualified surveyors at The directors wish to incorporate this into the accounts.	1,400,000
6	Corporation tax on profits on ordinary activities for the year ended 31 December is estimated at	180,000
7	Administration expenses include auditors' remuneration of	34,000
8	The debenture interest should be accrued	
9	The allowance for doubtful debts should be adjusted to 2% of net debtors.	
10	Deferred tax should be increased by	48,000
11	A legal claim for damages due to faulty products is pending. It is probable that the company may have to pay this claim of	44,000

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BOSS plc

Statement of Comprehensive Income

Continuing operations	£000
Revenue	3,700
Cost of Sales	<u>-1,960</u>
Gross profit	1,740
Operating expenses	<u>-602</u>
Profit from operations	1,138
Finance costs	-16
Fair value adjustment	0
Investment income	<u>40</u>
Profit before tax	1,162
Taxation	<u>-198</u>
Profit for year	964
Discontinued operations	
Loss from discontinued operations	<u>-16</u>
Total profit for the period	948
Other comprehensive income:	
Revaluation gain	<u>420</u>
Total comprehensive income	<u>1,368</u>

BOSS plc	
Statement of Financial Position	
Non-current assets	£000
Intangible assets	0
Property, plant and equipment	2,428
Investments	280
	2,708
Current assets	
Inventories	180
Trade and other receivables	1,272
Cash and cash equivalents	100
	1,552
Total assets	4,260
Current liabilities	
Trade and other payables	-420
Deferred income	-12
Financial liabilities	-16
Current tax liabilities	-180
	-628
Non-current liabilities	
Provisions	-44
Deferred income	-36
Financial liabilities	-200
Deferred tax liabilities	-188
Total liabilities	-1,096
Net Assets	3,164
Shareholders' equity	
Called up share capital	1,600
Share premium account	0
Revaluation reserve	420
Retained earnings	1,144
Equity shareholders' funds	3,164
Total equity	3,164

Statement of Changes in Equity for the year ended...

	Share Capital £000	Retained Earnings £000	Share Premium £000	Revaluation Reserve £000	Total £000
Balance as at 1 January 20xx	1,600	300	0	0	1,900
Gain on revaluation of land and buildings				420	420
Share issue	0		0		0
Profit/loss for the year		948			948
Dividends		-104			-104
Balance as at 31 December 20xx	1,600	1,144	0	420	3,164

Property, Plant and Equipment

Tangible Non-Current Assets	Land	Property	P&M	Total
Cost/Valuation				
As at 1 January	980	600	600	2,180
Additions	0	0	300	300
Revaluations	420	0		420
Disposals	0	0		0
As at 31 December	1,400	600	900	2,900
Depreciation				
As at 1 January		40	300	340
Charge for year		12	120	132
Relating to disposals				0
As at 31 December	0	52	420	472
Net Book Value				
As at 31 December	1,400	548	480	2,428

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Workings

Cost of Sales				£000
<i>i</i>	Opening inventory			160
	Purchases of goods for resale			1,820
	Government grant receivable [60 * 20%]			-12
	Depreciation	Property	70%	8
		P&M		120
	Provision for Liability			44
				<u>2,140</u>
	Less: Closing inventory			<u>-180</u>
				<u>1,960</u>

Distribution costs				
<i>ii</i>	As per trial balance			120
	Depreciation	Property	20%	2
				<u>122</u>

Administration expenses				
<i>iii</i>	As per trial balance			488
	Depreciation	Property	10%	1
	Bad debt provision - decrease			-10
				<u>479</u>

Operating expenses				
<i>iv</i>	Distribution costs			122
	Administration expenses			479
				<u>602</u>

Finance costs				
<i>v</i>	Debenture Interest [200 * 8%]			16

Taxation				
	Tax for year			180
	Adjustment for over-provision			-30
	Transfer to deferred taxation			48
				<u>198</u>

Deferred tax				
<i>vii</i>	As per TB			140
	Increase in deferred taxation			48
				<u>188</u>

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viii Provisions		
Deferred taxation as per TB		140
Deferred taxation - increase		48
Contingent liability		44
		<u>232</u>
ix Current liabilities		
Trade creditors		408
Other payables		12
		<u>420</u>
x Deferred income		
Government grant receivable	CL	12
Deferred income	NCL [60 – 24]	36
		<u>48</u>
xi Current tax liabilities		
Tax for year		180
xii Trade and other receivables		
Trade receivables		1,200
BDP	[1,200 * 2% = 24]	<u>-24</u>
As per trial balance		34
		<u>1,176</u>
		-10
Prepayments and accrued income		36
Government grant		60
		<u>1,272</u>

