**Case Study Based Project**

**Extract from SQA Unit Specification:**

**Purpose:**

This Group Award Graded Unit is designed to provide evidence that the candidate has achieved the following principal aims of the HND Accounting:

* To prepare students for progression to further study in accounting or a related discipline.
* To develop and integrate a range of contemporary vocational skills in addition to those developed at HNC level (i.e. researching, evaluating and interpreting financial data; applying relevant legislation; providing information for decision making).
* To enable students to integrate management accounting with relevant business taxation.

**Recommended Prior Knowledge and Skills:**

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

* Management Accounting for Planning and Control (F82H 35)
* Management Accounting Information for Decision Making (F82J 35)
* Business Taxation (J0LY 35)

**Core Skills:**

The achievement of this Unit gives automatic certification of the following:

* **Problem Solving** at SCQF level 5.
* Using Number at SCQF level 5.

**Conditions of Assessment (extract):**

This project-based Graded Unit is in the form of a Case Study. At this level, **candidates should work independently.** During the time between the distribution of the instructions and the completion date **assessors may answer questions, provide clarification, guidance and reasonable assistance.**

The project undertaken by the candidate must be a **complex task** which involves:

* Variables which are complex or unfamiliar.
* Relationships which need to be clarified.
* A context which may be familiar or unfamiliar to the candidate.

The assessment task must require the candidate to:

* **Analyse** the task and decide on a course of action for undertaking the project.
* **Plan and organise** work and carry it through to completion.
* **Reflect** on what has been done and draw conclusions for the future.
* **Produce evidence** of meeting the aims which this Group Award Graded Unit has been designed to cover.

| **WEEK** | **SCHEDULED ACTIVITY** |  |
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| **1.** | **Introduction to Case Study Approach**   * Issue and discuss Study Guide. **Explain role of lecturer (as a facilitator).**   **Alternative Case Study**   * Issue alternative case study for class use and group work throughout developing stage. * Organise groups. Students to select team leaders. * Group discussions regarding process of creating cost statement including traditional overhead absorption. How to go about it? * Homework – students to work in small groups to prepare a cost statement including traditional overhead absorption for the alternative case study. | **ALL** |
| **2.** | **Alternative Case Study**   * Students to create own marking scheme for cost statement * Group presentations and discussion ofcost statement including traditional overhead absorption. | **ALL** |
| **3.** | **Alternative Case Study**   * Functional budgets – group discussion * Group presentations of budgets – Q & A * Create list of criteria for peer and self-assessment of budgets * Homework – students to work in groups to prepare functional budgets for the alternative case study | **ALL** |
| **4.** | **Alternative Case Study**   * Presentation of Master Budgets in groups * Formative (peer and self) assessment of presented budgets against list of criteria. Small group discussion * Whole group discussion * Feedback (including score) from assessing groups to presenting group * Summary of budgets required – lecturer | **ALL** |
| **5.** | **Alternative Case Study**   * Group presentations of Executive Summary * Create list of criteria for peer and self-assessment of Executive Summary. * Homework – students to work in groups to prepare master budget and Executive Summary for the alternative case study. | **ALL** |
| **October Holidays** | **Alternative Case Study**   * **October Holidays -** students to work on master budget and Executive Summary. |  |
| **6.** | **Alternative Case Study**   * Full presentation performed by each group – timing and presentation considered and discussed * Whole group discussion. * Feedback (including score) from assessing groups to presenting group. * **Summary of Executive Summary content and Budgets to be submitted by Friday 25th October 0900 hours.** | **ALL** |

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| **7.**  **Two hour class** | **Alternative Case Study**   * Full presentation by all groups to finance / banking professional(s). * Feedback from professional(s). | **ALL** |
| **8.**  **Two hour class** | **Alternative Case Study**   * Issue and discuss “standard” solution to alternative case study (cost statement including traditional absorption of overheads, functional budgets, master budget). * Group evaluation on process * Issue and discuss SQA case study exemplar. | **ALL** |
| **9.** | **Introduction to Case Study Approach**   * Issue and discuss SQA case study exemplar. Emphasise requirement for students to work independently on project reports. **Explain role of lecturer (as a facilitator).** * Discuss requirements of each stage:  1. **Planning** – research – create action plan (500 words max). 2. **Developing** – prepare and interpret computations – write a report (2,000 words +/- 10%). 3. **Evaluating** – reflection (500 words max.)  * Issue and discuss Report Template, Research Evaluation Log, Harvard Referencing Guide. Indicate resources on UHI website. | **ALL** |
| **10.** | **Planning**   * Discuss aims, timescales, key factors, areas to be researched (how? i.e. methods and resources needed) in alternative case study. * Discuss need for **clear** action plan defining exactly what will be researched and when and how the project will be undertaken. * Discuss use of Gantt chart, Research Evaluation Log. * Homework – students to work individually on project plans (max. 500 words). | **ALL** |
| **11.**  Self-study | **Planning stage submission**   * Students to continue working on planning stage. * **PLANNING STAGE DUE FOR SUBMISSION NO LATER THAN 0900 HRS ON MONDAY 2ND DECEMBER** | **ALL** |
| **12.**  Self-study  **w/c 04** | * **Marking** |  |
| **13 – 14.** | **Planning**   * 1:1 feedback sessions – planning.   Discuss research activity. | **1:1** |
| **Christmas Holidays** | **Planning**   * **Christmas Holidays** – students to make any required amendments to project plans. Work should have begun on calculations |  |
| **15.** | **Planning/Developing**   * Planning resubmissions. * Functional budget revision – alternative case study | **ALL** |
| **16.**  Self-study | * Self-study – work on calculations | **ALL** |

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| **17.** | **Developing**   * Interest Calculations * Capital Investment Appraisal (explain using alternative case study) – lecturer. * Harvard Referencing tutorial | **ALL** |
| **18.**  Self-study | * Self-study – work on calculations | **ALL** |
| **19.**  Drop in | **Developing stage submission 1**   * Studentssubmit calculations/report by **0900 on Monday 10th February** | **ALL** |
| **20.** | **Developing**   * Self-study whilst lecturer reviews submissions and prepares feedback * Students to continue working on written element |  |
| **21-23.** | **Developing**   * 1:1 feedback sessions – calculations   Discuss research activity. | **1:1** |
| **24.** | **Developing Stage Submission**   * No formal class – question and answer session. * **DEVELOPING STAGE DUE FOR SUBMISSION NO LATER THAN 0900 HRS ON MONDAY 16TH MARCH** | **ALL** |
| **27.**  **w** | **Marking** | **ALL** |
| **28.** | **Developing/Evaluating**   * 1:1 feedback sessions on developing stage * **EVALUATION STAGE DUE FOR SUBMISSION NO LATER THAN 0900 HRS ON MONDAY 27th APRIL** | **1:1** |
| **29.** | * **MARKING** |  |
| **30.** | * **MARKING** | **ALL** |
| **31.** | * **MARKING** * **PROVISIONAL Final grades will be released this week** |  |