



SQA Advanced Unit Specification

General information

This graded unit has been validated as part of the Advanced Diploma in Business with Accounting GT35 48. Centres are required to develop the assessment instrument in accordance with this validated specification.

Graded unit title: Business with Accounting: Graded Unit 1 (SCQF level 7)

Graded unit code: J5TC 47

Type of graded unit: Examination

Assessment instrument: Closed-book with seen case study

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Graded unit purpose

This graded unit is designed to provide evidence that the learner has achieved the following aims of the SQA Advanced Diploma in Business with Accounting (GT35 48):

- 1 Develop knowledge and skills of core business functions to enable access to employment in entry level commercial, officer, supervisory or managerial positions in business organisations.
- 2 Develop knowledge and skills to facilitate progression in commercial, officer or supervisory career paths.
- 3 Foster innovation and creativity to enable learners to adapt to changes in the business environment.
- 4 Provide a grounding in knowledge, skills and creative thinking required to start a business.

Credit points and level

1 SQA credit at Scottish Credit and Qualifications Framework (SCQF) level 7: (8 SCQF credit points at SCQF level 7)

General information for centres (continued)

Recommended entry to the unit

It is recommended that the learner should have completed or be in the process of completing the following units relating to the above specific aims prior to undertaking this graded unit:

J5FN 47	Accounting for Business: An Introduction
J5FK 47	Business Fundamentals with Emerging Technologies
J461 47	Economic Issues: An Introduction
J4DK 47	Managing People and Organisations
HP6N 47	Marketing: An Introduction

Although the main focus of the unit is based on the five units listed above, learners may draw on content from other units relevant to the case study.

Core Skills

There are no Core Skills embedded in this graded unit specification.

Assessment support pack

The Assessment Support Pack (ASP) for this unit provides assessment and marking guidelines that exemplify the national standard for achievement. It is a valid, reliable and practicable instrument of assessment. Centres wishing to develop their own assessments should refer to the ASP to ensure a comparable standard. Assessment support packs are available on SQA's secure website.

A listing of ASPs is available from SQA's website:

[www.sqa.org.uk/Internal Assessment Support Materials](http://www.sqa.org.uk/Internal%20Assessment%20Support%20Materials)

Equality and inclusion

This graded unit has been designed to ensure that there are no unnecessary barriers to learning or assessment. The individual needs of learners should be taken into account when planning learning experiences, selecting assessment methods or considering alternative evidence.

Further advice can be found on SQA's website:

www.sqa.org.uk/assessmentarrangements

Advanced Unit Specification: Designing the examination and assessing learners

Graded unit title: Business with Accounting: Graded Unit 1
(SCQF level 7)

Assessment

This graded unit will be assessed by the use of a *closed-book* examination developed by centres. The examination should provide the learner with the opportunity to produce evidence that demonstrates they have met the aims of this graded unit.

The assessment is an examination lasting three hours.

The examination should be designed to assess the learner's critical knowledge and understanding of the topics relating to the specific aims which this graded unit is designed to cover.

The examination will be marked out of **100**. Only whole marks should be used.

The questions in the examination should be based on a case study of an organisation. This may be a real or fictitious organisation and may be part of the private, public or third sector.

The case study will consist of an account of some aspects of the organisation's activities, including the key topics outlined in the following table. When writing the case study sufficient information should be introduced to ensure that at least two sets of questions on key topics could be asked. This case study should be between 1,800 to 1,900 words long. In addition a minimum of two pieces of supplementary information should be included, at least one of which should be numerically-based such as statistical information or accounting information and at least one piece of supplementary information should provide additional relevant background information on the organisation.

The format of the examination should be designed to meet the following requirements.

- 1 The examination paper should be in two sections:
 - ◆ Section 1 should be based on the learner's ability to integrate knowledge and understanding and use problem solving techniques within the context of the given case study. This section will consist of two compulsory questions.
 - ◆ Section 2 will consist of five questions. The learner must answer three from five questions.
- 2 Questions should be split into two or three parts and each part given a separate mark. Marks should be indicated on the question paper, for example question 1 part (a) 12 marks and parts (b) 8 marks. No single part should be awarded more than 14 marks.