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JOURNALS

			Dr	Cr
1	Inventory	SFP	180	
	Cost of Sales (Closing Inventory)	SCI		180
	<i>Being value of closing inventory at the year end</i>			
2	Trade and other receivables	SFP	60	
	Cost of sales	SCI		12
	Deferred income	SFP		12
	CL			
	NCL	SFP		36
	<i>Being government grant receivable</i>			
3	Cost of sales	SCI	128	
	Distribution costs	SCI	2	
	Administration expenses	SCI	1	
	Depreciation	SFP		12
	Property			
	P&M	SFP		120
	<i>Being depreciation charges for the year</i>			
4	Freehold land	SFP	420	
	Revaluation reserve	SFP		420
	<i>Being revaluation of freehold land</i>			
5	Taxation	SCI	180	
	Current tax liabilities	SFP		180
	<i>Being corporation tax estimate for the year</i>			
6	Finance costs	SCI	16	
	Financial liabilities	SFP		16
	CL			
	<i>Being accrued debenture interest</i>			
7	BDP	SFP	10	
	Administration expenses	SCI		10
	<i>Being adjustment to BDP</i>			
8	Taxation	SCI	48	
	Deferred tax	SFP		48
	<i>Being increase in deferred taxation</i>			
9	Cost of Sales	SCI	44	
	Provisions	SFP		44
	<i>Being claim for damages</i>			

Statement of Financial Position as at 31 December				
	Year 1		Year 2	
	£000	£000	£000	£000
Non-Current Assets				
Intangible non-current assets		260		700
Property, plant and equipment		710		1,800
Investments		1,400		1,400
		<u>2,370</u>		<u>3,900</u>
Current Assets				
Inventories	520		660	
Trade receivables	890		1,200	
Investments	240		240	
Other receivables	2		10	
Bank	60		80	
Cash	0		0	
	<u>1,712</u>		<u>2,190</u>	
Less: Current liabilities				
Trade payables	700		900	
Overdraft	11		152	
Corporation tax	120		200	
Debenture interest	10		10	
Income tax due	2		2	
Other payables	5		22	
Proposed dividends				
Ordinary	200		70	
Preference	10		10	
	<u>1,058</u>		<u>1,366</u>	
Net current assets		<u>654</u>		<u>824</u>
		3,024		4,724
Less: Non-Current Liabilities				
Debentures		<u>900</u>		<u>1,000</u>
Total net assets		<u>2,124</u>		<u>3,724</u>
Capital and Reserves				
Ordinary share capital	1,300		1,600	
Preference share capital	<u>100</u>		<u>120</u>	
		1,400		1,720
Share premium	0		50	
General reserve	200		448	
Retained profit	<u>524</u>		<u>1,506</u>	
		<u>724</u>		<u>2,004</u>
		<u>2,124</u>		<u>3,724</u>

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Notes to the accounts:

1	Non-Current Asset disposal:	£000
	Net book value	160
	Sold for	210
2	Depreciation charge for year	120

Required: Prepare a Statement of Cash Flows for the year to Year 2.

STATEMENT OF CASH FLOWS

Statement of Cash Flows for year ended 31 December		
	Note	£000
Cash flows from operating activities		
Profit for the financial year		1,520
<i>Adjustments for:</i>		
Depreciation of property, plant and equipment		120
Gain/Loss on disposal		-50
Interest paid		0
Interest received		0
Taxation		0
Decrease/(increase) in trade and other receivables		-310
Decrease/(increase) in prepayments		-8
Decrease/(increase) in inventories		-140
Increase/(decrease) in trade payables		200
Increase/(decrease) in trade accruals		17
Cash from operations		1,349
Interest paid		-10
Income taxes paid		-120
Net cash generated from operating activities		1,219
Cash flows from investing activities		
Proceeds from sale of equipment		210
Purchases of property, plant and equipment		-1,370
Purchases of intangible assets		-440
Interest received		0
Net cash from investing activities		-1,600
Cash flows from financing activities		
Issue of ordinary share capital		300
Issue of preference share capital		20
Increase in share premium		50
Issues/Repayment of borrowings		100
Dividends paid		-210
Net cash used in financing activities		260
Net increase/(decrease) in cash and cash equivalents		
		-121
Cash and cash equivalents at beginning of year		289
Cash and cash equivalents at end of year		168

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Workings

Asset		NBV
NCA	s/y	710
	Less: Disposals	<u>160</u>
		550
	Less: Depreciation	<u>120</u>
		430
	Acquisitions	<u>1,370</u>
	e/y	<u>1,800</u>

Total Acquisitions	
Intangible	440
NCA	<u>1,370</u>
	1,810

Total Receipts	
NCA	<u>210</u>
	210
NCA	
Net book value	160
Receipt	<u>210</u>
Gain/loss on disposal	<u>-50</u>

