



Arrangements for:

**SQA Advanced Certificate in
Accounting
(GM96 47)**

**SQA Advanced Diploma in
Accounting
(GM8G 48)**

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Acknowledgement

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

Further information

Call SQA's Customer Contact Centre on 44 (0) 141 500 5030 or 0345 279 1000. 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 candidates for the Unit which has been revised where they are expected to complete the Unit before its finish date.

Version number	Description	Date
08	Revision of Unit: HP71 47 Managing People and Organisations (finish date 31/07/2022) has been replaced by J4DK 47 Managing People and Organisations (start date 01/08/2020) for both frameworks	30/06/20
07	Revision of Unit: HP6T 47 Economics Issues: An Introduction (finish date 31/07/2024) has been replaced by J461 47 Economics Issues: An Introduction (start date 01/08/2020) for both frameworks	12/05/20
06	Revision of Units: HP6V 48 Statistics for Business (finish date 31/07/2022) has been replaced by J45Y 47 Statistics for Business (start date 01/08/2019) for both frameworks Additional Units: HR9T 47 Big Data, HP1R 47 Developing Software: introduction, J45W 47 Cyber Resilience has been added to the optional section of both frameworks Additional Unit: HR3E 47 Preparing to Start a Business has been added to the optional section of both frameworks	06/04/20
05	Revision of Unit: HP74 47 Human Resource Management: Introduction (finish date 31/07/2021) has been replaced by J2FD 47 Human Resource Management: Introduction (start date 01/08/2019)	16/07/19
04	Revision of Units: HR0Y 47 <i>Research Skills</i> (finish date 31/07/2022) has been replaced by J1NB 47 <i>Research Skills</i> HR16 47 <i>Managing and Working with People</i> (finish date 31/07/2021) has been replaced by J1NG 47 <i>Managing and Working with People</i>	22/03/19
03	Revision of Unit: HR1J 48 Business Taxation (finish date 31/07/20) has been revised by J11S 48 Business Taxation (start date 01/08/18).	21/08/18

Version number	Description	Date
02	Revision of Unit: HP6W 48 Behavioural Skills for Business (finish date 31/07/21) has been revised by J1E5 48 (start date 01/08/18) for both the Advanced Certificate and Advanced Diploma	31/07/18

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1 Introduction

This is the Arrangements Document for the SQA Advanced Certificate in Accounting and SQA Advanced Diploma in Accounting. This document includes background information on the Group Awards, their aims, guidance on access, details of the Group Award structures, and guidance on delivery.

2 Rationale for the Group Awards

The SQA Advanced Certificate and SQA Advanced Diploma in Accounting Group Awards are designed to equip candidates with the knowledge, understanding and skills required for success in current and future employment or for progression to further academic and/or professional qualifications.

2.1 Target Audience for SQA Advanced Accounting Group Awards

Both awards are suitable for a wide target audience including school leavers, adult returners and those in employment wishing to formalise and further develop their skills.

Both awards provide a well-recognised route for candidates to progress to higher education. Universities allow access to the first or second year of their accounting degree programmes to candidates possessing an SQA Advanced Certificate in Accounting and allow access to second or third year of their accounting degree programmes to candidates possessing an SQA Advanced Diploma in Accounting.

The SQA Advanced Certificate in Accounting is aimed at those wishing to gain employment, or who are currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator. The SQA Advanced Diploma in Accounting prepares candidates for employment in roles such as accounts technician, assistant accountant and accounts supervisor.

2.2 Relationship to other SQA qualifications

Due cognisance has been taken of the requirements of the Scottish Credit and Qualifications Framework (SCQF) in the design of these Awards. The SQA Advanced Certificate is allocated to SCQF level 7, which is broadly equivalent to the first year of a Scottish degree programme; and the SQA Advanced Diploma is allocated to SCQF level 8, which is broadly equivalent to the first and second years of a Scottish degree programme.

The SQA Advanced Certificate and SQA Advanced Diploma in Accounting Group Awards provide a suitable progression from a programme of relevant National Qualification (NQ) courses and Units at SCQF level 5 (National 5) and SCQF level 6 (Higher), including the NQ Group Award in Business. This progression route could suit school leavers or adult returners who had studied at National Certificate level in Further Education.

The Scottish Vocational Qualifications (SVQs) in Accounting or Business Administration at SCQF levels 5 and 6 could also lead to progression to the SQA Advanced Certificate and SQA Advanced Diploma in Accounting Awards.

All of the component Units may be delivered as stand-alone qualifications and certain Units provide the basis of existing Professional Development Awards (PDAs):

- ◆ PDA in Book-keeping at SCQF level 7
- ◆ PDA in Financial Accounting at SCQF level 7
- ◆ PDA in Management Accounting at SCQF level 7

3 Aims of the Group Awards

The general and specific aims of both the SQA Advanced Certificate in Accounting and SQA Advanced Diploma in Accounting Group Awards are set out below.

3.1 General aims of the Group Awards

The SQA Advanced Certificate and SQA Advanced Diploma Group Awards have a range of broad aims, which are generally applicable to Higher Education qualifications. These general aims include:

- 1 To develop candidates' knowledge and skills such as planning, analysing and reporting.
- 2 To develop employment skills related to the accounting National Occupational Standards (NOS) and professional accounting body requirements and so enhance candidates' employment prospects.
- 3 To enable progression within the Scottish Credit and Qualifications Framework (SCQF).
- 4 To develop study and research skills.
- 5 To develop transferable skills, including Core Skills, to the levels demanded by employers and/or progression in higher education.

3.2 Specific aims of the SQA Advanced Certificate in Accounting Group Award

- 1 To prepare candidates for employment in an accounting related post at assistant level; such as accounts assistant, finance assistant, book-keeper, payroll assistant, sales and purchase ledger clerk.
- 2 To provide a flexible award to meet the needs of candidates in employment, recognising their existing experience and skills.
- 3 To prepare candidates for progression to further study in accounting or a related discipline. For example, entry to year one or year two of an accounting degree programme.
- 4 To prepare candidates for progression to professional accounting bodies' qualifications.
- 5 To develop and integrate a range of contemporary vocational skills. For example, the integration of financial and costing data; the preparation, analysis and reporting of financial data; practical information technology skills using a range of relevant software packages.
- 6 To provide a range of optional Units to permit an element of vocational specialisation.

3.3 Specific aims of the SQA Advanced Diploma in Accounting Group Award

As the SQA Advanced Diploma in Accounting is a development of the SQA Advanced Certificate Award, the specific aims are similar to those of the SQA Advanced Certificate in Accounting. Candidates' knowledge and skills will be developed to an enhanced level, permitting access to employment at a more senior or professional level and further exemptions from higher education and professional body education programmes.

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- 1 To prepare candidates for employment in an accounting related post at assistant level such as accounts technician, assistant accountant and accounts supervisor.
- 2 To provide a flexible award to meet the needs of candidates in employment, recognising their existing experience and skills.
- 3 To prepare candidates for progression to further study in accounting or a related discipline. For example, entry to year two or year three of an accounting degree programme.
- 4 To prepare candidates for progression to professional accounting bodies' qualifications.
- 5 To develop and integrate a range of contemporary vocational skills in addition to those developed at SQA Advanced Certificate level. For example, researching, evaluating and interpreting financial data, awareness and application of current accounting standards and legislation, providing information of decision-making and control.
- 6 To enable candidates to integrate financial and management accounting with relevant business taxation.

3.4 Target groups

The awards are designed for those who wish to take up a career in accounting or financial administration within a range of business organisations. Both awards are suitable for a wide target audience including school leavers, adult returners to education and those in employment wishing to formalise their skills.

3.5 Employment opportunities

The SQA Advanced Certificate in Accounting is a general accounting award that allows candidates to gain skills and knowledge in book-keeping, financial and management accounting using manual and computerised techniques. This award is aimed at those wishing to gain employment, or who are currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator.

