



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

Group Award Code: GP6E 45

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Contents

1	Introduction	1
2	Rationale for the development of the Group Award	1
2.1	Purpose	1
2.2	Market Research	1
2.3	Nature of the Group Award	1
2.4	Progression routes.....	2
3	Aims of the Group Award	2
3.1	Principal aims of the Group Award.....	2
3.2	General aims of the Group Award.....	3
3.3	Target groups	3
3.4	Employment opportunities	3
4	Access to the Group Award.....	4
5	Group Award structure	5
5.1	Framework.....	5
5.1.1	National 5 Course in Accounting (C700 75).....	6
5.2	Mapping information	7
5.2.1	Core Skills.....	7
5.2.2	National Occupational Standards	Error! Bookmark not defined.
5.3	Articulation, professional recognition and credit transfer	7
6	Approaches to delivery and assessment	7
6.1	Content and context.....	7
6.2	Delivery and assessment.....	7
6.3	Core Skills	8
6.4	Open learning	9
7	General information for centres	9
8	General information for candidates.....	9
9	Glossary of terms	11
Appendix 1:	Replaced Units	12

1 Introduction

This is the Arrangements Document for the National Certificate (NC) in Accounting at SCQF level 5 which was validated in March 2019. This document includes: background information on the development of the Group Award, its aims, guidance on access, details of the Group Award structure and guidance on delivery.

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

2 Rationale for the development of the Group Award

2.1 Purpose

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

2.2 Market Research

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

2.3 Nature of the Group Award

The National Certificate in Accounting provides training in the following:

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

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

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

Within the optional section candidates have the opportunity to be entered for the National 5 Accounting Course assessment. For further details see Section 5.1.1

2.4 Progression routes

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

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

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

3 Aims of the Group Award

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

The NC provides a nationally recognised qualification with transferable credit.

3.1 Principal aims of the Group Award

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

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

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

3.2 General aims of the Group Award

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

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

3.3 Target groups

Target groups for the NC in Accounting include:

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

3.4 Employment opportunities

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

4 Access to the Group Award

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

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

School-leavers: candidates should be able to demonstrate passes at SCQF level 4, for example, any three National 4 course awards. No subjects necessarily need to be specified, but favourable results in mathematics may indicate suitability.

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

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

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

5 Group Award structure

Candidates will be awarded the National Certificate on successful completion of 12 credits (72 SCQF points), out of which 8 credits (48 SCQF points) are from the mandatory sections, and 4 credits (24 SCQF points) are from the optional section.

5.1 Framework

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Mandatory units – 6 credits required				
Recording Transactions in the Ledger	J1K5 45	6	5	1
Developing Skills for Employment	F393 11	6	5	1
Handling Wages and Salaries	J1K0 45	6	5	1
Analysing Accounting Information	J1Y0 75	6	5	1
Preparing Financial Accounting	J1XX 75	6	5	1
Preparing Management Accounting	J1XY75	6	5	1
Mandatory units – 2 credits required				
Computer Applications — Accounting	F212 11	6	5	1
IT Solutions for Administrators	J1Y4 75	6	5	1
Spreadsheets for Administrators	F5A5 12	6	6	1
Optional units – section 1 – up to 4 credits can be selected				
Contract Law: An Introduction	F392 11	6	5	1
Economics: Basic Principles	F5G3 10	6	4	1
Financial Accounting for Partnerships and Not for Profit Organisations	J1JX 45	6	5	1
Management Accounting Systems	J1K2 45*	6	5	1
Recording Cash Transactions	J1K4 45*	6	5	1
Market Operations and the Scottish Economy	F391 11	6	5	1
Financial Skills for a Small Business: An Introduction	J1JT 44	6	4	1
Management Accounting	J1K3 46	6	6	1
Financial Accounting for Limited Companies	J1JY 46	6	6	1
Economics of the Market	J291 75	6	5	1
Applications of Mathematics: Managing Finance and Statistics	J2FB 75	6	5	1
Personal Development: Self and Work	H18P 45	6	5	1
Personal Development: Self Awareness	H18X 45	6	5	1
Consumer Protection Legislation in Scotland: An Introduction	FN50 12	6	6	1
Financial Services: Building Positive Relationships with Customers and Colleagues	DM7V 75	6	5	1
Optional section – section 2 – up to 1 credit can be selected				
Accounting	X800 75	6	5	4
Communication	F3GB 11	6	5	1
OR				
Literacy	H23W 75	6	5	1

