# ATHE Level 3 Diploma in Accounting

603/6558/4

Specification Version v0.1 Valid from 31 August 2020.

**Contents**

## Introduction

### About ATHE

Awards for Training and Higher Education (ATHE) is a global awarding organisation regulated by Ofqual and other United Kingdom and international regulators. We provide centres with a wide variety of qualifications including, but not limited to, business and management, law, computing, health and social care and religious studies.

For the full list please visit our website: [www.athe.co.uk](http://www.athe.co.uk)

ATHE has also developed a range of bespoke qualifications for clients.

**The ATHE mission** is to provide outstanding qualifications, customer service and support, enabling centres to thrive and their learners to achieve and progress. We will support this mission by:

- providing qualifications which enable learners to fulfil their potential and make a positive contribution to society both socially and economically
- delivering the highest standards of customer service
- delivering support and guidance which meet the needs of all centres and enable them to improve performance
- upholding and maintaining the quality and standards of qualifications and assessments
- having a commitment to lifelong learning and development

### Our Qualifications

Our qualifications have been created with the involvement of expert input from managers and teachers in colleges, industry professionals and our qualification development team. We have also taken into account feedback from learners and consulted with higher education institutions to ensure the qualifications facilitate progression to higher levels. We offer a suite of awards, certificates and diplomas across many RQF levels.

Key features of the qualifications include:

- regular reviews of the units and the associated support materials so they are current and meet the needs of learners
- alignment of the programmes of learning to degree and higher degree qualifications in HEIs in the UK and international institutions so there is comparability and smooth progression for learners
- core units that are common to different sectors offering the opportunity for learners to move between sectors or delay decisions on particular specialisms
- optional units offering the opportunity for learners to choose specialist units which best match their job, interests and progression aspirations.
- small qualifications that can be used for professional development for those in employment or for learners who do not have the time to undertake a full-time programme
- challenging and relevant learning with flexible methods of assessment allowing tutors to select the most appropriate methods for their learners
- opportunities for learners to achieve higher grades by unit and overall qualification and reach their maximum potential
- learning that develops knowledge, understanding and skills e.g. problem solving, interpersonal skills needed by effective managers.

## Support for Centres

We are committed to supporting our centres and offer a range of training, support and consultancy services including:

- a comprehensive guide for centres on delivering ATHE qualifications
- qualification guidance, assessor guidance, suggested resources and sample assignments for all units which have been written and verified by experienced practitioners
- verification and guidance with internally devised assignments
- guidance on how to deliver, assess and quality assure the qualifications
- an ATHE centre support officer who guides centres through the recognition process, learner registration and learner results submission
- health check visits to highlight areas of good practice and any areas for development
- an allocated member of our team who can work with centres to support further improvements in the quality of teaching, learning and assessment
- the services of a team of experienced external quality assurers
- opportunities for training and staff development
- access to free webinars to support delivery, assessment and QA processes
- support for business development.

## ATHE Qualification at Level 3 in this Specification

This document provides key information on the ATHE Level 3 Diploma in Accounting, including the rules of combination, the content of all the units and guidance on assessment and curriculum planning. It should be used in conjunction with the ATHE handbook "Delivering ATHE Qualifications". Further guidance and supporting documentation on curriculum planning, internal verification and assessment is provided separately in the Delivering ATHE Qualifications Guide and via the ATHE website.

This qualification is regulated by Ofqual and is listed on Ofqual's Register of Regulated Qualifications. Each qualification has a Qualification Number (QN). This number will appear on the learner's final certification documentation. Each unit within a qualification also has a Unit Reference Number.
The QN number for this qualification is as follows**:**

| | |
|---|---|
| ATHE Level 3 Diploma in Accounting | 603/6558/4 |

## Regulation Dates

The regulation date and operational start date in centres for this qualification is 28 August 2020.

## Availability

This qualification is available to learners who are registered at a recognised ATHE centre which is based in England, Wales or internationally, outside of the United Kingdom.

## Introduction to the Level 3 Diploma in Accounting

### Context

This qualification sits within a suite of ATHE L3 qualifications, which is called the International Access Programme (IAP). Each qualification has a credit value of 60. Learners may choose to study one or more of the qualifications in this suite. Extending the learning to more than one qualification will increase breadth in learning including knowledge, understanding and the development of a range of study skills. It will also increase the total number of credits achieved so learners are more qualified to access higher education, higher level apprenticeships or employment. Learners can choose complimentary qualifications e.g. Diploma in Business with a Diploma in Small Business and Social Enterprise Start-up or contrasting qualifications e.g. Diploma in Accounting with a Diploma in Law. The choice must be influenced by learner interests and career aspirations.

Learners who choose to study 3 Diplomas equivalent to 180 credits will be embarking on a full time course of study. Studying 2 Diplomas will be a substantive programme and as with the study of 1 Diploma may involve other forms of learning.

### Study Skills

Study skills are an important set of generic and transferable skills. All of the qualifications in the IAP develop Study Skills. The development and application of study skills will enable learners to achieve their current qualification; be better prepared for higher education; support lifelong learning and progress in employment.

In the Level 3 Diploma in Accounting the following study skills will be developed and assessed.

- Critical thinking
- Planning, organising and time management
- Research
- Gathering information, note taking and summarising
- Analysis
- Written and numerical skills
- Academic skills, including referencing
- Application of IT skills
- Reflection

The application of the study skills will be signposted in assignments and will therefore form part of the assessment process.

Reflection as a skill is essential as it helps individual learners to identify their strengths and areas requiring further development. Reflection can take place at any stage in the learning and summatively at the end of the learning. However, it must be applied at the outset via a study/skills audit, which is included in the Learner Handbook. The outcomes of the audit should be discussed with the tutor and it needs to be submitted with the rest of the evidence in the portfolio. This will ensure it is part of the external moderation or the verification process

## Aims of the Level 3 Diploma in Accounting

This qualification leads to applied learning, integrating knowledge and understanding with the development and application of skills. It has been developed to conform to the requirements of the RQF, to meet the requirements of higher education and employers and to meet the needs of learners.