The SQA Advanced Diploma is a development of the SQA Advanced Certificate. It is intended to prepare candidates for employment in roles such as: accounts technician, assistant accountant and accounts supervisor. Candidates may choose to progress their careers by specialising in financial reporting, management accounting or taxation.

3.6 Progression and articulation

Articulation arrangements exist between a number of Scottish, UK and international universities where SQA Advanced Certificates and Diplomas will be accepted as advanced entry to either the second or third year of a related degree programme. Depending on the specific degree programme, certain units may be required as part of the SQA Advanced Certificate/Diploma. The optional section of the framework is sufficiently broad to ensure that centres are able to comply with reasonable articulation requests. A high proportion of our candidates have articulated to degree programmes and successfully completed them.

SQA Advanced Certificates and Diplomas are recognised by many professional bodies including the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA), and the Association of Accounting Technicians (AAT). Candidates achieving an SQA Advanced

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Certificate/Diploma may meet the professional body entry requirements. Candidates may also gain partial and full exemptions to professional body exams.

4 Access to Group Awards

As with all SQA qualifications, access to the awards will be at the discretion of the centre. Wider access to the Group Awards is encouraged as applicants may come from a wide range of backgrounds and experiences. Access to the Group Awards is designed to encourage and support the social inclusion agenda by providing entry routes for applicants with traditional or non-traditional entry profiles. The ultimate criterion to be satisfied by any applicant seeking entry is that they have a realistic chance of achieving the qualification within the normal teaching/learning programme.

Examples of appropriate entry requirements are given below — this is intended to provide guidance to centres. They are not exhaustive or mutually exclusive and may be considered in a variety of combinations.

4.1 Formal qualifications

- ◆ two relevant National Courses at Higher (SCQF level 6)
- ◆ a relevant programme of National Units at National 5 (SCQF level 5) and/or Higher (SCQF level 6)
- ◆ an SVQ in Accounting, or other relevant area, at level 2 or level 3
- ◆ units from SQA Advanced Certificate/Diploma in Accounting Framework or Units from other relevant SQA Advanced Certificate/Diploma Qualification
- ◆ different combinations of relevant National Qualifications, Vocational Qualifications and equivalent qualifications from other awarding bodies

4.2 Entry to Year 2 SQA Advanced Diploma in Accounting

In order to achieve the SQA Advanced Diploma in Accounting, candidates must gain 30 SQA credits. Ideally, full-time candidates should be encouraged to achieve 15 SQA Credits in each year of the award. Wider access should be provided to cater for the needs of those, for example, who have achieved the SQA Advanced Certificate at day release or evening classes or in other centres. Candidates would therefore be expected to have a minimum of 12 SQA Credits on entry to year 2 and these would include the SQA Advanced Certificate in Accounting mandatory Units.

4.3 Work experience

Mature candidates with relevant work experience may be accepted for entry provided the enrolling centre believes that the candidate will have a reasonable chance of passing the Group Award and will benefit from the qualification.

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4.4 Core Skills

It is recommended that candidates possess the following minimum Core Skills, or equivalent, on entry to the SQA Advanced Certificate or SQA Advanced Diploma in Accounting Group Awards:

Core Skill	Recommended Entry level
Communication	SCQF level 5
Numeracy	SCQF level 5
Information Communication Technology	SCQF level 5
Problem Solving	SCQF level 5
Working with Others	SCQF level 5

It should be noted that there are no mandatory entry levels for the SQA Advanced Certificate/SQA Advanced Diploma Qualifications and that the above are recommendations only.

4.5 English as an additional language

Where English is not the first language of a prospective candidate, it is recommended that the candidate possess English for Speakers of Other Languages at an appropriate level. If using a test such IELTS or equivalent, an entry score of 5.5 or above would provide a sound linguistic basis for the candidate to attempt the course.

5 Group Award structures

The awards have been designed in accordance with SQA’s Design Principles for SQA Advanced Awards, ie:

- ◆ SQA Advanced Certificates shall be designed to be at SCQF level 7 and shall comprise 96 SCQF credit points with at least 48 credit points at SCQF level 7. The SQA Advanced Certificate should include a mandatory section of at least 48 SCQF credit points and include one Graded Unit of 8 SCQF credit points at SCQF level 7.
- ◆ SQA Advanced Diplomas shall be designed to be at SCQF level 8 and shall comprise 240 SCQF credits points with at least 64 credit points at SCQF level 8. The SQA Advanced Diploma should include a mandatory section of at least 96 SCQF credit points and include one Graded Unit of 8 SCQF credit points at SCQF level 7, plus 16 SCQF credit points of Graded Unit(s) at SCQF level 8.
- ◆ SQA Advanced Certificate and SQA Advanced Diploma programmes shall incorporate opportunities for candidates to develop Core Skills to levels required by the occupations or progression pathways the SQA Advanced Certificate/SQA Advanced Diplomas support.

5.1 SQA Advanced Certificate in Accounting framework

The SQA Advanced Certificate in Accounting framework comprises nine mandatory credits (72 SCQF credit points) at SCQF level 7 and three optional SQA Credits (24 SCQF credit points) at SCQF levels 6, 7 or 8. The range of options gives candidates the opportunity to specialise in areas appropriate to the local market sector, potential employment opportunities, articulation to higher education and professional accounting body qualifications.

Mandatory Units [72 SCQF credit points (9 SQA Credits)]

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Recording Financial Information	HP04 47	8	7	1
Preparing Financial Statements	HR12 47	16	7	2
Using Financial Accounting Software	HR10 47	8	7	1
Cost Accounting	HP5H 47	16	7	2
Management Accounting Using Information Technology	HR11 47	16	7	2
Accounting: Graded Unit 1	HR14 47	8	7	1
		72		9

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Optional Units [24 SCQF credit points (3 SQA Credits) from subject related and broadening optional Units]

Subject Related Optional Units

These Units cover aspects of the Group Award that are accounting related and are important but not critical.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Payroll	HR17 47	8	7	1
Income Tax	HP15 48	8	8	1
Auditing	HR15 48	16	8	2

Broadening Optional Units

These Units cover skills and knowledge useful for employment in any sector; for enabling candidates to develop Core Skills; and for progression to other education programmes.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Statistics for Business	J45Y 47*	8	7	1
Business Law: An Introduction	HP6Y 47	8	7	1
Company Law: An Introduction	HP7J 48	8	8	1
Business Contractual Relationships	HP6X 47	8	7	1
Communication: Business Communication	HP75 47	8	7	1
Corporate Information Systems	HR0E 48	16	8	2
Economic Issues: An Introduction	J461 47*	8	7	1
Marketing: An Introduction	HP6N 47	8	7	1
Economics 1: Micro and Macro Theory and Application	HP6P 48	8	8	1
Economics 2: The World Economy	HP72 48	8	8	1
Information and Communication Technology in Business	HP7A 48	16	8	2
Office Management	HP6A 48	16	8	2
Research Skills	J1NB 47*	8	7	1
Employment Experience 1	HR08 47	8	7	1
Work Placement	HP4X 47	8	7	1
Creating a Culture of Customer Care	HP73 47	8	7	1
Developing Entrepreneurial Skills	HR1A 47	8	7	1
Behavioural Skills for Business	J1E5 48*	8	8	1
Business Culture and Strategy	HP6R 48	16	8	2
Managing People and Organisations	J4DK 47*	16	7	2
Personal Enterprise Skills	HR0X 47	8	7	1
Human Resource Management: Introduction	J2FD 47*	8	7	1
Mathematics for Business	HR00 47	8	7	1
IT in Business: Advanced Spreadsheets	HP0H 48	8	8	1
Workplace Communication in English	HR1C 46	8	6	1
Functional Areas of Business	HR0V 47	8	7	1