5.1.1 National 5 Course in Accounting (X800 75)

The National 5 Course assessment in Accounting is nested within the framework of the National Certificate in Accounting. It is not necessary to achieve the Accounting National 5 Course assessment to achieve the NC, but it may be beneficial and can provide a certificated course for candidates (if they are entered for the course award and achieve the course assessment) irrespective of whether they complete the full 12 credits of the NC.

The National 5 Course does not contain specific units, however the course content (as specified in the Accounting Course Specification document) relates to the mandatory units in the NC: *Analysing Accounting Information* (J1Y0 75), *Preparing Financial Accounting* (J1XX 75) and *Preparing Management Accounting* (J1XY75 and *Accounting* (X700 75).

The Unit *Accounting* (X800 75) Course Assessment covers the added value of the N5 Course. It comprises **two** components:

Component 1 — a question paper worth 130 marks

Component 2 — an assignment worth 50 marks

It is important to note that **both of these components must be completed** for candidates to gain this credit.

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

NOTE:

To accommodate the Scottish Governments requirement to remove units and unit assessments from National 5 to Advanced Higher courses the structure of this course has been amended to include the recoded non unitised course assessment (X80075) and the recoded former National Course units (J1Y075, J1XX75 and J1XY75).

Centres only require to enter and pass the units if candidates are not entered for or have already achieved X80075; the learning is the same on either route with the exception of the course assessment which was worth 1 SQA credit. SQA will accept the achievement of grades A – C in X80075 as evidence of the successful attainment of the units.

5.2 Mapping information

5.2.1 Core Skills

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

5.3 Articulation, professional recognition and credit transfer

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

6 Approaches to delivery and assessment

6.1 Content and context

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

The NC is also intended to provide candidates with sufficient knowledge and skills in accounting to enable them to progress to clerical level employment in accounting related employment.

6.2 Delivery and assessment

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

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

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

For centres offering a full-time 18 credit programme, the mandatory units can be spread throughout the academic year, encouraging learners to continue in their application from the beginning to the end. The accounting units in the mandatory and

optional sections can be organised to form a logical sequence in the development of accounting knowledge and skills.

Assessment is prescribed by the individual units, but opportunity should be taken to consider integration of learning and assessment.

Opportunities for e-learning and e-assessment will occur throughout the NC, advice should be taken from the unit specifications. Care should always be taken that the templates or software used should not undermine the thinking processes which the candidates need to engage in, or replace them software application usage skills.

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

6.3 Core Skills

The Core Skills identified in the tables in section 5.2.1 of this document show the signposting of the components within many of the units. This is in relation to the detail in the Unit specifications. In some of the units, certification of Core Skills is also identified. Clearly, there will be development of the *Numeracy* Core Skill by those who undertake this NC, but centres may at their discretion include standalone Core Skill units into their course to further develop candidates in the other areas.

6.4 Open learning

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

7 General information for centres

Disabled candidates and/or those with additional support needs

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

Internal and external verification

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

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

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

8 General information for candidates

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

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

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

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

To gain the NC in Accounting you have to obtain **12** SQA credits, this is made up of **8** specified SQA credits, these are the mandatory units which every candidate must take. You must take another **4** credits which can vary depending on your place of study.

Progression pathways

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

9 Glossary of terms

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

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

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

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

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

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

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

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

Appendix 1: Replaced Units

Title (Replacement Unit)	Code	Title (Finished Unit)	Code