The Level 3 Diploma in Accounting provides the background knowledge and skills needed to support progression to higher academic and vocational qualification levels. The associated sample assignments support the development of skills needed by individuals considering a career in the Accounting profession.

## Entry Requirements

The Level 3 Diplomas within the IAP are designed to meet the needs of learners who are progressing from study at Level 2, as well as those who are returning to learning. This includes those who are seeking to progress to higher education, entering the workforce, including higher level apprenticeships or wishing to progress in their career. Learners may be aged 16/19, who have recently been in education or training, or those aged 19 plus. More mature learners are likely to present a more varied profile of achievement and experience.

ATHE's policy regarding access to our qualifications is that:

- they should be available to everyone who is capable of reaching the required standard
- they should be free from any barriers that restrict access and progression
- there should be equal opportunities for all those wishing to access the qualifications

Centres should review the prior qualifications and experience of each learner and consider whether they provide the necessary foundations to undertake the programme of study at level 3. For learners with disabilities and specific needs, this review will need to take account of the support available to the learner during teaching and assessment of the qualification.

The typical minimum requirements for learners who have recently been in education or training is likely to include one of following:

- 5 or more GCSEs at grades C and above or Grade 4 and above
- other related level 2 subjects
- other equivalent international qualifications.

Learners will need to have appropriate Level 2 standard in English and in particular Mathematics/Numeracy, so they can access relevant resources and complete the unit tasks and assignments.

The varied profile of achievement of more mature learners is likely to include relevant work experience (paid and/or unpaid), participation and/or achievement of relevant qualifications. This may be used for recognition of prior learning (RPL). Learners may also hold RQF qualifications which will enable them to claim a credit transfer from part of the qualification. Exemptions from part or all of the qualification may also be available based on detailed and current evidence provided by the learner. For further information please see the ATHE RPL, Credit Transfer and Exemptions Policy, which can be found on the ATHE website.

Learners must also have an appropriate standard of English to enable them to access relevant resources and complete the unit assignments.
For those whom English is not their first language we recommend the following standards of proficiency in English language skills or an approved equivalent for this qualification:

- IELTs 5.5
- Common European Framework of Reference (CEFR) B2
- Cambridge English Advanced (CAE) 162 or above

- Pearson Test of English (PTE) Academic 42-49

Centres are required to recruit learners to qualifications with integrity. Centres must carry out robust initial assessment to ensure that learners, who undertake qualifications, have the necessary background knowledge, understanding and skills to undertake the learning and assessment at Level 3. This assessment should take account of any support available to the learner within the centre during the programme of study and any support that may be required to allow the learner to access the assessment for the units within the qualification.

ATHE will review centre recruitment policies as part of their monitoring processes.

**Reasonable Adjustments and Special Considerations**

ATHE's policy on reasonable adjustments and special consideration aims to enhance access to the qualifications for learners with disabilities and other difficulties (as defined by the Equality Act 2010) without compromising the assessment of skills, knowledge and understanding. Where the learner has been awarded a Reasonable Adjustment or Special Consideration this must be recorded on the assessment sheet and the learner record. External Quality Assurers will take account of this information at the external quality assurance of learner work. Further details on Reasonable Adjustments and Special Considerations are provided in the policy document, which can be found on our website. Please contact ATHE if you uncertain about adjustments for certain learners.

**Support and Recognition**

This qualification has been development in collaboration with subject matter experts and our qualification development team.

ATHE works in partnership with the Institute of Financial Accountants (IFA) when developing ATHE Accounting qualifications.

The IFA supports the ATHE Level 3 Diploma in Accounting as a progression pathway to the IFA recognised higher level ATHE qualifications and as a route to the IFA Direct Programme leading to IFA membership.

**Progression**

The Accounting qualification is part of the International Access Programme which provides a menu of diploma options to meet individual requirements.  The number of diplomas a learner wishes to study, and number of credits required for progression will vary.

Learners may progress to:

- employment or have increased opportunities for progression in their current role
- a higher level ATHE qualification at Level 4 or above, in a related subject
- the IFA Direct Programme leading to IFA membership
- the first year of a degree programme
- higher level apprenticeships

Typically, learners aged 16 plus who wish to progress to a degree programme with a higher education institute, should consider studying two or three diplomas to total 120 or 180 credits which is considered to meet the general entry requirements to a degree programme at Level 4 (as dependent on HEI entry requirements and the degree programme), and provides exemption to a foundation year programme.

For mature learners aged 19 plus with existing qualifications and experience, wishing to progress within a role, or to a degree programme at Level 4 this could be 120 credits or less. Mature learners may therefore wish to study less than three diplomas.

Learners should seek guidance and check university and programme entry requirements before selecting the individual diplomas they plan to study.

**ATHE Recognition of Prior Learning (RPL)**

The RQF is based on the principle of credit accumulation and transfer. Within this suite of qualifications, learners have the opportunity to build their achievements from a single unit into a full Diploma or set of Diplomas.

There will be occasions where learners wish to claim recognition of prior learning that has not been formally assessed and accredited. ATHE has provided detailed guidance on RPL which is available for centres on the ATHE website. Centres may also contact ATHE directly to obtain further clarification or discuss the requirements for RPL.

**Resources Required by Centres**

ATHE expects centres to provide the right human and physical resources needed to ensure the quality of the learner experience. Centres must ensure that staff have the appropriate level of subject knowledge and are normally qualified to at least a degree standard. It is desirable that staff have a teaching and/or assessing qualification and practical experience of working in an accounting or financial role.

The physical resources required will vary depending on the style of delivery. Where distance or blended learning is used, ATHE expects centres to have appropriate learning support materials, infrastructure and technology in place to meet student needs.

This information will be checked by external quality assurers on their visits to centres.

