



Group Award Specification for:

NPA in Accountancy

Group Award Code: GN7J 46

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1 Introduction

This document was previously known as the arrangements document. The purpose of this document is to:

- ◆ assist centres to implement, deliver and manage the qualification
- ◆ provide a guide for new staff involved in offering the qualification
- ◆ inform course managers teaching staff, assessors, learners, employers and HEIs of the aims and purpose of the qualification
- ◆ provide details of the range of learners the qualification is suitable for and progression opportunities

This group award has been designed to provide learners with the fundamental knowledge and skills relating to the study of accountancy and allows for progression to other accounting-related programmes in both further and higher education sector, as well as providing progression within or to employment.

1.1 Rationale for the group award

One of the key recommendations from The Commission for Developing Scotland's Young Workforce, first published in 2014, was that there should be a 'focus on the importance of business and industry working with school and colleges as a key factor in ensuring young people are more prepared for employment and better informed in career choice'.

Skills Development Scotland (SDS), working with other partners and industry, is increasing the range of work-based learning opportunities for pupils in the senior phase of secondary schools through the development of Foundation Apprenticeships.

The Foundation Apprenticeship in Accountancy has been designed to allow pupils to gain qualifications that combine sector-specific skills alongside the knowledge that underpins these skills in a workplace setting, while still at school.

The National Progression Award (NPA) was specifically developed to provide underpinning knowledge required for the Foundation Apprenticeship in Accountancy.

2 Qualification structure

This group award has been designed in accordance with SQA's design principles for NPAs:

- ◆ An NPA and its component units will be allocated to a level appropriate to their position in the SCQF
- ◆ NPAs can be set at SCQF levels 2–6
- ◆ NPAs will have a minimum of 12 SCQF credit points
- ◆ More than half the SCQF credit points must be at the same level as the NPA

This group award comprises 5 SQA unit credits. It comprises 30 SCQF credit points, 24 SCQF credit points at SCQF level 6 and 6 SCQF credit points at SCQF 5.

A mapping of Core Skills development opportunities is available in Section 5.2.

2.1 Structure

To achieve the NPA the learner has to pass five mandatory units.

| 4 code | 2 code | Unit title | SQA credit | SCQF credit points | SCQF level |
|--------|--------|---|------------|--------------------|------------|
| J21M | 76 | Preparing Management Accounting Information | 1 | 6 | 6 |
| J21N | 76 | Analysing Accounting Information | 1 | 6 | 6 |
| J21L | 76 | Preparing Financial Accounting Information | 1 | 6 | 6 |
| HX6F | 46 | Professional Ethics for Accountants | 1 | 6 | 6 |
| J1K5 | 45 | Recording Transactions in the Ledger | 1 | 6 | 5 |

3 Aims of the qualification

The principal aims of the NPA are to provide learners with the core knowledge and transferable skills that are valued by the accountancy sector and to provide underpinning knowledge required for the Foundation Apprenticeship in Accountancy at SCQF level 6.

3.1 General aims of the qualification

The general aims of the NPA are to:

- 1 Provide learners with a knowledge-based qualification that may be used as a pathway to a Foundation/Modern Apprenticeship.
- 2 Provide learners with a nationally recognised qualification to provide opportunities for career progression.
- 3 Develop skills and competences within the context of an accountancy environment for those not currently in employment.
- 4 Provide opportunities for learners to develop their communication and interpersonal skills.
- 5 Develop learners' core and transferable skills.

3.2 Specific aims of the qualification

The specific aims of the NPA are to:

- 1 Provide learners with basic knowledge and skills in relation to recording financial transactions.
- 2 Prepare management accounting information using a range of routine and complex accounting techniques.
- 3 Develop an understanding of the impact that management accounting information has on making decisions about planning, control and the success of an organisation.
- 4 Develop knowledge and understanding of the interpretation and analysis of accounting information.
- 5 Evaluate business performance, based on accounting analysis, to make business recommendations.
- 6 Develop knowledge and skills in relation to the preparation of routine and complex financial accounting information.
- 7 Provide learners with an understanding of accounting standards and practices.
- 8 Develop an understanding of the ethical responsibilities of an accountant working within the profession.

4 Recommended entry to the qualification

Entry to this qualification is at the discretion of the centre. The following information on prior knowledge, skills, experience or qualifications that provide suitable preparation for this qualification is provided as guidance only.

Learners would benefit from having attained the skills, knowledge and understanding required by one or more of the following or equivalent qualifications and/or experience:

- ◆ National 5 Accounting
- ◆ SCQF level 5 Accounting units
- ◆ Some ICT skills training at level 5. This may be through the achievement of relevant National Units or employment experience.