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Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Personal Financial Services	HP17 47	16	7	2
Presentation Skills	HP79 48	8	8	1
Preparing a Formal Business Plan	HR19 47	16	7	2
Managing Information Systems to Develop a Small Business	HR18 48	16	8	2
Big Data	HR9T 47*	8	7	1
Developing Software: Introduction	HP1R 47*	8	7	1
Cyber Resilience	J45W 47*	8	7	1
IT in Business: Spreadsheets	HP78 47	8	7	1
Preparing to Start a Business	HR3E 47*	8	7	1
Information Technology (Optional): up to 2 SQA Credits needed				
Information Technology: Applications Software 1	HP6L 47	8	7	1
Using Software Application Packages	HR0A 47	8	7	1
Personal Development (Optional): up to 1 SQA Credit needed				
Developing Skills for Personal Effectiveness	HP4Y 46	8	6	1
Developing Skills for Personal Effectiveness	HR0G 47	8	7	1
Developing Skills for Personal Effectiveness	HR0K 48	8	7	1
Personal Development Planning	HP6M 47	8	7	1
Developing the Individual Within a Team (Optional): up to 1 SQA Credit needed				
Developing the Individual Within a Team	HR13 47	8	7	1
Developing the Individual Within a Team	HP3C 48	8	8	1
Work Role Effectiveness (Optional): up to 3 SQA Credits needed				
Work Role Effectiveness (2003)	HR0M 47	24	7	3
Work Role Effectiveness (2003)	HR0P 48	24	8	3
Managing People/Team (Optional): up to 2 SQA Credits needed				
Managing and Working with People	J1NG 47*	16	7	2
Project Management (Optional): up to 2 SQA Credits needed				
Project Management: An Introduction	HR0W 47	8	7	1
Project Management	HR05 48	8	8	1
Project Management: The Implementation of a Project	HR0T 48	16	8	2

*Refer to History of Change for further information

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5.2 SQA Advanced Diploma in Accounting framework

The SQA Advanced Diploma in Accounting framework comprises 19 mandatory SQA Credits (152 SCQF credit points) at SCQF level 7 (72 SCQF credit points) and SCQF level 8 (80 SCQF credit points) and 11 optional SQA Credits (88 SCQF credit points) at SCQF levels 6, 7 or 8. The range of options gives candidates the opportunity to specialise in areas appropriate to the local market sector, potential employment opportunities, articulation to higher education and professional accounting body qualifications.

Mandatory Units [152 SCQF credit points (19 SQA Credits)]

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Recording Financial Information	HP04 47	8	7	1
Preparing Financial Statements	HR12 47	16	7	2
Using Financial Accounting Software	HR10 47	8	7	1
Cost Accounting	HP5H 47	16	7	2
Management Accounting Using Information Technology	HR11 47	16	7	2
Financial Reporting and Analysis	HP08 48	16	8	2
Accounting for Specialised Transactions	HR1M 48	8	8	1
Management Accounting for Planning and Control	HR1H 48	8	8	1
Management Accounting for Decision Making	HP05 48	16	8	2
Business Taxation	J11S 48*	16	8	2
Accounting: Graded Unit 1	HR14 47	8	7	1
Accounting: Graded Unit 2	HR1K 48	8	8	1
Accounting: Graded Unit 3	HR1L 48	8	8	1
		152		19

*Refer to History of Changes for further information

Optional Units [88 SCQF credit points (11 SQA Credits) from subject related and broadening optional Units]

Subject Related Optional Units

These Units cover aspects of the Group Award that are accounting related and are important but not critical.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Payroll	HR17 47	8	7	1
Income Tax	HP15 48	8	8	1
Auditing	HR15 48	16	8	2

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Broadening Optional Units

These Units cover skills and knowledge useful for employment in any sector; for enabling candidates to develop Core Skills; and for progression to other education programmes.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Statistics for Business	J45Y 47*	8	7	1
Business Law: An Introduction	HP6Y 47	8	7	1
Company Law: An Introduction	HP7J 48	8	8	1
Business Contractual Relationships	HP6X 47	8	7	1
Communication: Business Communication	HP75 47	8	7	1
Corporate Information Systems	HR0E 48	16	8	2
Economic Issues: An Introduction	J461 47*	8	7	1
Marketing: An Introduction	HP6N 47	8	7	1
Research Skills	J1NB 47*	8	7	1
Economics 1: Micro and Macro Theory and Application	HP6P 48	8	8	1
Economics 2: The World Economy	HP72 48	8	8	1
Information and Communication Technology in Business	HP7A 48	16	8	2
Office Management	HP6A 48	16	8	2
Employment Experience 1	HR08 47	8	7	1
Work Placement	HP4X 47	8	7	1
Creating a Culture of Customer Care	HP73 47	8	7	1
Developing Entrepreneurial Skills	HR1A 47	8	7	1
Behavioural Skills for Business	J1E5 48*	8	8	1
Business Culture and Strategy	HP6R 48	16	8	2
Managing People and Organisations	J4DK 47*	16	7	2
Personal Enterprise Skills	HR0X 47	8	7	1
Human Resource Management: Introduction	J2FD 47*	8	7	1
Mathematics for Business	HR00 47	8	7	1
IT in Business: Advanced Spreadsheets	HP0H 48	8	8	1
Functional Areas of Business	HR0V 47	8	7	1
Personal Financial Services	HP17 47	16	7	2
Presentation Skills	HP79 48	8	8	1
Preparing a Formal Business Plan	HR19 47	16	7	2
Managing Information Systems to Develop a Small Business	HR18 48	16	8	2
IT in Business: Spreadsheets	HP78 47	8	7	1
Big Data	HR9T 47*	8	7	1
Developing Software: Introduction	HP1R 47*	8	7	1
Cyber Resilience	J45W 47*	8	7	1
IT in Business: Spreadsheets	HP78 47	8	7	1
Preparing to Start a Business	HR3E 47*	8	7	1

*Refer to History of Changes for further information

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Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Information Technology (Optional): up to 2 SQA Credits needed				
Information Technology: Applications Software 1	HP6L 47	8	7	1
Using Software Application Packages	HR0A 47	8	7	1
Personal Development (Optional): up to 1 SQA Credit needed				
Developing Skills for Personal Effectiveness	HP4Y 46	8	6	1
Developing Skills for Personal Effectiveness	HR0G 47	8	7	1
Developing Skills for Personal Effectiveness	HR0K 48	8	7	1
Personal Development Planning	HP6M 47	8	7	1
Developing the Individual Within a Team (Optional): up to 1 SQA Credit needed				
Developing the Individual Within a Team	HR13 47	8	7	1
Developing the Individual Within a Team	HP3C 48	8	8	1
Work Role Effectiveness (Optional): up to 3 SQA Credits needed				
Work Role Effectiveness (2003)	HR0M 47	24	7	3
Work Role Effectiveness (2003)	HR0P 48	24	8	3
Managing People/Team (Optional): up to 2 SQA Credits needed				
Managing and Working with People	J1NG 47*	16	7	2
Project Management (Optional): up to 2 SQA Credits needed				
Project Management: An Introduction	HR0W 47	8	7	1
Project Management	HR05 48	8	8	1
Project Management: The Implementation of a Project	HR0T 48	16	8	2
Workplace Communication (Optional): up to 3 SQA Credits needed				
Workplace Communication in English	HR1C 46	8	6	1
ESOL for Work: Advanced Operational	HR1G 47	24	7	3

*Refer to history of changes for further information

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5.3 Graded Units

The purpose of the Graded Units is to assess the candidate's ability to retain and integrate the knowledge and/or skills gained in the mandatory Units; to assess that the candidate has met the principal aims of the Group Award (as detailed in Section 3); and to grade the candidate's achievement. The Graded Units will be assessed and a grade of A, B or C will be awarded.

Candidates will take a 1-SQA-Credit Graded Unit at SCQF level 7 in the SQA Advanced Certificate. SQA Advanced Diploma candidates will undertake a further two Graded Units at SCQF level 8 in the second year of the SQA Advanced Diploma Group Award. The Graded Units take the form of:

- ◆ Accounting: Graded Unit 1: Examination at SCQF level 7
- ◆ Accounting: Graded Unit 2: Project at SCQF level 8
- ◆ Accounting: Graded Unit 3: Examination at SCQF level 8

The Accounting: Graded Unit 1 is a closed-book examination lasting 3 hours comprising of a computational section (60%) and a narrative section (40%). This Unit covers the integration of a range of knowledge and skills achieved through studying the mandatory Units of the Group Award: *HP04 47 Recording Financial Information*, *HR12 47 Preparing Financial Statements*, *HR10 47 Using Financial Accounting Software*, *HP5H 47 Cost Accounting* and *HR11 47 Management Accounting Using Information Technology*.