**Modes of Delivery**

Subject to checks by external quality assurers centres can deliver this qualification using the following modes of delivery in order to meet the needs of their learners.
This can include:

- full time
- part-time
- blended learning
- distance learning

**Qualification size**

The size of a qualification is expressed in **Total Qualification Time (TQT)**

**Total Qualification Time – TQT**
TQT is the total amount of time, in hours, expected to be spent by a student to achieve a qualification**.**

**TQT is comprised of:**

1. **Guided Learning Hours (GLH)**
2. **Additional non-supervised learning**

**Guided Learning Hours – GLH**

This is the amount of time the average student is expected to spend in lectures and other tutor-supervised learning and activities, including induction, face to face training, e-learning with the co-presence of learner and tutor, invigilated exams.
Guided Learning Hours (GLH) are an estimate of the amount of time, on average, that a lecturer, supervisor, tutor or other appropriate provider of education or training, **will immediately guide or supervise** the learner to complete the learning outcomes of a unit to the appropriate standard.
GLH are intended to provide guidance for centres on the amount of time required to deliver the programme and support learners.

**Additional non-supervised learning**
This is an estimate of the number of hours a Learner will reasonably be likely to spend in preparation, study or any other form of participation in education or training, including assessment, which takes place as directed by – but, unlike Guided Learning, not under the Immediate Guidance or Supervision of – a lecturer, supervisor, tutor or other appropriate provider of education or training.
These activities may include webinars, podcasts, research, work based learning, private and online study, compilation of a portfolio of evidence and non-invigilated assessment.

**How TQT is calculated**
Values for Total Qualification Time, Guided Learning Hours and Credit, are calculated by considering the different activities that a learner would typically complete in order to achieve the learning outcomes of a qualification at the standards provided.
The needs of individual learners and the differing teaching styles used mean there will be variation in the actual time taken to complete a qualification.
Values for Total Qualification Time, Guided Learning Hours and Credit are estimates.

**Credit**
Each ATHE qualification has a Credit value. Credit is calculated by dividing the TQT by ten. For example, a qualification with TQT of 120 hours would have a credit value of 12.

**Level**
The level is an indication of relative demand, complexity and depth of achievement and autonomy. This qualification has been designed to suit learners working towards a Level 3 qualification. Level descriptors are divided into two categories:

I. Knowledge and understanding
II. Skills

There is a knowledge descriptor and a skills descriptor for each Level within the framework. The descriptors set out the generic knowledge and skills associated with the typical holder of a qualification at that Level. The Knowledge and skills for Level 3 are:

| **Knowledge descriptor (the holder….)** | **Skills descriptor (the holder can….)** |
|---|---|
| • Has factual, procedural and theoretical knowledge and understanding of a subject or field of work to complete tasks and address problems that while well-defined, may be complex and non-routine.<br>• Can interpret and evaluate relevant information and ideas.<br>• Is aware of the nature of the area of study or work.<br>• Is aware of different perspectives or approaches within the area of study or work. | • Identify, select and use appropriate cognitive and practical skills, methods and procedures to address problems that while well-defined, may be complex and non-routine.<br>• Use appropriate investigation to inform actions.<br>• Review how effective methods and actions have been. |

**Rules of Combination**

Each qualification has agreed rules of combination which indicates the number of credits to be achieved, the units that are mandatory and the choice of optional units. The rules of combination for this qualification are given below.

**Qualification Structure for the ATHE Level 3 Diploma in Accounting**

ATHE Level 3 Diploma in Accounting is a 60-credit qualification.

**Rules of combination**

Learners must achieve 6 Mandatory Units.

**The Total Qualification Time is 600**
**The Total Guided Learning Hours is** 300
**The Total Credit value is** 60

| Unit Codes | Unit Title | Level | Credit | GLH |
|---|---|---|---|---|
| | **Mandatory Units** | | | |
| K/618/4153 | Introduction to Accounting | 3 | 10 | 50 |
| M/618/4154 | Introduction to Accounting Principles | 3 | 10 | 50 |
| T/618/4155 | Financial Accounting Applications | 3 | 10 | 50 |
| A/618/4156 | Introduction to Management Accounting | 3 | 10 | 50 |
| F/618/4157 | Introduction to Cost Accounting Techniques | 3 | 10 | 50 |
| J/618/4158 | Ethical, Social and Political Issues in Accounting Practice | 3 | 10 | 50 |

**Guidance on Assessment and Grading**

**Assessment**

The assessment of the ATHE Level 3 Diploma in Accounting is completed through the submission of internally assessed learner work, which is subject to external moderation or verification. Assessment for each unit is completed based on achievement of the Learning Outcomes at the standards set by the Assessment Criteria for that unit. The learner can therefore achieve a Pass, Merit, Distinction or Fail for each unit based on the quality of the work submitted and the assessor's judgements made against the criteria provided.

To achieve a pass for a unit, a learner must have successfully achieved the learning outcomes at the pass standard set by the assessment criteria for that unit. To achieve merit or distinction, the learner must demonstrate that they have achieved the criteria set for these grades. Learners cannot omit completing work to meet the pass standard and simply work to the higher grades, as this would put a pass for the unit in jeopardy. Similarly, learners cannot complete work to meet the criteria for distinction in the anticipation that this will also meet the criteria for merit. However, where work for the pass standard is marginal, assessors can take into account any extension work completed as this may support achievement of the pass standard.

In undertaking their work and completing the set assignments, learners will demonstrate understanding of concepts, theories and knowledge, together with the application of study and practical skills. Learners will use learning from across the separate units in this Diploma and this will lead to synoptic outcomes.

ATHE will provide a sample assignment which can be used as the assessment vehicle. This assignment includes extension activities, which enable the learners to provide additional evidence to show that the criteria for the higher grades have been met. The assessor therefore must judge the grade for the work submitted on the basis of whether the LO has been met at the standard, specified for the pass, merit or distinction grade for that LO. In making their judgements assessors will continue to check whether the command verbs stated in the AC have been delivered. There is no requirement for learners to produce the additional work required for the higher grades and the tutor may advise the learner to work to the pass standard, where this is appropriate.

The assessor should record their judgements on the ATHE template, stating what grade the learner has achieved and providing evidence for the judgements. The internal verifier can also use the ATHE IV template but the feedback to the assessor must show whether the assessor has made valid judgements for all the learner work, including any extension activities which met the standard for merit and distinction grades. Assessment is therefore more complex. Assessment judgements always require care to ensure that they are reliable and that there is sufficient and specific feedback to the learner to show whether he or she has demonstrated achievement of the LO at the specified standard. The additional grades mean that assessors must take even greater care to assure the validity of their judgements.