4.1 Core Skills entry profile

The Core Skill entry profile provides a summary of the associated assessment activities that exemplify why a particular level has been recommended for this qualification. The information would be used to identify if additional learning support needs to be put in place for learners whose Core Skills profile is below the recommended entry level or whether learners should be encouraged to do an alternative level or learning programme.

| Core Skill | Recommended SCQF entry profile | Associated assessment activities |
|---------------|--------------------------------|--|
| Communication | 5 | <p>Good communication skills are required for learners undertaking this qualification, as they will be required to read, understand and evaluate a range of documentation.</p> <p>During the delivery and assessment of the units, learners will prepare written work such as:</p> <ul style="list-style-type: none"> ◆ Provide written or oral responses to questions or prompts. ◆ Complete accounting related forms/information in a suitable accounting format. |
| Numeracy | 5 | <p>Good numerical skills are required for learners undertaking this qualification as they will be required to carry out a variety of number-related tasks eg:</p> <ul style="list-style-type: none"> ◆ Preparing financial statements, such as production budget, cash budget. ◆ Preparing managing accounting statements, such as a service costing or process costing. ◆ Extracting a period-end financial statement for different types of organisation. ◆ Using analytical techniques to perform calculations, such as calculating ratios. ◆ Completing a VAT return (for one month). |

| Core Skill | Recommended SCQF entry profile | Associated assessment activities |
|--|--------------------------------|---|
| Information and Communication Technology (ICT) | 4 | <p>During the course of their study, learners may undertake a variety of ICT related tasks such as:</p> <ul style="list-style-type: none"> ◆ Using a wide range of IT and carrying out searches to extract and present relevant information. ◆ Using technological resources to assist in the presentation of financial information/statements. |
| Problem Solving | 5 | <p>Critical analysis is an integral part of this qualification, as learners will be required to consider financial information and make business decisions/recommendations based on an analysis of the information.</p> |
| Working with Others | 5 | <p>Although it is not necessary for learners to have prior qualifications/experience of working with others, they should be able to work cooperatively with other people and carry out their role adapting their actions/behaviour as appropriate and asking or providing information and support when required.</p> |

5 Additional benefits of the qualification in meeting employer needs

This qualification was designed to meet a specific purpose and what follows are details on how that purpose has been met through mapping of the units to the aims of the qualification. In addition, significant opportunities exist for learners to develop the more generic skill, known as Core Skills through doing this qualification.

5.1 Mapping of qualification aims to units

| Code | Unit title | General aims | | | | | Specific aims | | | | | | | |
|---------|---|--------------|---|---|---|---|---------------|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| H1YR 76 | Preparing Management Accounting Information | X | X | X | X | X | | X | X | | | | | |
| H1YS 76 | Analysing Accounting Information | X | X | X | X | X | | | | X | X | | | |
| H1YP 76 | Preparing Financial Accounting Information | X | X | X | X | X | | | | | | X | X | |
| HX6F 46 | Professional Ethics for Accountants | X | X | X | X | X | | | | | | | | X |
| FN16 11 | Recording Data in the Ledger | X | X | X | | X | X | | | | | | | |

5.2 Mapping of Core Skills development opportunities across the qualification

| Unit code | Unit title | Communication | | | Numeracy | | ICT | | Problem Solving | | | Working with Others | |
|-----------|---|-------------------|-------------------|------|--------------|-----------------------------|-----------------------|--------------------------------|-------------------|-------------------------|--------------------------|------------------------------------|-------------------------------------|
| | | Written (Reading) | Written (Writing) | Oral | Using Number | Using Graphical Information | Accessing Information | Providing/Creating Information | Critical Thinking | Planning and Organising | Reviewing and Evaluating | Working Co-operatively with Others | Reviewing Co-operative Contribution |
| H1YR 76 | Preparing Management Accounting Information | X | X | X | X | | | X | X | | | | |
| H1YS 76 | Analysing Accounting Information | X | X | X | X | | | X | X | | | | |
| H1YP 76 | Preparing Financial Accounting Information | X | X | X | X | | | X | X | | | | |
| HX6F 46 | Professional Ethics for Accountants | X | X | X | X | | X | X | X | | | X | |
| FN16 11 | Recording Data in the Ledger | X | X | X | X | | | X | X | | | | |