This assessment should take place towards the end of the course to ensure that candidates will have studied the topics, which will be assessed in the Graded Unit.

The closed-book examination allows candidates to experience working in conditions where it is not possible to access reference books — conditions which are frequently encountered in the work place, whilst studying in Higher Education and for professional accounting qualifications.

The Graded Unit Project at SCQF level 8 is based on a case study to be completed open-book over a period of time. This Unit covers the integration of a range of knowledge and skills achieved through studying the following mandatory Units of the Group Award: *HP5H 47 Cost Accounting*, *HR11 47 Management Accounting Using Information Technology*, *HR1H 48 Management Accounting for Planning and Control*, *HP05 48 Management Accounting for Decision Making*, and *J11S 48 Business Taxation*.

This project should be completed during the SQA Advanced Diploma course after the candidates have studied the relevant topics.

In addition to the subject specific content of the case study, this project allows candidates to develop their skills in research and analysis, time management, problem solving and written communication. These skills were identified by stakeholders as beneficial for progression to employment, Higher Education or professional accounting body qualifications.

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The Graded Unit Examination at SCQF level 8 is an open-book examination lasting 3 hours comprising of a computational section (80%) and a narrative section (20%). This Unit covers the integration of a range of knowledge and skills achieved through studying the following mandatory Units of the Group Award: *HP08 48 Financial Reporting and Analysis*; *HR1M 48 Accounting for Specialised Transactions* and *J11S 48 Business Taxation*.

This assessment event should take place towards the end of the course to ensure that candidates will have studied the topics, which will be assessed in the Graded Unit.

The open-book examination permits candidates to have access to tax rate schedules and enables candidates to experience working in conditions where it is only possible to access limited reference books — conditions which are frequently encountered in the work place, whilst studying in Higher Education, and for professional accounting qualifications.

5.4 Core Skills

To meet employment needs and for progression to further study, the SQA Advanced Certificate in Accounting and SQA Advanced Diploma in Accounting Group Awards incorporate opportunities for candidates to develop all five Core Skills.

The opportunities to develop Core Skills are identified within each Unit specification. In some Units, the completion of the Unit gives the candidate automatic certification of the Core Skill or the Core Skill components. In other cases, the Unit specification identifies opportunities for candidates to develop Core Skills or Core Skill components, although there is no automatic certification.

In all cases, the Core Skills set out in the Unit specifications have been subject to audit and validation by independent Core Skills specialists.

Core Skill	Recommended entry SCQF level	Recommended exit SCQF level	
		SQA Advanced Certificate	SQA Advanced Diploma
Communication	5	6	6
Information Communication Technology	5	6	6
Numeracy	5	6	6
Problem Solving	5	6	6
Working with Others	5	6	6

It should be noted that many of the broadening optional Units allow opportunities for candidates to further develop Core Skills and it is envisaged that centres may wish to offer these broadening optional Units as part of the Group Award programmes, depending on the needs and existing Core Skills profiles of the candidates.

A summary of which Core Skills are embedded and developed upon completion of both Group Awards for the mandatory, subject related and broadening optional Units is provided in Appendix 1.

SQA Advanced Qualifications

5.5 Mapping information

An indication of how the mandatory Units map to the aims and objectives of the Group Awards, as outlined in Section 3, is given in Appendix 2.

The SQA Advanced Certificate and SQA Advanced Diploma in Accounting Group Awards are aligned to the Financial Services Skills Council's (FSSC) National Occupational Standards (approved in June 2009) which define the competencies required to carry out functions used in accounting and finance. Full details of the mapping of the SQA Advanced Certificate and SQA Advanced Diploma in Accounting Group Awards to NOS are provided at Appendix 3.

5.6 Articulation and professional recognition

Articulation arrangements exist between a number of Scottish, UK and international universities where SQA Advanced Certificates and Diplomas will be accepted as advanced entry to either the second or third year of a related degree programme. Depending on the specific degree programme, certain units may be required as part of the SQA Advanced Certificate/Diploma. The optional section of the framework is sufficiently broad to ensure that centres are able to comply with reasonable articulation requests. A high proportion of our candidates have articulated to degree programmes and successfully completed them.

SQA Advanced Certificates and Diplomas are recognised by many professional bodies. Details of exemption arrangements with professional accounting bodies are set out in Appendix 5.

6 Approaches to delivery and assessment

6.1 Content and context

The SQA Advanced Certificate in Accounting is a specialised award, which allows candidates to gain skills and knowledge in financial, cost and management accounting together with IT skills and related business subjects. This award is aimed at those wishing to gain employment, or who are currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator.

The SQA Advanced Diploma in Accounting has an emphasis on more advanced, technical aspects of financial and management accounting together with business taxation. As such, it is intended to prepare candidates for employment in roles such as accounts technician, assistant accountant and accounts supervisor.

Articulation arrangements exist between a number of Scottish, UK and international universities where SQA Advanced Certificates and Diplomas will be accepted as advanced entry to either the second or third year of a related degree programme. Depending on the specific degree programme, certain units may be required as part of the SQA Advanced Certificate/Diploma. The optional section of the framework is sufficiently broad to ensure that centres are able to comply with reasonable articulation requests. A high proportion of our candidates have articulated to degree programmes and successfully completed them.

In addition, both awards are recognised by, and gain exemptions from, a number of professional accounting bodies — namely, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians.

All of the component Units may be delivered as stand-alone qualifications and certain Units provide the basis of Professional Development Awards (PDAs):

- ◆ PDA in Book-keeping at SCQF level 7
- ◆ PDA in Financial Accounting at SCQF level 7
- ◆ PDA in Management Accounting at SCQF level 7

6.2 Delivery and assessment

The SQA Advanced Certificate and SQA Advanced Diploma in Accounting may be delivered through a variety of modes including full-time, day release, part-time and by flexible/open delivery. Although centres may choose the order in which to deliver the Units within the awards, an Assessment Strategy has been produced for the delivery and assessment of the Group Awards. Where applicable, opportunities for integrating assessments have been identified. This strategy is shown in Appendix 4 and reflects the building block nature of the subject and the timing of the Graded Units.

SQA Advanced Qualifications

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

- ◆ lecturers
- ◆ tutorials
- ◆ study packs
- ◆ problem based scenarios
- ◆ case studies
- ◆ group work
- ◆ online materials
- ◆ IT based teaching materials
- ◆ projects
- ◆ Virtual Learning Environments

Unit specifications set out the statements of standards and evidence required for achieving the Unit, along with guidance on content and assessment. Assessment Exemplars will be available for Mandatory Units, Subject Related Optional Units and many of the Broadening Optional Units. Two Assessment Exemplars will be available for each Graded Unit. The Assessment Exemplars may be used to assess candidates and should be kept secure at all times. Should centres wish to use different instruments of assessment, particularly where a Core Skill is embedded, it is recommended that they should seek prior verification before using such instruments.

On 1 January 2015, FRS 102 – The Financial Reporting Standard applicable in the UK and ROI – replaced the UK GAAP financial reporting format.

The majority of large and medium-sized UK companies will apply this new standard in their annual financial statements. Since FRS 102 is a simplified version of the full International Financial Reporting Standard (IFRS), this has the effect that any entity not required to apply full IFRSs will be able to apply FRS 102.

SQA has updated all the mandatory SQA Advanced Accounting Unit specifications and Assessment Support Packs.

Although not formally delivered or assessed, it would be good practice for centres to ensure candidates have an understanding of the purpose of accounting and the environment in which it operates and of the professional ethics expected of those working in this environment.