We would encourage our centres to develop their own assessment strategies, so you have the opportunity to put assignments in a context that is appropriate for your learners. Any assignments that you devise independently will need to be submitted to ATHE for approval before delivery of the programme. Centres can submit assignments for approval using the ‘Centre-Devised Assignment’ template documentation available on the ATHE website.

An assignment can relate to a single unit or an integrated assignment, incorporating more than one unit. An integrated assignment must show which learning outcomes and assessment criteria from which units are being covered.

**Methods of Assessment**

ATHE encourages centres to use a range of assessment vehicles that will engage learners and give them an opportunity to both demonstrate their knowledge and understanding of a topic and to evaluate how they might apply that knowledge in a given context. This should be part of the assessment strategy.

We would recommend varied types of assessment are included. For this Diplomas, it might include assessment through:

- a research activity resulting in the compilation of a report
- a paper for a meeting
- the use of a case study
- oral presentations
- analysis of data and calculations
- a critical review and evaluation of a chosen company’s financial statements and systems
- a set project completed for an employer (also known as an ‘employer-engagement’ activity)
- the production of a portfolio of evidence relating to a particular unit.

This list is by no means exhaustive but gives examples of some creative assessment methods that could be adopted.

## Recording Assessment Judgements

Assessors are required to record assessment judgements for each student by unit. ATHE has provided a template for centres to use to record their judgements and this form should be used. The form enables the centre to record any adjustments due to special considerations or reasonable adjustments. Any adjustments following appeals should also be recorded. These records must be retained as they will be checked at external quality assurance visits. All learner work must be retained for a minimum of 4 years after certification has taken place.

## Putting an Assessment Strategy in Place

You will need to demonstrate to your External Quality Assurer that you have a clear assessment strategy supported by robust quality assurance in order to meet the ATHE requirements for registering learners for a qualification. In devising your assessment strategy, you will need to ensure that:

- Centre devised assignments are clearly mapped to the unit learning outcomes and assessment criteria they have been designed to meet.
- the command verbs used in the assignment are appropriate for the level of the qualification, e.g. analyse, evaluate, synthesise.
- the assignment gives the learner sufficient opportunity to meet the assessment criteria at the right level, through the work they are asked to complete (The RQF level descriptors will be helpful to you in determining the level of content of the assessment).
- Learners are well-briefed on the requirements of the unit and what they must do to meet them.
- Assessors are well trained and familiar with the content of the unit/s they are assessing.
- There is an internal verification process in place to ensure consistency and standardisation of assessment across the qualification.
- Assessment decisions are clearly explained and justified through the provision of feedback to the learner.
- work submitted can be authenticated as the learner's own work and that there is clear guidance and implementation of the centres Malpractice Policy.
- there is an assessment plan in place identifying dates for summative assessment of each unit and indicating when external quality assurance will be needed.
- Enough time is included in the assessment planning to allow the learners time for any necessary remedial work that may be needed prior to certification.

## Grading

### Grading system

The grading algorithms and overall grade thresholds published in any ATHE specification may be subject to change where this is necessary to maintain standards.

Given that this qualification involves assessment using judgements against 'Pass', 'Merit' and Distinction Assessment Criteria to make a decision about whether a learner has met the required standard, our grading system is straightforward and we do not currently envisage the need to change this.. However, should a change become necessary, the change would be published in an updated version of the specification with a clearly revised version number and a new 'valid from' date on the front cover. We will write to all centres in good time to inform them of this change so that plans for any changes can be made to your programme delivery, internal assessment and quality assurance arrangements.

The ATHE grading system where a qualification result can be Pass, Merit, Distinction or Fail is as currently follows and we plan to maintain this system for the foreseeable future:

- Learner meets all Learning Outcomes at Pass standards stated in the assessment criteria in a unit > Learner gains a Pass for the unit
- Learner meets all Learning Outcomes at Pass standards, and where available also at Merit standards stated in the assessment criteria in a unit > Learner gains a Merit for the unit
- Learner meets all Learning Outcomes at Pass standards, and where available also at Merit and Distinction standards stated in the assessment criteria in a unit > Learner gains a Distinction for the unit
- Learner does not meet all Learning Outcomes at Pass standards stated in the assessment criteria in a unit > Learner is given a Fail for the unit
- Learner meets the rules of combination in a qualification and points for achieving units are added up > points are converted to an overall qualification grade > learner meets minimum number of points required > learner achieves a Pass, Merit or Distinction for the qualification
- Learner does not meet the rules of combination in a qualification and/or points for achieving units are added up > points are converted to an overall qualification grade > learner does not meet rules of combination or minimum number of points required > learner is given a Fail for the qualification but may receive unit certification for those units achieving a Pass.

**Qualification Grading Structure**

Each unit is graded pass, merit or distinction. As well as receiving a grade for each individual unit learners will receive an overall grade for the qualification. The formula for establishing the overall grade is as follows.

For the Level 3 Diploma in Accounting, points for each 10-credit unit achieved are:

- Pass (achieves Learning Outcomes at the standards stated in pass assessment criteria) – 30 points
- Merit (achieves Learning Outcomes at the standards stated in pass and all merit assessment criteria) – 40 points
- Distinction (achieves Learning Outcomes at the standards stated in pass, all merit and all distinction Assessment Criteria) – 50 points

Total points required for each qualification grade:

- Pass 180 - 215
- Merit 216 - 269
- Distinction 270+

**Quality Assurance of Centres**

Centres delivering ATHE qualifications must be committed to ensuring the quality of teaching and learning so that the learner experience is assured. Quality assurance will include a range of processes as determined by the centre and this could include, gathering learner feedback, lesson observation, analysis of qualitative and quantitative date etc. There must also be effective standardisation of assessors and verification of assessor decisions. ATHE will rigorously monitor the application of quality assurance processes in centres.