The questions and corresponding marks should be designed in accordance with the key topics (that is, the critical knowledge and skills to be covered in the examination), level of demand (for example description, explanation, analysis, application) and relative mark allocation for each key topic outlined in the table below.

Advanced Unit Specification: Designing the examination and assessing learners (continued)

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Key topics	Level of demand	% Mark allocation for each key topic
Section 1: Both questions to be answered		
Integration and problem solving within the context of the case study.	<p>The learner will be required to:</p> <p>Use knowledge and understanding from a number of different business disciplines to identify, explain and analyse issues arising from a prescribed business situation.</p> <p>Use knowledge and understanding from a number of different business disciplines to suggest and justify actions which could be taken to respond to issues arising from a prescribed business situation.</p>	<p>Two compulsory questions worth a total of 40 marks.</p> <p>40%</p>
Section 2: Three questions from five to be answered		
<p>Applying financial Concepts</p> <p>Financial statements:</p> <ul style="list-style-type: none"> ◆ Income statement ◆ Statement of financial position ◆ Relevance of financial information ◆ Assessing financial position ◆ Inventory control and its impact 	<p>The learner will be required to:</p> <p>Apply knowledge and understanding to explain the importance of elements of financial information and statements provided for a prescribed business situation.</p> <p>Use knowledge and understanding to draw reasoned conclusions about relevant financial matters and the impact of business decisions in a prescribed business situation.</p> <p>Use knowledge and understanding to explain the importance of inventory in a prescribed business situation.</p> <p>[Preparation of financial statements is not required.]</p>	<p>One question worth a total of 20 marks.</p> <p>20%</p>

Advanced Unit Specification: Designing the examination and assessing learners (continued)

Graded unit title: Business with Accounting: Graded Unit 1
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Key topics	Level of demand	% Mark allocation for each key topic
Section 2 (continued)		
<p>Applying economic concepts</p> <p>Markets — demand, supply and elasticity.</p> <p>Government policy to address market failure.</p>	<p>The learner will be required to:</p> <p>Apply knowledge and understanding to identify, explain and analyse economic factors relevant to a prescribed business situation.</p> <p>Use knowledge and understanding to make reasoned predictions about a prescribed business situation.</p> <p>Use knowledge and understanding to identify actual or potential advantages and disadvantages of actions by economic agents in a prescribed business situation. [Calculations of elasticity are not required.]</p>	<p>One question worth a total of 20 marks.</p> <p>20%</p>
<p>Applying marketing concepts</p> <p>Market research</p> <p>Marketing mix</p> <p>Product mix</p> <p>Promotion</p> <p>Price</p> <p>Place</p> <p>Marketing mix response to changing marketing conditions.</p>	<p>The learner will be required to:</p> <p>Apply knowledge and understanding to identify, explain and analyse marketing factors relevant to a prescribed business situation.</p> <p>Use knowledge and understanding to draw reasoned conclusions about marketing issues in a prescribed business situation.</p> <p>Use knowledge and understanding to identify actual or potential advantages and disadvantages of particular marketing activities in a prescribed business situation.</p> <p>Use knowledge and understanding to suggest and justify possible marketing activities in a prescribed business situation.</p>	<p>One question worth a total of 20 marks.</p> <p>20%</p>

Advanced Unit Specification: Designing the examination and assessing learners (continued)

Graded unit title: Business with Accounting: Graded Unit 1
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Key topics	Level of demand	% Mark allocation for each key topic
Section 2 (continued)		
<p>Applying organisational and managerial concepts</p> <p>Organisational goals, objectives and policy</p> <p>Internal and external Environment</p> <p>Employee performance and knowledge management</p> <p>How organisations are managed:</p> <ul style="list-style-type: none"> ◆ organisation design models and frameworks ◆ ethical practice ◆ historical and contemporary theories of leadership ◆ measures of managerial effectiveness. 	<p>The learner will be required to:</p> <p>Apply knowledge and understanding to identify, explain and analyse organisational and managerial factors relevant to a prescribed business situation.</p> <p>Use knowledge and understanding to draw reasoned conclusions about organisational and managerial issues in a prescribed business situation.</p> <p>Use knowledge and understanding to identify actual or potential advantages and disadvantages of particular organisational and managerial aspects of a prescribed business situation.</p> <p>Apply knowledge and understanding to suggest and justify possible organisational and/or managerial actions in a prescribed business situation.</p>	<p>One question worth a total of 20 marks.</p> <p>20%</p>
<p>Applying fundamental business concepts in a rapidly changing business environment</p> <p>Stakeholders</p> <p>Globalisation</p> <p>Emerging technology-based Business Models</p> <p>Workforce Diversity</p> <p>Artificial Intelligence</p> <p>Big Data</p> <p>Business resilience</p>	<p>The learner will be required to:</p> <p>Apply knowledge and understanding to identify, and analyse rapidly changing external and internal business environments in a prescribed business situation.</p> <p>Use knowledge and understanding to assess threats and opportunities arising from rapidly changing business environments in a prescribed business situation.</p> <p>Use knowledge and understanding of current and emerging technologies to assess the potential positive and/or negative impact on business operations</p>	<p>One question worth a total of 20 marks</p> <p>20%</p>
Total marks for examination		100