Where accounting software is used, candidates should recognise that this is not a substitute for understanding the basic underlying principles of accounting. Candidates should produce work to the required standard within required timescales.

SQA Advanced Qualifications

6.3 Core Skills

Throughout the delivery of the Group Awards, opportunities for the development of Core Skills during teaching, learning and assessment are identified in the Unit specifications. In some cases there are automatic certification of Core Skills or Core Skills components; in other cases opportunities for development are signposted.

Due to the subject nature of accounting and related tasks, there are limited opportunities to develop the Core Skills of *Communication* and *Working with Others* within the mandatory Units. However, if centres include the Units *HP75 47 Communication: Business Communication* and/or *HP3C 48 Developing the Individual within a Team* within the award options, successful candidates will gain the Core Skills of *Communication* and *Working with Others* at SCQF level 6.

A summary of which Core Skills are embedded and developed upon completion of both Group Awards for the mandatory, subject related and broadening optional Units is provided in Appendix 1. Detailed information is provided in the Support Notes of each Unit specification.

6.4 Open learning

The SQA Advanced Certificate and SQA Advanced Diploma in Accounting Group Awards could be delivered by distance learning. However, arrangements would have to be made to ensure that evidence is generated under the assessment conditions specified for each Outcome. Further, this mode of delivery would require planning by the centre to ensure the authenticity of candidate evidence.

Centres would need to ensure that candidates wishing to complete the Group Awards by distance learning have access to a commercially available accounting software package for the mandatory Unit *HR10 47 Using Financial Accounting Software* and the optional Unit *HR17 47 Payroll*.

6.5 E-learning

Centres are encouraged to use new technologies to support and enhance the delivery and assessment of the Group Awards. A range of formative content is available to support the SQA Advanced Accounting frameworks.

6.6 Resources

Centres will require IT rooms for the delivery and assessment of some of the mandatory Units. Where applicable, software should be updated to reflect current legislation and rates (eg Payroll). Staff should keep up to date with changes in accounting legislation and practices.

7 General information for centres

Equality and inclusion

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

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

Internal and external verification

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

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

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

8 General information for candidates

The SQA Advanced Certificate/SQA Advanced Diploma in Accounting Group Awards have been designed to meet the demands and requirements of the accounting industry. Opportunities are provided to develop your skills, knowledge and understanding in preparation for employment or for progression to Higher Education courses in accounting, and for further vocational training in the industry.

The award of SQA Advanced Certificate in Accounting will be made on your successful completion of the nine mandatory and three optional Unit credits (96 SCQF credit points).

The programme extends over one year of full-time study, or can be taken on a part-time or open learning basis. It may be delivered by means of lectures, case studies, tutorials and industrial visits. You will study a range of subjects such as Recording Financial Information, Preparing Financial Statements, Cost Accounting, Management Accounting Using Information Technology and Using Financial Accounting Software. Throughout the course you will have the opportunity to further develop your Core Skills in Communication, Numeracy, Information Communication Technology, Problem Solving and Working with Others.

You will be assessed throughout the course with the assessments taking the form of practical assessments, assignments, and case studies. Towards the end of your course, you will undertake a Graded Unit, which is designed to assess your ability to integrate the knowledge and skills gained through the mandatory Units. This will take the form of an examination at SCQF level 7 and is worth 1 SQA Credit. Tutors for the individual Units will refer you to how their particular Unit might influence your Graded Unit response.

The award of SQA Advanced Diploma in Accounting will be made on your successful completion of the 19 mandatory and 11 optional Unit credits (240 SCQF credit points). This is a progression from the SQA Advanced Certificate in Accounting and includes Management Accounting for Decision Making, Management Accounting for Planning and Control, Financial Reporting and Analysis, Accounting for Specialised Transactions and Business Taxation Units. This course is normally studied full-time over two years but can be undertaken via a range of learning modes. There are a further two Graded Units in the second year of the SQA Advanced Diploma — a project based Graded Unit and an exam Graded Unit — both at SCQF level 8. These Graded Units integrate the knowledge and skills gained in the mandatory Units within the second year of the SQA Advanced Diploma.

There are several possible progression routes from the SQA Advanced Certificate in Accounting Qualification, for example:

- ◆ The SQA Advanced Certificate in Accounting forms the first part of the SQA Advanced Diploma in Accounting so you could continue with your learning to develop your qualification to SQA Advanced Diploma level. This may be done immediately or at some point in the future.
- ◆ This award provides the skills and knowledge for those wishing to gain employment, or currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator.

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- ◆ This award provides progression to higher education, with universities recognising the SQA Advanced Certificate Award as entry to first or second year of their accounting degree programmes.
- ◆ The SQA Advanced Certificate is recognised by, and gains exemptions from, a number of professional accounting bodies — namely, the Association of Chartered Certified Accountants (ACCA); the Chartered Institute of Management Accountants (CIMA); and the Association of Accounting Technicians (AAT).

The SQA Advanced Diploma in Accounting builds upon the skills and knowledge of the SQA Advanced Certificate and provides similar progression routes but at a more advanced level, for example:

- ◆ The SQA Advanced Diploma Award provides the skills and knowledge for those wishing to gain employment, or currently employed, in roles such as accounts technician, assistant accountant and accounts supervisor.
- ◆ This award provides progression to higher education with universities recognising the SQA Advanced Diploma Award as entry to second or third year of their accounting degree programmes.
- ◆ The SQA Advanced Diploma gains further exemptions, depending on the optional Units selected, from a number of professional accounting bodies — namely, the Association of Chartered Certified Accountants (ACCA); the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT).

If you intend to progress to a degree course or apply for professional accounting bodies' exemptions, you are advised to liaise directly with the university/professional body concerned.

9 Glossary of terms

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

SCQF credit points: One SQA Credit is equivalent to 8 SCQF credit points. This applies to all SQA Advanced Units, irrespective of their level.

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

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

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

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

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

10 Appendices

Appendix 1: Core Skills signposting

Appendix 2: Realisation of award aims by Units

Appendix 3: Mapping to National Occupational standards (NOS)

Appendix 4: Delivery and assessment strategy

Appendix 5: Professional body recognitions

See following pages for appendices.

Appendix 1: Core Skills Mapping

Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Recording Financial Information	HP04 47				5 (E)				4 (S)			
Preparing Financial Statements	HR12 47				5 (E)							
Using Financial Accounting Software	HR10 47							5 (E)				
Cost Accounting	HP5H 47				5 (E)				4 (S)			
Management Accounting Using Information Technology	HR11 47		5 (S)		6 (E)	5 (E)			5 (S)	5 (S)	5 (S)	
Accounting: Graded Unit 1	HR14 47											
Financial Reporting and Analysis	HP08 48				5 (S)				5 (E)			
Accounting for Specialised Transactions	HR1M 48				5 (E)							
Management Accounting for Planning and Control	HR1H 48				6 (E)				6 (E)			
Management Accounting for Decision Making	HP05 48				6 (E)	5 (E)			6 (E)			
Business Taxation	J11S 48*				5 (E)							
Accounting: Graded Unit 2	HR1K 48				5 (E)				5 (E)	5 (E)	5 (E)	
Accounting: Graded Unit 3	HR1L 48											
Payroll	HR17 47				5 (E)		5 (E)	5 (E)	4 (S)			
Income Tax	HP15 48		5 (S)		5 (E)							
Auditing	HR15 48		5 (S)		4 (S)				6 (E)			

*Refer to History of Changes for revision changes.