ATHE’s quality assurance processes will include:

- Centre approval for those centres which are not already recognised to deliver ATHE RQF qualifications
- Monitoring visits to ensure the centre continues to work to the required standards
- External quality assurance of learner work

Centres will be required to undertake training, internal verification and standardisation activities as agreed with ATHE. Details of ATHE's quality assurance processes are provided in the ATHE Guide: "Delivering ATHE Qualifications" which is available on our website.

### Malpractice

Centres must have a robust Malpractice Policy in place, with a clear procedure for implementation. Centres must ensure that any work submitted for quality assurance can be authenticated as the learner's own. Any instance of plagiarism detected by the External Quality Assurer during sampling, will be investigated and could lead to sanctions against the centre.

Centres should refer to the Delivering ATHE Qualifications Guide and the ATHE Malpractice and Maladministration Policy on the ATHE website.

### Guidance for Teaching and Learning

Learners learn best when they are actively involved in the learning process. We would encourage practitioners delivering our qualifications to use a range of teaching methods and classroom-based activities to help them get information across and keep learners engaged in the topics they are studying. Learners should be encouraged to take responsibility for their learning and need to be able to demonstrate a high degree of independence in applying the skills of research and evaluation. You can facilitate this by using engaging methods of delivery that involve active learning rather than relying on traditional methods of lecture delivery to impart knowledge.

Your approach to delivery should give the learners enough structure and information on which to build without you doing the work for them. In achieving the right balance, you will need to produce well-planned sessions that follow a logical sequence and build on the knowledge, understanding and skills already gained.

### Top Tips for Delivery

- Adopt a range of teaching and learning methods, including active learning.
- Plan sessions well to ensure a logical sequence of skills development.
- Include study skills aspects, e.g. how to construct a report or Harvard Referencing. Build time into your Scheme of Work and Session Plans to integrate study skills teaching.
- Set structured additional reading and homework tasks to be discussed in class.
- Elicit feedback from your students. Get them to identify where the work they have done meets the assessment criteria.
- Contextualise your activities, e.g. using real case studies as a theme through the sessions.
- Use learner experience from the workplace or other personal learning
- Take an integrated approach to teaching topics across units, where appropriate, rather than always taking a unit-by-unit approach. In this way, learners will be able to see the links between the content of the different units.

There is further guidance on teaching and learning in the support materials.

**Unit Specifications**

Unit Format

Each unit in ATHE's suite of qualifications is presented in a standard format. This format provides guidance on the requirements of the unit for learners, tutors, assessors and external quality assurers.

Each unit has the following sections:

Unit Title

The unit title reflects the content of the unit. The title of each unit completed will appear on a learner's statement of results.

Unit Aims

The unit aims section summarises the content of the unit.

Unit Code

Each unit is assigned an RQF unit code that appears with the unit title on the Register of Regulated Qualifications.

RQF Level

All units and qualifications in the RQF have a level assigned to them which represents the level of achievement. The level of each unit is informed by the RQF level descriptors. The RQF level descriptors are available on the ATHE website.

Credit Value

The credit value is the number of credits that may be awarded to a learner for the successful achievement of the learning outcomes of a unit.

Guided Learning Hours (GLH)

Guided learning hours are an estimate of the amount of time, on average, that a tutor, trainer, workshop facilitator etc., will work with a learner, to enable the learner to complete the learning outcomes of a unit to the appropriate standard.

Learning Outcomes

The learning outcomes set out what a learner is expected to know, understand or be able to do as the result of the learning process.

Assessment Criteria

The assessment criteria describe the requirements a learner is expected to meet in order to demonstrate that the learning outcome has been achieved. Command verbs reflect the level of the qualification e.g. at Level 5 you would see words such as analyse and evaluate

Unit Indicative Content

The unit indicative content section provides details of the range of subject material for the programme of learning for the unit.

| Introduction to Accounting | |
|---|---|
| **Unit aims** | The aim of this unit is to develop an understanding of the different areas of accountancy practice and to begin to consider how these inter-relate with the business environment. |
| **Unit level** | **Level 3** |
| **Unit code** | K/618/4153 |
| **GLH** | 50 hours |
| **Credit value** | **10** |
| **Unit grading structure** | Pass, Merit and Distinction |
| **Assessment guidance** | In order to achieve this unit, learners must produce work which demonstrates achievement of the learning outcomes at the standards provided by the assessment criteria. |

| **Learning outcomes<br>The learner will:** | **Assessment criteria<br>The learner can:** | | |
|---|---|---|---|
| | Pass | Merit | Distinction |
| 1. Understand the role of accounting in organisations | 1.1 Explain the term 'accounting'.<br>1.2 Explain how accounting aids planning and decision making in an organisation.<br>1.3 Analyse the importance of effective accounting in an organisation. | | |
| 2. Understand the different types of accountancy practice | 2.1 Describe different types of accountants.<br>2.2 Compare the roles of different types of accountants.<br>2.3 Explain the role of professional accounting bodies. | 2M1<br><br>Analyse the importance to an individual of being a member of a professional accounting body. | 2D1<br><br>Evaluate the importance to an organisation of employing an accountant who is a member of a professional accounting body. |
| 3. Understand accounting requirements for different types of organisations. | 3.1 Describe accounting requirements for a sole trader.<br>3.2 Describe accounting requirements for a partnership.<br>3.3 Describe accounting requirements for a non-profit making organisation (third sector organisation).<br>3.4 Describe accounting requirements for a | 3M1<br>Analyse the effectiveness of accounting requirements in meeting organisational needs for a named organisation. | 3D1<br>Evaluate the use of accounting information to organisational stakeholders. |

| | | | |
|---|---|---|---|
| | manufacturing organisation.<br>3.5 Describe accounting requirements for a limited company. | | |

**Indicative Content**

**1 Understand the role of accounting in organisations**

- Accounting:
  - is the need to record, summarise, analyse and communicate accounting information for internal and external use.
  - is a means of analysing, measuring, monitoring and controlling performance.
  - Is as an aid to planning and decision-making.