Profit for financial year		£000
Retained profit	Year 2	1,506
Retained profit	Year 1	<u>-524</u>
		982
Add back:		
Proposed dividends		80
General reserve		248
Corporation tax		200
Debenture interest		<u>10</u>
		<u>1,520</u>

	Yr 2	Yr 1	Change
Bank	80	60	20
Cash	0	0	0
	-		
Overdraft	152	-11	-141
Investments	240	240	0
	<u>168</u>	<u>289</u>	<u>-121</u>

Appendix 6: Summary of Commonly Used Ratios within HN accounting Units

For SQA Advanced accounting Units at SCQF levels 6, 7 and 8, these are the most commonly used ratios, but other alternatives are acceptable in line with current accounting practice.

Profitability Ratios

'Profit before interest' is profit before interest and tax where applicable.

$$\text{Gross Profit ratio} = \frac{\text{Gross Profit}}{\text{Net Sales (Revenue)}} \times 100$$

(also known as Gross Profit percentage)

$$\text{Mark up} = \frac{\text{Gross Profit}}{\text{Cost of Sales}} \times 100$$

$$\text{Operating Profit ratio} = \frac{\text{Profit Before Interest}}{\text{Net Sales (Revenue)}} \times 100$$

(also known as Operating Profit percentage)

$$\text{Return on Capital Employed (ROCE)} = \frac{\text{Profit Before Interest}}{\text{Capital Employed}} \times 100$$

$$\text{Return on Equity} = \frac{\text{Profit After Preference Dividends}}{\text{Ordinary Shares + Reserves}} \times 100$$

$$\text{Return on Total Assets} = \frac{\text{Profit Before Interest}}{\text{Non-current Assets + Current Assets}} \times 100$$

$$\text{Operating Expenses to Revenue ratio} = \frac{\text{Operating Expenses}}{\text{Net Sales (Revenue)}} \times 100$$

$$\text{Non-current Asset Turnover} = \frac{\text{Net Sales (Revenue)}}{\text{Total Net Book Value of Non-current Assets}}$$

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Liquidity Ratios

$$\text{Current ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$\text{Acid Test (or Quick) ratio} = \frac{\text{Current Assets} - \text{Inventory}}{\text{Current Liabilities}}$$

Efficiency Ratios

$$\text{Trade Receivables Turnover} = \frac{\text{Trade Receivables}}{\text{Credit Sales}} \times 365 \text{ days}$$

(also known as Average Collection Period)

$$\text{Trade Payables Turnover} = \frac{\text{Trade Payables}}{\text{Credit Purchases}} \times 365 \text{ days}$$

(also known as Average Payment Period)

$$\text{Inventory Turnover} = \frac{\text{Average Inventory} *}{\text{Cost of Goods Sold}} \times 365 \text{ days}$$

$$* \text{Average Inventory} = (\text{Opening Inventory} + \text{Closing Inventory}) / 2$$

OR

$$\text{Rate of Inventory Turnover (times per year)} = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$$

$$\text{Working Capital Cycle} = \text{Trade Receivables Turnover} + \text{Inventory Turnover} - \text{Trade Payables Turnover}$$

$$\text{Working Asset Turnover} = \frac{\text{Net Working Assets} *}{\text{Net Sales (Revenue)}} \times 100$$

$$* \text{Net Working Assets} = \text{Inventories} + \text{Trade Receivables} - \text{Trade Payables}$$

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Capital Structure Ratios

$$\text{Interest Cover (times)} = \frac{\text{Profit before Interest}}{\text{Finance Costs (Interest Payable)}}$$

$$\text{Gearing ratio} = \frac{\text{Fixed Cost Capital}}{\text{Total Capital}} \times 100$$

$$\text{OR} = \frac{\text{Non-current Liabilities} + \text{Preference Share Capital}}{\text{Issued Ordinary Share Capital} + \text{all Reserves} + \text{Non-current Liabilities} + \text{Preference Shares}} \times 100$$

Investment Ratios

$$\text{Earnings per Share} = \frac{\text{Profit after Tax} - \text{Preference Dividend}}{\text{No of Issued Ordinary Shares}}$$

$$\text{Price Earnings ratio} = \frac{\text{Market Price per Share}}{\text{Earnings per Share}}$$

$$\text{Dividend Yield} = \frac{\text{Ordinary Dividend}}{\text{Market Price per Ordinary Share}} \times 100$$

$$\text{Dividend Cover} = \frac{\text{Profit for the Year} - \text{Preference Dividend}}{\text{Ordinary Dividend}}$$

$$\text{Dividend per Share} = \frac{\text{Ordinary Dividend}}{\text{No of Issued Ordinary Shares}}$$