Number indicates SCQF level; E = embedded within Unit; S = signposted within Unit

Core Skills Mapping — Broadening Optional Units

Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Statistics for Business	HP6V 48				6 (E)		5 (S)	5 (S)				
Business Law: An Introduction	HP6Y 47	6 (S)	6 (S)	6 (S)			5 (S)	5 (S)				
Company Law: An Introduction	HP7J 48											
Business Contractual Relationships	HP6X 47	6 (S)	6 (S)	6 (S)			5 (S)	5 (S)	6 (S)	6 (S)	6 (S)	
Communication: Business Communication	HP75 47	6 (E)	6 (E)	6 (E)								
Corporate Information Systems	HR0E 48											
Economic Issues: An Introduction	HP6T 47	6 (S)	6 (S)	6 (S)					5 (S)	5 (S)	5 (S)	
Marketing: An Introduction	HP6N 47	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Research Skills	J1NB 47	6 (S)	6 (S)	6 (S)	5 (S)	5 (S)	6 (S)	6 (S)	6 (S)	6 (S)	6 (S)	
Economics 1: Micro and Macro Theory and Application	HP6P 48	6 (S)	6 (S)	6 (S)			6 (S)	6 (S)				
Economics 2: The World Economy	HP72 48	6 (S)	6 (S)	6 (S)			6 (S)	6 (S)	6 (S)	6 (S)	6 (S)	
Office Management	HP6A 48	6 (S)	6 (S)	6 (S)					6 (E)	6 (S)	6 (S)	

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Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Employment Experience 1	HR08 47											5 (E)
Work Placement	HP4X 47								6 (E)	6 (E)	6 (E)	6 (E)
Creating a Culture of Customer Care	HP73 47	6 (S)	6 (S)	6 (S)					6 (S)		6 (S)	
Developing Entrepreneurial Skills	HR1A 47											
Behavioural Skills for Business	HP6W 48	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Business Culture and Strategy	HP6R 48	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Managing People and Organisations	HP71 47	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Personal Enterprise Skills	HR0X 47			6 (S)					6 (S)			
Personal Development Planning	HP6M 47											
Human Resource Management: Introduction	J2FD 47*	6 (S)	6 (S)	6 (S)					6 (S)			
Mathematics for Business	HR00 47											
IT in Business: Advanced Spreadsheets	HPOH 48				6 (E)	6 (E)		6 (S)	6 (E)	6 (S)		
Workplace Communication in English	HR1C 46	5 (E)	5 (E)	5 (E)								
ESOL for Work: Advanced Operational	HR1G 47	5 (S)	5 (S)	5 (S)								
Functional Areas of Business	HR0V 47											
Personal Financial Services	HP17 47								5 (S)			

SQA Advanced Qualifications

Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Information Technology: Applications Software 1	HP6L 47						6 (E)	6 (E)				
Using Software Application Packages	HR0A 47						6 (E)	6 (E)				
IT in Business: Spreadsheets	HP78 47				5 (E)	5 (E)	5 (S)	5 (S)	5 (E)	5 (S)	5 (S)	
Developing Skills for Personal Effectiveness	HP4Y 46								5 (E)	5 (E)	5 (E)	
Developing Skills for Personal Effectiveness	HR0K 48								6 (E)	6 (E)	6 (E)	
Developing the Individual within a Team	HR13 47											6 (E)
Developing the Individual within a Team	HP3C 48											6 (E)
Work Role Effectiveness	HR0M 47											
Work Role Effectiveness	HR0P 48											
Managing and Working with People	J1NG 47	6 (S)	6 (S)	6 (S)					6 (S)		6 (S)	
Big Data	HR9T 47*				6 (S)	6 (S)	6 (S)	6 (S)				
Developing Software: Introduction	HP1R 47*						6 (S)	6 (S)	6 (E)	6 (S)	6 (S)	
Cyber Resilience	J45W 47*						6 (S)	6 (S)	5 (E)	5 (E)	5 (E)	

*Refer to History of changes for further information

SQA Advanced Qualifications

Appendix 2: Realisation of Award Aims by Units

SQA Advanced Certificate in Accounting

Unit Name	Unit Code	General Aims					Specific Aims					
		1	2	3	4	5	1	2	3	4	5	6
Recording Financial Information	HP04 47	✓	✓	✓	✓	✓	✓	✓	✓	✓		This aim is covered in the range of subject specific and broadening optional Units
Preparing Financial Statements	HR12 47	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Using Financial Accounting Software	HR10 47	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Cost Accounting	HP5H 47	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Management Accounting Using Information Technology	HR11 47	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Accounting: Graded Unit 1	HR14 47	✓	✓	✓	✓	✓			✓	✓	✓	

SQA Advanced Qualifications

SQA Advanced Diploma in Accounting Specific Aims

The first year Units are shown in the table above. This table shows how the mandatory Units from the 2nd year of the award meet the general and specific aims.

Unit Name	Unit Code	General Aims					Specific Aims					
		1	2	3	4	5	1	2	3	4	5	6
Financial Reporting and Analysis	HP08 48	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Accounting for Specialised Transactions	HR1M 48	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Management Accounting for Planning and Control	HR1H 48	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Management Accounting for Decision Making	HP05 48	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Business Taxation	J11S 48*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Accounting: Graded Unit 2	HR1K 48	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Accounting: Graded Unit 3	HR1L 48	✓	✓	✓	✓	✓			✓	✓		✓

*Refer to History of Changes for revision changes

**Appendix 3: Mapping to National Occupational Standards
(NOS)**

SQA Advanced Qualifications

SQA Advanced Accounting Units	Recording Financial Information	Preparing Financial Statements	Cost Accounting	Management Accounting Using IT	Using Financial Accounting Software	Graded Unit 1	Financial Reporting and Analysis	Management Accounting for Planning and Control	Management Accounting for Decision Making	Business Taxation	Accounting for Specialised Transactions	Graded Unit 2	Graded Unit 3	Payroll	Income Tax	Auditing
NOS Accountancy Units																
Professional Standards																
PS-1 Work Effectively in Accountancy				✓	✓									✓		
PS-2 Professional Ethics																
Financial Accounting																
FA-1 Process Income	✓					✓										
FA-2 Process Expenditure	✓					✓										
FA-3 Account for Income and Expenditure	✓					✓					✓					
FA-4 Prepare Accounts		✓		✓	✓	✓	✓					✓	✓			
FA-5 Draft Financial Statements		✓		✓	✓	✓	✓		✓		✓	✓	✓			

SQA Advanced Qualifications

SQA Advanced Accounting Units	Recording Financial Information	Preparing Financial Statements	Cost Accounting	Management Accounting Using IT	Using Financial Accounting Software	Graded Unit 1	Financial Reporting and Analysis	Management Accounting for Planning and Control	Management Accounting for Decision Making	Business Taxation	Accounting for Specialised Transactions	Graded Unit 2	Graded Unit 3	Payroll	Income Tax	Auditing
Management Accounting																
MA-1 Provide Cost and Revenue Information			✓	✓				✓	✓		✓					
MA-2 Provide Management Information			✓	✓				✓	✓							
MA-3 Draft Budgets			✓	✓				✓								
MA-4 Monitor Financial Performance			✓	✓				✓	✓							
Tax																
T-1 Calculate Personal Tax										✓				✓	✓	
T-2 Calculate Business tax										✓		✓	✓			
T-3 Report VAT	✓				✓											
Treasury Management																
TM-1 Administer Cash Balances												✓				
TM-2 Grant Credit and Monitor Debt												✓				

SQA Advanced Qualifications

SQA Advanced Accounting Units	Recording Financial Information	Preparing Financial Statements	Cost Accounting	Management Accounting Using IT	Using Financial Accounting Software	Graded Unit 1	Financial Reporting and Analysis	Management Accounting for Planning and Control	Management Accounting for Decision Making	Business Taxation	Accounting for Specialised Transactions	Graded Unit 2	Graded Unit 3	Payroll	Income Tax	Auditing
Financial Systems																
FS-1 Review Accounting Systems																✓
Audit																
A-1 Implement Audit Procedures																✓
Payroll																
P-1 Create and Maintain Employee Records														✓		
P-2 Calculate Pay			✓											✓	✓	
P-3 Determine Entitlements and Deductions														✓	✓	
P-4 Control Payroll																
P-5 Complete End-of-Period Procedures														✓		
P-6 Process Expenses and Benefits in Kind															✓	

Appendix 4: Delivery and Assessment Strategy

SQA Advanced Certificate and SQA Advanced Diploma in Accounting

Mandatory Units for SQA Advanced Certificate in Accounting (9 SQA Credits)