- Types of organisations:
  - Sole traders
  - Partnerships
  - Limited companies
  - Public Sector organisations
  - Non-profit making organisations (third sector organisations)

**2 Understand the different types of accountancy practice**

- Types of accountants and their roles, for example:
  - Financial
  - Management
  - Cost
  - Taxation
  - Public sector
  - Forensic
  - Auditors

- Professional bodies, for example:
  - CIMA
  - ACCA
  - ACA
  - IFA
  - AAT
  - ATT
  - CCAB
  - CIPFA

**3 Understand accounting requirements for different types of organisations**

- Capital Structures of different business organisations, for example:
  - Sole traders

- Partnerships
- Limited Companies
- Public Sector organisations
- Non-profit making organisations (third sector organisations)

- Accounting Requirements for different business organisations, for example:
    - Income Statements
    - Statements of Financial Position
    - Manufacturing Accounts
    - Income and Expenditure Accounts for Not for Profit Organisations
    - Public Limited Companies' annual reports, i.e.
        - Income Statements
        - Statements of Financial Position
        - General corporate information
        - Accounting policies
        - Statement of cash flows
        - Notes to the financial statements
        - Chairperson's and directors' reports
        - Auditor's report

## Introduction to Accounting Principles

| | |
|---|---|
| **Unit aims** | The aim of this unit is to develop an understanding of accounting principles and information systems. Learners will develop practical bookkeeping skills and understand how to prepare double entry ledger accounts from first principles. |
| **Unit level** | **Level 3** |
| **Unit code** | M/618/4154 |
| **GLH** | 50 hours |
| **Credit value** | **10** |
| **Unit grading structure** | Pass, Merit and Distinction |
| **Assessment guidance** | In order to achieve this unit, learners must produce work which demonstrates achievement of the learning outcomes at the standards provided by the assessment criteria. |

| **Learning outcomes**<br>**The learner will:** | **Assessment criteria**<br>**The learner can:** | | |
|---|---|---|---|
| | Pass | Merit | Distinction |
| 1. Be able to use the accounting equation | 1.1 Explain the accounting equation.<br>1.2 Use the accounting equation to calculate assets, liabilities or capital. | | |
| 2. Understand accounting policies, principles and concepts | 2.1 Differentiate between the accounting terms: policies, principles and concepts.<br>2.2 Explain key accounting policies, principles and concepts. | 2M1<br>Analyse the need for organisations to use consistent policies, principles and concepts. | 2D1<br>Evaluate the benefits of an organisation following Internationally set accounting policies, principles and concepts. |
| 3. Be able to prepare ledger accounts using double-entry accounting principles | 3.1 Outline the double-entry bookkeeping system.<br>3.2 Process accounting data using the double-entry bookkeeping system.<br>3.3 Prepare ledger accounts for a specific organisation. | 3M1<br>Analyse the usefulness of the double-entry bookkeeping system. | 3D1<br>Evaluate the benefits and drawbacks of using the double-entry bookkeeping system. |

| | | | |
|---|---|---|---|
| 4. Be able to prepare a trial balance | 4.1 Explain the content of a trial balance.<br>4.2 Explain the purpose of a trial balance.<br>4.3 Prepare a trial balance for a specific organisation.<br>4.4 Explain how a trial balance may identify errors made in the accounting process. | | |

**Indicative Content**

**1 Be able to use the accounting equation**

- Accounting Equation:
- Capital = Assets – Liabilities

**2 Understand accounting policies, principles and concepts**

- Accounting Concepts, for example:
    - Consistency
    - Accruals / Matching
    - Going Concern
    - Prudence
    - Historic Cost
    - Materiality
    - Business Entity
    - Money Measurement
    - Realization
    - Dual Aspect

- Accounting Principles, for example:
    - Relevance
    - Reliability
    - Comparability
    - Understandability

- Accounting Policies, for example:
    - Valuation of non-current assets
    - Depreciation
    - Irrecoverable debts
    - Provision for doubtful debts
    - Valuation of inventory

- Accounting Bodies in different countries around the world, for example in the UK these include:
    - AAT
    - ACCA
    - ICAEW
    - CIMA
    - CIPFA

- International Accounting Standards, for example:
    - IAS 1 Presentation of financial statements
    - IAS 2 Inventories
    - IAS 7 Statement of cash flows
    - IAS 8 Accounting policies, changes in accounting estimates and errors
    - IAS 10 Events after the reporting period
    - IAS 16 Property, plant and equipment
    - IAS 18 Revenue
    - IAS 36 Impairment of assets
    - IAS 37 Provisions, contingent liabilities and contingent assets
    - IAS 38 Intangible assets.

**3 Be able to prepare ledger accounts using double-entry accounting principles**

- Description of the double-entry system of bookkeeping.
- Preparation of ledger accounts for assets, liabilities and capital.
- Balancing of ledger accounts.
- Division of the ledger – sales, purchases and nominal (general) ledgers
- Functions of the ledger – general ledger and subsidiary ledgers.
- Preparation of journal entries from books of prime entry.

**4 Be able to prepare a trial balance**

- Purpose of a trial balance.
- Debit and credit entries.
- Errors which affect the trial balance total, for example one sided errors.
- Errors which do not affect the Trial Balance: omission, commission, principle, compensating, original entry and reversal.

| Financial Accounting Applications | |
|---|---|
| **Unit aims** | The aim of this unit is to gain an understanding of financial accounting techniques. Learners will develop practical accounting skills to enable them to prepare final accounts for a range of different business organisations and will understand how to analyse and evaluate these statements making appropriate justifications for organisational improvements. |
| **Unit level** | **Level 3** |
| **Unit code** | T/618/4155 |
| **GLH** | 50 hours |
| **Credit value** | **10** |
| **Unit grading structure** | Pass, Merit and Distinction |
| **Assessment guidance** | In order to achieve this unit, learners must produce work which demonstrates achievement of the learning outcomes at the standards provided by the assessment criteria. |