X = development opportunity

5.3 Assessment strategy for the qualification

| Unit | Assessment | | |
|---|--|--|--|
| | Outcome 1 | Outcome 2 | Outcome 3 |
| Preparing Management Accounting Information | Written/oral — open-book | Written/oral — open-book | |
| Analysing Accounting Information | Written/oral — open-book | Written/oral — open-book | |
| Preparing Financial Accounting Information | Written/oral — open-book | Written/oral — open-book | |
| Professional Ethics for Accountants | Written/oral — response to stimulus — controlled conditions, open-book with a limit on resources allowed | Written/oral — response to stimulus — controlled conditions, open-book with a limit on resources allowed | Written/oral — response to stimulus — controlled conditions, open-book with a limit on resources allowed |
| Recording Data in the Ledger | Written/oral — closed-book, supervised conditions | Written/oral — closed-book, supervised conditions | Written/oral — closed-book, supervised conditions |

6 Guidance on approaches to delivery and assessment

Learners undertaking units in the NPA will normally be working towards the group award — the NPA in Accountancy at SCQF level 6. However, the units are also available as free-standing units and learners may take them as such for purposes of preparing for further study or continuing professional development.

Centres that are delivering the NPA, such as schools and colleges, should ensure that they have sufficient teaching and learning material to meet the component outcomes of each unit. Each unit has detailed guidance on the content that underpins each outcome as well as particular contexts in which teaching and learning should be structured. Furthermore, guidance is provided for particular approaches that may be followed when delivering units.

There are different approaches to assessment, and teachers/lecturers should use their professional judgement, subject knowledge and experience, as well as understanding of their learners and their varying needs, to determine the most appropriate ones and, where necessary, to consider workable alternatives.

Assessments must be fit for purpose and should allow for consistent judgements to be made by all assessors.

Assessments must ensure that the evidence generated demonstrates, at least, the minimum level of competence for each unit. Assessors preparing assessment methods should be clear about what that evidence will look like for their centre or learners.

Examples of appropriate tasks which allow learners to generate evidence for outcomes and assessment standards/performance criteria are detailed in the unit assessment support packs, found on the SQA secure server.

Teachers/lecturers should note that learners' day-to-day work may produce evidence which satisfies assessment requirements of a unit, or units, either in full or partially. Such naturally occurring evidence generated during lessons, may be used as a contribution towards unit assessment.

6.1 Sequencing/integration of units

The delivery of the award is at the individual centre's discretion, however learners may benefit from completing the *Recording Data in the Ledger* unit first, particularly for learners who have not studied in the area of accounting before.

6.2 Recognition of prior learning

SQA recognises that learners gain knowledge and skills through formal, non-formal and informal learning contexts.

In some instances, a full group award may be achieved through the recognition of prior learning. However, it is unlikely that a learner would have the appropriate prior learning and experience to meet all the requirements of a full group award.

The recognition of prior learning may **not** be used as a method of assessing in the following types of units and assessments:

- ◆ HN Graded Units
- ◆ Course and/or external assessments
- ◆ Other integrative assessment units (which may or not be graded)
- ◆ Certain types of assessment instruments where the standard may be compromised by not using the same assessment method outlined in the unit
- ◆ Where there is an existing requirement for a license to practice
- ◆ Where there are specific health and safety requirements
- ◆ Where there are regulatory, professional or other statutory requirements
- ◆ Where otherwise specified in an assessment strategy

More information and guidance on the *Recognition of Prior Learning* (RPL) may be found on our website www.sqa.org.uk.

The following sub-sections outline how existing SQA unit(s) may contribute to this group award. Additionally, they also outline how this group award may be recognised for professional and articulation purposes.

6.2.1 Articulation and/or progression

This NPA was specifically developed to meet the underpinning knowledge component of the Foundation Apprenticeship in Accountancy, and the award provides credits towards the Foundation Apprenticeship. Furthermore, learners who successfully achieve the FA may wish to go on to complete the full Modern Apprenticeship (MA) in Accounting.

Learners who successfully complete this NPA could also progress to HN programmes or appropriate National courses at Higher and/or Advanced Higher level.

6.2.2 Professional recognition

At present, there is no professional recognition or credit transfer relating to this award.

6.3 Opportunities for e-assessment

E-assessment may be appropriate for some assessments of the units in this award. By e-assessment we mean assessment which is supported by Information and Communication Technology (ICT), such as e-testing or the use of e-portfolios or e-checklists. Centres who wish to use e-assessment must ensure that the national standards are applied to all learner evidence and that conditions of assessment as specified in the evidence requirements are met, regardless of the mode of gathering evidence. The most up-to-date guidance on the use of e-assessment to support SQA's qualifications is available at www.sqa.org.uk/e-assessment.