- Unit 1: Recording Financial Information (1 SQA Credit)
- Unit 2: Preparing Financial Statements (2 SQA Credits)
- Unit 3: Using Financial Accounting Software (1 SQA Credit)
- Unit 4: Cost Accounting (2 SQA Credits)
- Unit 5: Management Accounting Using Information Technology (2 SQA Credits)
- Unit 6: Accounting: Graded Unit 1 (1 SQA Credit)

Optional Units for SQA Advanced Certificate in Accounting (3 SQA Credits)

- Unit 1: Using IT in Business — Spreadsheets (1 SQA Credit)
- Unit 2: Business Law: An Introduction (1 SQA Credit)
- Unit 3: Payroll (1 SQA Credit)
- Unit 4: Economic Issues: An Introduction (1 SQA Credit)
- Unit 5: Economics 1: Micro and Macro Theory and Practice (1 SQA Credit)
- Unit 6: Business Contractual Relationships (1 SQA Credit)

Mandatory Units for SQA Advanced Diploma in Accounting (19 SQA Credits)

- Unit 1: Recording Financial Information (1 SQA Credit)
- Unit 2: Preparing Financial Statements (2 SQA Credits)
- Unit 3: Using Financial Accounting Software (1 SQA Credit)
- Unit 4: Cost Accounting (2 SQA Credits)
- Unit 5: Management Accounting Using Information Technology (2 SQA Credits)
- Unit 6: Accounting: Graded Unit 1 (1 SQA Credit)
- Unit 7: Financial Reporting and Analysis (2 SQA Credits)
- Unit 8: Accounting for Specialised Transactions (1 SQA Credit)
- Unit 9: Management Accounting for Planning and Control (1 SQA Credit)
- Unit 10: Management Accounting for Decision Making (2 SQA Credits)
- Unit 11: Business Taxation (2 SQA Credits)
- Unit 12: Accounting: Graded Unit 2 (1 SQA Credit)
- Unit 13: Accounting: Graded Unit 3 (1 SQA Credit)

Optional Units for SQA Advanced Diploma in Accounting (11 SQA Credits)

- Unit 1: Using IT in Business — Spreadsheets (1 SQA Credit)
- Unit 2: Business Law: An Introduction (1 SQA Credit)
- Unit 3: Payroll (1 SQA Credit)
- Unit 4: Economic Issues: An Introduction (1 SQA Credit)
- Unit 5: Economics 1: Micro and Macro Theory and Practice (1 SQA Credit)
- Unit 6: E Business Contractual Relationships (1 SQA Credit)
- Unit 7: Maths for Business (1 SQA Credit)
- Unit 8: Communication: Business Communication (1 SQA Credit)
- Unit 9: Statistics for Business (1 SQA Credit)
- Unit 10: Company Law (1 SQA Credit)
- Unit 11: Economics 2: The World Economy (1 SQA Credit)

SQA Advanced Qualifications

Recommended Strategy

These qualifications are designed to enable candidates to progress to employment in an accounting environment or to further study in this field. With this in mind, the recommended assessment strategy focuses on practical exercises and tasks to ensure candidates have a sound understanding of the application of financial and management accounting principles and techniques. Further, these practical aspects of the assessment strategy are combined with case study analyses, reports and a project that progress the candidates' knowledge and understanding from practical processes and products to financial analysis and management information and decision making.

The Graded Units are designed to integrate candidates' knowledge from several mandatory Units. Graded Unit 1 is an Examination integrating knowledge from all of the SQA Advanced Certificate Mandatory Units. Graded Unit 2 is a Project that integrates knowledge from *Management Accounting for Planning and Control*, *Management Accounting for Decision Making* and *Business Taxation*. The project requires the candidates to plan, develop and evaluate a complex accounting case study. Graded Unit 3 is Examination based and integrates knowledge from *Financial Reporting and Analysis*, *Accounting for Specialised Transactions* and *Business Taxation*. The integration of knowledge in the Graded Units is an extremely important part of the assessment strategy as although the component Units are delivered with little scope for integration of assessment at Unit level, candidates then appreciate how the component parts can potentially combine together. This strategy also develops the candidates' skills for progression to higher education.

The recommended assessment strategy is considered appropriate by many universities who generally offer articulation routes for SQA Advanced Certificate in Accounting students into 2nd year and SQA Advanced Diploma in Accounting students into 3rd year of their accounting degree programmes. Further it has been endorsed by three of the main professional accounting bodies, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT), who offer exemptions from their syllabi for candidates entering their programmes with SQA Advanced Certificate in Accounting or SQA Advanced Diploma in Accounting qualifications.

SQA Advanced Certificate in Accounting/SQA Advanced Diploma in Accounting Year 1 — Mandatory Units

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 1: Recording Financial Information	Recording financial information in a manual book-keeping system up to trial balance. Completing a VAT Return and accounting control procedures.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 2: Preparing Financial Statements	Preparing Financial Statements for a range of business organisations. Also preparing a statement of cash flows and analysing accounting statements using accounting ratios.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises.	This Unit could be delivered and assessed about half way through the programme after the candidates have completed Unit 1.
Unit 3: Using Financial Accounting Software	Using a commercial accounting software package to process a range of financial transactions and produce accounting reports.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercise utilising a commercially available accounting software package.	This Unit could be delivered and assessed about half way through the programme after the candidates have completed Unit 1.
Unit 4: Cost Accounting	Utilising costing techniques for recording and classifying and recording cost accounting information for inventory valuations, job costing and profit measurement.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises and short answer questions.	This Unit could be delivered and assessed at the beginning of the programme.

SQA Advanced Qualifications

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 5: Management Accounting Using Information Technology	Preparing management information for control and decision making in an organisation making use of information technology.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises utilising a commercially available spreadsheet package.	This Unit could be delivered and assessed about half way through the programme after the candidates have some knowledge from Unit 4.
Unit 6: Accounting: Graded Unit 1	Tasks requiring the integration of financial, costing and management data.	Integrates and applies knowledge and skills from all Mandatory Units.	Practical exercise and short answer questions.	This Unit could be assessed towards the end of the programme as it requires the candidates to have knowledge and skills from Units 1 to 5.

SQA Advanced Diploma Accounting Year 2 — Mandatory Units

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 7: Financial Reporting and Analysis	Developing knowledge of accounting concepts, principles and accounting standards, preparing limited company financial statements, preparing consolidated Statements of Financial Position and analysing financial statements.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 3.	Practical exercises, short answer questions and report on analysis of financial statements.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 8: Accounting for Specialised Transactions	Incorporating more specialised transactions into accounting records and financial statements — shares and debentures, leasing and hire purchase, long-term contracts.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 3.	Practical exercises.	This Unit could be delivered and assessed about half way through the programme after the candidates have some knowledge from Unit 7.
Unit 9: Management Accounting for Planning and Control	Understanding and applying accepted management accounting techniques to support the management processes of planning and control	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 2.	Practical exercises, short answer questions and reports.	This Unit could be delivered and assessed at the beginning of the programme.

SQA Advanced Qualifications

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 10: Management Accounting for Decision Making	Providing and evaluating management accounting information to enhance the quality of decision making in the short to medium term.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 2.	Practical exercises and reports.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 11: Business Taxation	Developing basic concepts of business taxation and calculating the taxable trading profits of sole traders, partnerships, limited companies and the principles of Value Added Tax.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Units 2 and 3.	Practical exercises.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 12: Accounting: Graded Unit 2	A project requiring the application of management accounting and business taxation knowledge to a case study.	Integrates and applies knowledge and skills from Units 9, 10 and 11.	Project involving planning, developing and evaluating a case study scenario.	This Unit could be assessed towards the end of the programme as it requires the candidates to have knowledge and skills from Units 9, 10 and 11.
Unit 13: Accounting: Graded Unit 3	Tasks requiring the integration of financial, costing and management data.	Integrates and applies knowledge and skills from Units 7, 8 and 11.	Integrated practical exercise and extended response question.	This Unit could be assessed towards the end of the programme as it requires the candidates to have knowledge and skills from Units 7, 8 and 11.

