EduQual Diploma in Advanced Accountancy (SCQF Level 8)

QUALIFICATION SUMMARY

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1 Introduction and Summary

The EduQual Diploma in Advanced Accountancy (SCQF level 8) is a SCQF Level 8 Qualification. It offers Learners the knowledge and skills needed to develop an understanding of the models, tools and techniques used in the fields of advanced accountancy. The Qualification has been mapped to the National Occupational Standards in Management and Leadership and Business Administration, and Learners will be able to develop the competencies they need to enter work in this discipline.

Learners completing the EduQual Diploma in Advanced Accountancy (SCQF Level 8) may be able to progress onto a university degree in accountancy or business management.

The Qualification has been produced to conform to the requirements of the SCQF and the relevant Quality Assurance Agency (QAA) subject benchmark statements.[1]

2 Aims

The aims of this programme will allow Learners to:

- Apply theoretical understanding of advanced accountancy to practical contexts
- Reflect upon own advanced accountancy skills and thereby allow learners to prepare for senior roles within their organisation
- Develop a lifelong learning attitude to education and training
- Gain an insight into contemporary research and leading-edge practice within the field of advanced accountancy
- Develop considerable autonomy in their learning and enhance their ability to plan, implement and evaluate the skills, knowledge and understanding of advanced accountancy in a group context
- Demonstrate originality and enterprise in approaching issues relating to advanced accountancy
- Demonstrate self-direction, initiative and autonomy in research and scholarship towards solutions to organisational problems in advanced accountancy
- Evaluate proposed solutions to operational problems.

[1] 2.1, 3.2 – 3.7, 4.1 and 4.2 of the 'Business and Management' Subject Benchmark Statement (February 2015).

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3 Teaching, Learning and Assessment

The EduQual Diploma in Advanced Accountancy (SCQF Level 8) is designed for Learners who have gained a considerable degree of subject knowledge and proficiency from undergraduate studies, experience within the workplace, or both.

Tuition and guidance should feature flexible approaches to delivering and assessing the Qualification, which may include face to face or online tuition / learning sessions. Additionally or alternatively, Learners may have access to a virtual learning platform as part of a blended learning programme of study and synchronous and asynchronous sessions with course tutors and tutor-led / moderated group discussions. The virtual learning platform may include formative tests with support and feedback.

Essential resources include access to experienced tutors and instructors in a safe and controlled environment.

Learners are encouraged to apply knowledge and to demonstrate an awareness of problems in advanced accountancy. learners are also expected to use the results of current and recent research and case studies to analyse, evaluate and appraise established methods, practices or techniques.

assessment strategies have been designed to promote strong practical and professional orientation and to enable learners to develop a range of practical skills in advanced accountancy. work-based assignments are used where relevant and practical in order to help Learners:

- relate their learning to their work environment
- increase their knowledge of that environment
- synthesise ideas in application
- communicate outcomes to others in different situations relating to advanced accountancy
- raise their profile and ensure that employers gain immediate practical benefit
- access increased employability / progression opportunities.

Learning and assessment for knowledge and understanding outcomes may be measured during the performance and assessment of relevant skills.

4 Entry Requirements

Prospective Learners for this Qualification are expected to have one (or more) of the following:

- an SCQF Level 5 / 6 Qualification in management subjects
- other related SCQF Level 5 / 6 Qualifications in the management sector
- an international equivalent to the above Qualifications

In exceptional circumstances and at the discretion of the Centre, Learners who do not have any of the prescribed entry requirements may still be permitted to study for their chosen Qualification, provided that in the Centre's judgement, the Learner has the potential to complete the Qualification successfully.

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Some Learners may have been recently appointed to or are seeking progression to a leadership or managerial role within their organisation and wish to develop their knowledge and application of advanced accountancy principles and practices. They do not need to have any prior Qualifications, knowledge or experience before beginning this SCQF Level 8 Qualification. However, they are expected to have the combination of potential and experience that will help them meet the demands of this Qualification.

5 Recognition of Prior Learning (RPL)

RPL (sometimes referred to as APL) may be claimed by a Learner in situations where:

- The Learner has already studied SCQF / RQF equivalent Level 8 / 5 Units that meet the Learning Outcomes of one or more Units of this programme[2]
- The Learner can also produce evidence to demonstrate how each of the assessment criteria of those Learning Outcomes have already been met.