6.4 Support materials

A list of existing ASPs is available to view on SQA's website.

6.5 Resource requirements

Learners may require access to the ICT equipment and word processing and spreadsheet application software.

7 General information for centres

Equality and inclusion

The unit specifications making up this group award have been designed to ensure that there are no unnecessary barriers to learning or assessment. The individual needs of learners will 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 assessments used within this/these qualification(s) should be internally verified, using the appropriate policy within the centre and the guidelines set by SQA.

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

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

8 Glossary of terms

Embedded Core Skills: is where the assessment evidence for the unit also includes full evidence for complete Core Skill or Core Skill components. A learner successfully completing the unit will be automatically certificated for the Core Skill. (This depends on the unit having been successfully audited and validated for Core Skills certification.)

Finish date: The end of a group award's lapsing period is known as the finish date. After the finish date, the group award will no longer be live and the following applies:

- ◆ learners may not be entered for the group award
- ◆ the group award will continue to exist only as an archive record on the Awards Processing System (APS)

Lapsing date: When a group award is entered into its lapsing period, the following will apply:

- ◆ the group award will be deleted from the relevant catalogue
- ◆ the group award specification will remain until the qualification reaches its finish date at which point it will be removed from SQA's website and archived
- ◆ no new centres may be approved to offer the group award
- ◆ centres should only enter learners whom they expect to complete the group award during the defined lapsing period

SQA credit value: The credit value allocated to a unit gives an indication of the contribution the unit makes to an SQA group award. An SQA credit value of 1 given to an SQA unit represents approximately 40 hours of programmed learning, teaching and assessment.

SCQF: The Scottish Credit and Qualification Framework (SCQF) provides the national common framework for describing all relevant programmes of learning and qualifications in Scotland. SCQF terminology is used 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: SCQF credit points provide a means of describing and comparing the amount of learning that is required to complete a qualification at a given level of the Framework. One National Unit credit is equivalent to 6 SCQF credit points. One National Unit credit at Advanced Higher and one Higher National Unit credit (irrespective of level) is equivalent to 8 SCQF credit points.

SCQF levels: The level a qualification is assigned within the framework is an indication of how hard it is to achieve. The SCQF covers 12 levels of learning. HNCs and HNDs are available at SCQF levels 7 and 8 respectively. Higher National Units will normally be at levels 6–9 and graded units will be at level 7 and 8. National Qualification Group Awards are available at SCQF levels 2–6 and will normally be made up of National Units which are available from SCQF levels 2–7.

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

Signposted Core Skills: refers to opportunities to develop Core Skills arise in learning and teaching but are not automatically certificated.

History of changes

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

NOTE: Where a unit is revised by another unit:

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

| Version Number | Description | Date |
|-----------------------|--|----------------|
| 02 | Revision of unit codes: The unit codes for the following units have been updated. The unit content and assessments are unchanged: Preparing Management Accounting Information (H1YR 76), Analysing Accounting Information (H1YS 76), Preparing Financial Accounting Information (H1YP 76). The following unit has been updated: Recording Data in the Ledger FN16 11 (J1K5 45). | September 2019 |
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Acknowledgement

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

9 General information for learners

This section will help you decide whether this is the qualification for you by explaining what the qualification is about, what you should know or be able to do before you start, what you will need to do during the qualification and opportunities for further learning and employment.

This National Progression Award (NPA) is designed to provide you with fundamental skills and knowledge required for success in current and future employment in accounting and financial sectors or progression onto further academic qualifications.

You are not required to have any prior experience and knowledge of accounting before starting this qualification. However, you would benefit from having gained either National 5 Accounting or any of the SCQF level 5 Accounting units, as well as some ICT skills training or experience.

This NPA was specifically developed to provide underpinning knowledge required for the Foundation Apprenticeship in Accountancy.

To gain the award you will need to complete five units:

- ◆ *Preparing Management Accounting Information*
- ◆ *Analysing Accounting Information*
- ◆ *Preparing Financial Accounting Information*
- ◆ *Professional Ethics for Accountants*
- ◆ *Recording Data in the Ledger*

In completing the five units you will:

- ◆ Gain knowledge and skills in gathering, preparing, presenting and recording management and financial accounting information using a range of accounting techniques.
- ◆ Develop an understanding of the use and importance of the accounting information on making decisions about planning, control and success on an organisation.
- ◆ Develop an ability to interpret and analyse accounting information, and an understanding of accounting standards and practices.
- ◆ Develop an understanding of ethical responsibilities of an accountant, and appropriate and inappropriate behaviour in an accounting environment.