| **Learning outcomes**<br>**The learner will:** | **Assessment criteria**<br>**The learner can:** | | |
|---|---|---|---|
| | Pass | Merit | Distinction |
| 1. Be able to prepare final accounts for sole traders. | 1.1 Prepare an income statement from specified data for a specific trading organisation.<br>1.2 Define the content of a statement of financial position.<br>1.3 Prepare a statement of financial position for a specific trading organisation.<br>1.4 Prepare an income statement for a specific service organisation.<br>1.5 Prepare a statement of financial position from specified data for a specific service organisation. | 1M1<br>Compare and contrast the accounting requirements for a trading business and a service business | 1D1<br>Assess the need of accurately prepared final accounts to the owner of a sole trader business. |
| 2. Be able to prepare final accounts for non-profit making organisations (third sector organisations) | 2.1 Prepare a receipts and payments account for a specific organisation.<br>2.2 Prepare an account for revenue generating activities for a specific organisation.<br>2.3 Prepare an income and expenditure account for a specific organisation. | 2M1<br>Explain the difference between a receipts and payments account and an income and expenditure account. | 2D1<br>Demonstrate how an organisation would calculate the value of their accumulated fund. |

| | | | |
|---|---|---|---|
| | 2.4 Prepare a statement of financial position for a specific organisation. | | |
| 3. Be able to analyse accounting statements | 3.1 Analyse accounting statements for a specific organisation.<br>3.2 Make recommendations for improving profitability for a specific organisation.<br>3.3 Explain the use of inter-firm comparisons.<br>3.4 Explain the limitations of accounting information. | | |

**Indicative Content**

**1 Be able to prepare final accounts for sole traders.**

- Prepare Trading Accounts to calculate gross profit / loss.

- Trading Accounts to include:

  - Revenue / Sales
  - Sales returns
  - Purchase
  - Purchase returns
  - Carriage on purchases
  - Opening and closing inventory
  - Adjustment for drawings of goods
  - Cost of sales
  - Gross profit

- Prepare Income Statements to calculate profit / loss for the year.

- Prepare Statements of Financial Position

**2 Be able to prepare final accounts for non-profit making organisations (third sector organisations)**

- Preparation of:
  - Receipts and payments accounts
  - Accounts for revenue-generating activities, e.g. refreshments, subscriptions

- Income and expenditure accounts
    - Statements of financial position
    - Accumulated fund

**3 Be able to analyse accounting statements**

- Calculation and interpretation of profitability ratios.
- The use of publicly available reports and financial analysis by different stakeholder groups. For example:
    - Shareholders
    - Employees
    - Potential investors
    - Directors
    - Managers
    - Suppliers
    - Customers
    - Lenders
    - Government
    - Analysts
- The usefulness of ratio analysis when assessing the performance of a business

| Introduction to Management Accounting | |
|---|---|
| **Unit aims** | The aim of this unit is to develop their management and costing accounting skills. Learners will demonstrate numerical dexterity by completing practical tasks completed by business organisations on a day to day basis. |
| **Unit level** | **Level 3** |
| **Unit code** | A/618/4156 |
| **GLH** | 50 hours |
| **Credit value** | **10** |
| **Unit grading structure** | Pass, Merit and Distinction |
| **Assessment guidance** | In order to achieve this unit, learners must produce work which demonstrates achievement of the learning outcomes at the standards provided by the assessment criteria. |

| **Learning outcomes**<br>**The learner will:** | **Assessment criteria**<br>**The learner can:** | | |
|---|---|---|---|
| | Pass | Merit | Distinction |
| 1. Be able to prepare organisational budgets to inform organisational decisions | 1.1 Prepare a sales budget for a specific organisation.<br>1.2 Prepare a purchases budget for a specific organisation.<br>1.3 Prepare a cash budget for a specific organisation. | 1M1<br>Evaluate the advantages and disadvantages of a budgetary control system to an organisation. | 1D1<br>Make recommendations for business decisions based on prepared budget information for a specific organisation. |
| 2. Understand inventory valuation and management | 2.1 Explain the different characteristics of using FIFO, LIFO and AVCO to calculate inventory values.<br>2.2 Explain the use of FIFO, LIFO and AVCO to calculate inventory values.<br>2.3 Calculate inventory values for a specific organisation using FIFO, LIFO and AVCO. | 2M1<br>Explain the difference between using a periodic or a perpetual basis for calculating closing inventory. | 2D1<br>Demonstrate the effect of different methods of valuing inventory on profit. |

| | | | |
|---|---|---|---|
| 3. Be able to use capital investment appraisal techniques to inform organisational decisions | 3.1 Explain the advantages and disadvantages of the use of different capital investment appraisal techniques.<br>3.2 Use different capital investment appraisal techniques to make a recommendation for an organisation's investment project. | | |

**Indicative Content**

**1 Be able to prepare organisational budgets to inform organisational decisions**

- Benefits of budgeting and budgetary control will include:
  - generic benefits as well as the benefits of preparing specific budgets
  - limitations of budgeting and budgetary control will include generic limitations as well as limitations relating to specific budgets
  - benefits and limitations could include consideration of zero-based budgeting and incremental budgeting.

- Budgets to include:
  - cash
  - sales
  - purchases
  - production
  - labour

- Key uses of budgetary control for:

  - Co-ordination
  - Responsibility allocation
  - Motivation
  - Planning/Evaluation
  - Communication

**2 Understand Inventory valuation and management**

- Understanding of how to control inventory effectively so that inventory shortages do not occur.
- Knowledge of Just in Time (JIT) along with costs associated with inventory holding and implications of inventory shortages.
- Inventory stock calculations, including FIFO, LIFO and AVCO.
- Purposes of Economic order quantity and Re-order levels.