In such a case, those matching Units can be exempted from study, credits can be claimed and the evidence supporting the RPL claim must be included in the Learner's portfolio of evidence when claiming the EduQual Award.

6 Progression

Successful Learners may choose to progress directly onto specialist areas of study at SCQF Level 11, such as the:

- EduQual Diploma in Business Management

7 Qualification size

EduQual Qualifications define the credit values for each Unit and the whole Qualification. One credit roughly equals 10 learning hours which allows the Learners to evaluate how much time they will need to gain the desired Qualification.

Credit values define a Qualification's Total Qualification Time (TQT), which includes all the time needed to gain a Qualification, including:

- Formal input (including contact time with tutor – the Guided Learning Hours (GLH))
- Additional activities (e.g. developing practice, reflection, research / study time)
- Assessment

[2] Such SCQF Level 8 / RQF Level 5 Units may be regulated / accredited by any UK regulatory authority for Qualifications: for example, Ofqual or SCQF.

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The TQT value is for the time typically taken by a cohort of Learners to achieve their Qualification and that should reflect any pre-existing knowledge within that cohort.

To gain an EduQual Award, it is necessary to have 1 to 12 credit points which equals 10 to 120 hours of learning. Learners who have 13 to 26 credits (130 to 260 hours) are EduQual Awarded EduQual Certificates, while those who have 37 credits or more are awarded EduQual Diplomas.

8 Curriculum

The EduQual Diploma in Advanced Accountancy (SCQF Level 8) is composed of 1,200 notional hours of learning (120 credits).

Unit	Unit title	SCQF credits	SCQF level	Equivalent level	
				Ofqual (RQF[3])	EQF[4]
1	Cost Accounting	6	7	5	5
2	Supervisory Management	12	8	5	5
3	Advanced Computerised Accounting	10	7	4	5
4	Auditing	10	8	5	5
5	Financial Management	12	8	5	5
6	Taxation	10	8	5	5
7	Research Project	60	8	5	5

[3] Ofqual Regulated Qualifications Framework

[4] European Qualifications Framework

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9 National Occupational Standards

Links to UK NOS in Advanced Accountancy

		EduQual Diploma in Advanced Accountancy (SCQF Level 8)
FSPT2	Calculate business tax	•
FSPT1	Calculate personal tax	•
FSPP5	Complete end of period procedures	•
SFHRandD3	Design and formulate a research and development proposal	•
SFHRandD1	Determine a research and development topic worthy of investigation	•
FSPP3	Determine entitlements and deductions	•
CLDCD01	Develop and apply understanding of theory and effective practice in career development	•
FSP FA5	Draft financial statements	•
SFHRandD10	Interpret results of research and development activities	•
FSPFA4	Prepare accounts	•
SKAAEAF1	Promote and contribute to healthy, safe and secure working environments and practices	•
INSML028	Promote and manage staff wellbeing	•
INSCS038	Promote continuous improvement	•
PPLHSL24	Provide learning opportunities for colleagues	•
SFHRandD11	Record conclusions and recommendations of research and development activities	•
FSPT3	Report VAT	•
INSBA008	Undertake and support work practices in a business environment	•
FSPPS1	Work effectively in accountancy and finance	•

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10 Learning / teaching methods and strategies

The Learning Outcomes will be achieved by the use of the following learning and teaching methods and strategies:
• A variety of teaching and learning strategies, including lecture, seminar, case study and video.
• Team teaching on specific modules to foster integration between various aspects of advanced accountancy.
• A strong emphasis on syndicate work in which professional practice can be shared and exchanged.
• Guest lectures from leading edge practitioners at senior level within advanced accountancy.
• Directed private study, including reading authoritative quality texts and articles, and researching appropriate data using the internet.
• Personal and professional self-reflection, including feedback from colleagues and superiors.
• The creation of a learning environment that fosters debate and constructive argument.
• Units which encourage learners to assess theory and leading-edge practice, with a view to creating new concepts and practices for the future.
• Practical projects which foster originality of thought and enterprise.
• Exercises which develop critical thinking in the field of advanced accountancy.

11 Assessment methods and strategies

The following assessment strategies may be adopted to achieve the Learning Outcomes:
• Examination (seen and unseen)
• Coursework assignments (including problem solving activities, simulations, consultancy projects, individual and group reports, as well as more conventional written forms such as essays and other discursive assignments)
• Course presentations
• Reflective forms of assessment (e.g. portfolios, Learner logs, and peer engagement)

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