SQA Advanced Qualifications

Based on a 3 semester, 36 week programme

SQA Advanced Certificate in Accounting/SQA Advanced Diploma in Accounting Year 1 — full-time over one year

Mandatory Units

Units	Weeks																																														
	Semester 1											Semester 2											Semester 3																								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36											
Unit 1			X			X			X		X																																				
Unit 2																							X					X															X				
Unit 3																							X																								
Unit 4					X					X										X																X											
Unit 5																						X														X									X		
Unit 6																																												X			


Optional Units (assuming Optional Units 1 —, 2 and 3 are delivered to achieve 12 SQA Credits SQA Advanced Certificate in Accounting)

Units	Weeks																																															
	Semester 1											Semester 2											Semester 3																									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36												
Unit 1							X				X																																					
Unit 2						X					X																																					
Unit 3																																															X	

SQA Advanced Qualifications

Optional Units (assuming Optional Units 1 — 6 are delivered to achieve 15 SQA Credits SQA Advanced Diploma Accounting Year 1)

Units	Weeks																																			
	Semester 1									Semester 2									Semester 3																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Unit 1							X				X																									
Unit 2												X																								
Unit 3																																				
Unit 4											X																									
Unit 5																																				
Unit 6																																				

 - Unit being delivered and assessed X — Assessment

SQA Advanced Qualifications

SQA Advanced Diploma Accounting Year 2 — full-time

Mandatory Units

Units	Weeks																																											
	Semester 1											Semester 2											Semester 3																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36								
Unit 7								X					X						X				X																					
Unit 8																X					X				X																			
Unit 9				X				X				X																																
Unit 10					X				X				X										X																					
Unit 11						X																		X																				
Unit 12														X										X	X																			
Unit 13																																										X		

Optional Units (assuming Optional Units 7 to 11 are delivered)

Units	Weeks																																												
	Semester 1											Semester 2											Semester 3																						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36									
Unit 7					X			X			X																																		
Unit 8																											X										X				X				
Unit 9																												X							X									X	
Unit 10																											X						X										X		
Unit 11																																						X	X	X					

 - Unit being delivered and assessed X — Assessment

As noted above, many of the Optional Units are delivered and assessed in Semester 3. This follows from the necessity to complete the Mandatory Units in Semesters 1 and 2 to ensure the candidates have the required underpinning knowledge and skills to undertake Graded Units 2 and 3.

SQA Advanced Qualifications

SQA Advanced Certificate in Accounting — day release or evening over two years

Year 1 — Mandatory Units

Units	Weeks																																												
	Semester 1										Semester 2										Semester 3																								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36									
Unit 1			X			X			X			X																																	
Unit 2																								X					X														X		
Unit 3																									X																				

Year 1 — Optional Units (assuming Optional Units 1, 2 and 3 are delivered)

Units	Weeks																																												
	Semester 1										Semester 2										Semester 3																								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36									
Unit 1							X					X																																	
Unit 3																																													X


Year 2 — Mandatory Units

Units	Weeks																																											
	Semester 1										Semester 2										Semester 3																							
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36								
Unit 4					X							X				X								X																				
Unit 5																							X			X					X												X	
Unit 6																																										X		

SQA Advanced Qualifications

Year 2 — Optional Units (assuming Optional Units 1, 2 and 3 are delivered)

		Weeks																																			
Units	Semester 1											Semester 2											Semester 3														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	
Unit 2						X						X																									

 - Unit being delivered and assessed X — Assessment

**Appendix 5: Professional Accounting Bodies:
Accreditation and Exemptions**

ACCA Exemptions (October 2016)

SQA Award	ACCA
SQA Advanced Certificate in Accounting	<p>Foundations in Accountancy (FIA)</p> <p>FA1 – Recording Financial Transactions MA1 – Management Information FA2 – Maintaining Financial Records MA2 – Managing Costs and Finance FAB – Accountant in Business FMA – Management Accounting FFA – Financial Accounting</p>
	<p>ACCA Qualification</p> <p>AB – Accountant in Business MA – Management Accounting FA – Financial Accounting</p>
SQA Advanced Diploma in Accounting	<p>Foundations in Accountancy (FIA)</p> <p>All foundation papers</p>
	<p>ACCA Qualification</p> <p>AB – Accountant in Business MA – Management Accounting FA – Financial Accounting LW – Corporate and Business Law PM – Performance Management (on achievement of Units <i>Management Accounting for Decision Making</i> and <i>Management Accounting for Planning and Control</i>)</p>

CIMA Exemptions (2019 completion onwards)

SQA Advanced Certificate in Accounting (GM96 47)

SQA Award/Units	CIMA
CIMA Certificate in Business Accounting	
Cost Accounting (HP5H 47) <i>and</i> Management Accounting Using Information Technology (HR11 47)	BA2 Fundamentals of Management Accounting
Recording Financial Information (HP04 47) <i>and</i> Preparing Financial Statements (HR12 47)	BA3 Fundamentals of Financial Accounting
Optional: Economic Issues: An Introduction (HP6T 47)	BA1 Fundamentals of Business Economics
Optional: Business Contractual Relationships (HP6X 47) <i>and</i> Business Law: An Introduction (HP6Y 47)	BA4 Fundamentals of Ethics, Corporate Governance and Business Law

SQA Advanced Diploma in Accounting (GM8G 48)

SQA Award/Units	CIMA
CIMA Certificate in Business Accounting	
Cost Accounting (HP5H 47) <i>and</i> Management Accounting Using Information Technology (HR11 47)	BA2 Fundamentals of Management Accounting
Recording Financial Information (HP04 47) <i>and</i> Preparing Financial Statements (HR12 47)	BA3 Fundamentals of Financial Accounting
Optional: Economic Issues: An Introduction (HP6T 47)	BA1 Fundamentals of Business Economics
Optional: Business Contractual Relationships (HP6X 47) <i>and</i> Business Law: An Introduction (HP6Y 47)	BA4 Fundamentals of Ethics, Corporate Governance and Business Law
CIMA Diploma in Management Accounting (operational level)	
Management Accounting for Planning and Control (HR1H 48) <i>and</i> Management Accounting for Decision Making (HP05 48)	P1 Management Accounting
Financial Reporting and Analysis (HP08 48) <i>and</i> Management Accounting for Planning and Control (HR1H 48) <i>and</i> Management Accounting for Decision Making (HP05 48) <i>and</i> Business Taxation (J11S 48)	F1 Financial Reporting and Analysis and Taxation

AAT Exemptions

SQA Award	AAT
<p>SQA Advanced Certificate in Accounting</p>	<p>Exemption from the following units:</p> <p>Using Accounting Software Bookkeeping Controls</p> <p>from the following qualifications:</p> <p>AAT Foundation Certificate in Accounting AAT Foundation Diploma in Accounting and Business</p> <p>or</p> <p>Exemption from one of the following units:</p> <p>Bookkeeping Transactions Bookkeeping Controls</p> <p>from the following qualification:</p> <p>AAT Foundation Certificate in Bookkeeping</p> <p>or</p> <p>from one of the following units:</p> <p>Advanced Bookkeeping Final Accounts Preparation</p> <p>from the following qualifications:</p> <p>AAT Advanced Certificate in Bookkeeping AAT Advanced Diploma in Accounting</p>
<p>SQA Advanced Diploma in Accounting</p>	<p>Exemption from three of the following units:</p> <p>Financial Statements of Limited Companies Cash and Treasury Management Management Accounting: Decision and Control Management Accounting: Budgeting Business Tax</p> <p>From the following qualification:</p> <p>AAT Professional Diploma in Accounting</p>

Exemptions are only available for up to 50% of the units which make up an AAT qualification. AAT will not accept certificates which are older than **3** years. The

SQA Advanced Qualifications

3-year period starts from the award on the certificate issued by SQA (the Awarding organisation).

SQA Advanced Qualifications