**3 Be able to use capital investment appraisal techniques to inform organisational decisions**

- Appraisal Methods
  - Accounting rate of return (ARR)

    - Payback period
    - Net present value
    - Discounted payback period
    - Internal rate of return (IRR)
- Advantages and disadvantages of investment appraisal methods

| Introduction to Cost Accounting Techniques | |
|---|---|
| **Unit aims** | The aim of this unit is to develop cost accounting skills. Learners will gain an understanding of the importance of costing to the effective operation of a business organisation. |
| **Unit level** | **Level 3** |
| **Unit code** | F/618/4157 |
| **GLH** | 50 hours |
| **Credit value** | **10** |
| **Unit grading structure** | Pass, Merit and Distinction |
| **Assessment guidance** | In order to achieve this unit, learners must produce work which demonstrates achievement of the learning outcomes at the standards provided by the assessment criteria. |

| **Learning outcomes**<br>**The learner will:** | **Assessment criteria**<br>**The learner can:** | | |
|---|---|---|---|
| | Pass | Merit | Distinction |
| 1. Understand marginal costing | 1.1 Explain the term marginal costing<br>1.2 Explain the marginal costing decision making situations. | 1M1<br>Compare and contrast marginal and absorption costing techniques. | 1D1<br>Evaluate the importance of considering non-financial factors when using marginal and absorption costing techniques. |
| 2. Be able to apply absorption costing techniques | 2.1 Explain the use of absorption costing techniques.<br>2.2 Define key terms used in absorption costing.<br>2.3 Use absorption costing to calculate the total cost. | | |
| 3. Be able to apply Cost Volume Profit Analysis to business decisions | 3.1 Explain the different categories of costs.<br>3.2 Complete break-even calculations for a specific organisation.<br>3.3 Prepare a break-even chart for a specific organisation. | 3M1<br>Analyse the benefits of break-even analysis to an organisation. | 3D1<br>Evaluate the limitations of break-even analysis methods. |

**Indicative Content**

**1 Understand marginal costing**

- Decision making involving the use of marginal costing techniques and consideration of non-financial factors.
- Decision making situations are:
    - make or buy
    - acceptance of additional work
    - price setting
    - optimum use of scarce resources
    - closing of potentially loss-making line or production department
    - target profit.

**2 Be able to apply absorption costing techniques**

- Relevant terminology
    - Allocation
    - Apportionment
    - Absorption
    - under-absorption
    - overabsorption

- Calculations are for:
    - Allocation of direct costs
    - Apportionment of indirect costs
    - Overhead absorption rates.

**3 Be able to apply Cost Volume Profit Analysis to business decisions**

- Costs and terms are:
    - Direct costs
    - Indirect costs
    - Variable costs
    - Semi-variable costs
    - Fixed costs
    - Stepped costs
    - Marginal cost
    - Contribution (total and per unit)
    - Break-even
- Break-even analysis methods including break-even calculations and break-even charts.

| Ethical, Social and Political Issues in Accounting Practice | |
|---|---|
| **Unit aims** | By considering a range of social responsibilities, learners will gain an understanding of the inter-relationship between quantitative and qualitative information. |
| **Unit level** | **Level 3** |
| **Unit code** | J/618/4158 |
| **GLH** | 50 hours |
| **Credit value** | **10** |
| **Unit grading structure** | Pass, Merit and Distinction |
| **Assessment guidance** | In order to achieve this unit, learners must produce work which demonstrates achievement of the learning outcomes at the standards provided by the assessment criteria. |

| **Learning outcomes**<br>**The learner will:** | **Assessment criteria**<br>**The learner can:** | | |
|---|---|---|---|
| | Pass | Merit | Distinction |
| 1. Understand the use of accounting software in business organisations | 1.1 Describe the features of accounting software.<br>1.2 Explain the main applications of accounting software.<br>1.3 Explain how accounting software is used to prepare annual financial statements. | 1M1<br>Analyse the benefits and drawbacks to a specific organisation of adopting accounting software. | 1D1<br>Evaluate the role of accounting software in minimising errors in the accounting records. |
| 2. Understand fundamental principles of ethical behaviour in accounting | 2.1 Describe the key fundamental ethical principles.<br>2.2 Explain how the principles of ethical behaviour impact on the behaviour of accounting professionals.<br>2.3 Explain how the principles of ethical behaviour impact on the behaviour of organisations. | | |

| | | | |
|---|---|---|---|
| 3. Understand the need for accountants to work ethically and legally with all stakeholders | 3.1 Describe money laundering regulations.<br>3.2 Explain key legislation that impacts on the accounting profession.<br>3.3 Explain the importance of adhering to organisational and professional values, codes of practice and regulations. | 3M1<br>Analyse the courses of action that may be required in cases of a suspicion that an unethical or illegal act has been, or may be, committed by an employer, colleague or client. | 3D1<br>Evaluate the role of professional bodies in ensuring accountants work ethically and legally. |

**Indicative Content**

**1 Understand the impact, advantages and disadvantages of using accounting software**

- Uses of ICT in accounting for example:
    - Word Documents
    - Spreadsheets
    - Databases
    - Charts, e.g. line, column, pie, scatter etc.
    - Sort and Filter functions
    - Calculation functions
- The impact, advantages and disadvantages of systems of recording data.
- Features and main applications of accounting software.
- Advantages and disadvantages of computerised systems for recording accounting data compared to manual methods.

**2 Understand fundamental principles of ethical behaviour in accounting**

- The fundamental principles are:
    - integrity
    - objectivity
    - professional competence and due care
    - confidentiality
    - professional behaviour.
- Impacts on:
    - the role of the accountant in business
    - the role of the accountant in public practice
    - the role and composition of board of directors
    - the role of auditors and the audit report
    - the role and composition of remittance committee
    - corporate governance
    - corporate social responsibility.

**3 Understand the need for accountants to work ethically and legally with all stakeholders**

- Money Laundering legislation
- Internal stakeholders, for example:
    - Employees
    - Management

    - Owners
    - Shareholders.
- External stakeholders, for example:
    - Customers
    - Suppliers
    - Government
    - Lenders
    - The local community.
- Value of published accounts to relevant stakeholders.
- Regulatory frameworks include an understanding of the role of:
    - Finance Reporting Council (FRC)
    - Government (Department of Business, Innovation and Skills – BIS)
    - European Union.
- Professional bodies, for example:
    - Consultative Committee of Accountancy Bodies (CCAB)
    - Chartered Institute of Management Accountants (CIMA).
- Acting ethically includes understanding and applying:
    - Principles of ethical behaviour
    - Codes of practice of CIMA and CCAB
    - Regulatory framework, for example, UK Companies Act, FRC, etc.
- Courses of action could include the application of codes of practice to:
    - Ensure organisational safeguards are in place
    - assess the significance of threats to the fundamental principles
    - Resolve conflicts of interest that may occur
    - Seek professional help from outside bodies when necessary