Advanced Unit Specification: Designing the examination and assessing learners (continued)

Graded unit title: Business with Accounting: Graded Unit 1
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Conditions of assessment

The examination is closed-book.

The examination should be unseen and the assessment should be conducted in controlled and supervised conditions.

At all times, the security, integrity and confidentiality of the examination must be ensured.

The assessment is an examination lasting three hours.

The examination will consist of a case study of an organisation and questions relating to the case study. The case study should be given to learners up to three weeks prior to the date of the examination.

The material content of the case study must not be discussed with learners prior to the assessment, other than for clarification of words as detailed in the 'Reasonable assistance' section.

Learners may not bring their copy of the case study to the examination with them. A fresh copy of the case study must be given to learners at the time of the examination.

Reasonable assistance

Reasonable assistance is the term used by SQA to describe the difference between providing learners with some direction to generate the required evidence for assessment and providing too much support which would compromise the integrity of the assessment.

Reasonable assistance is part of all teaching and learning processes.

Assessors may provide advice and guidance on examination technique and clarification on the meaning of command words which may appear in an examination paper, prior to the formal examination.

Advanced Unit Specification: Designing the examination and assessing learners (continued)

Graded unit title: Business with Accounting: Graded Unit 1
(SCQF level 7)

Assessing and grading learners

Learners who meet the minimum evidence requirements will have their achievement graded as an A, B or C. The grade related criteria to be used to judge learner performance for this graded unit is specified in the following table.

Grade related criteria	
Grade A	Grade C
Is a seamless, coherent piece of work or exam script which consistently:	Is a co-ordinated piece of work or exam script which:
♦ interprets and understands the question in a way that demonstrates insight and clear understanding of issues and relationships	♦ interprets and understands the question in a way that enables the learner to meet the basic criteria required
♦ demonstrates a comprehensive analysis and evaluation of relevant information	♦ demonstrates limited analysis, evaluation, and explanation of the question and other relevant information
♦ offers logically structured and coherently expressed responses, demonstrating consistent use of correct terminology	♦ offers uneven responses that convey limited understanding although some relevant points are made
♦ is clear and well-structured throughout, with language and terminology used of a consistently high standard in terms of level, accuracy, and technical content	♦ is satisfactorily structured, with language and terminology used adequate, although not always consistent, in terms of level, accuracy, and technical content
♦ consolidates and integrates required knowledge and skills, linking concepts and ideas, and relating answers explicitly to the question	♦ consolidates and integrates knowledge and skills but may lack continuity and consistency and fail to show clear links to concepts and ideas
♦ provides evidence of possible alternative approaches and arguments as well as understanding of different interpretations	♦ is likely to show only one approach and limited understanding of different interpretations
♦ convincingly argues and shows links between discussions and conclusions, demonstrating comprehensive knowledge and understanding as well as analysis and evaluation skills	♦ argues and justifies conclusions in an acceptable way but these conclusions may lack reasoned understanding, may not link well to discussions, and may show limited knowledge

Advanced Unit Specification: Designing the examination and assessing learners (continued)

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The marks achieved by the learner in the examination should be aggregated to arrive at an overall mark for the examination. Assessors will then assign an overall grade to the learner for this graded unit based on the following grade boundaries.

A = 70%–100%
B = 60%–69%
C = 50%–59%

These grade boundaries are fixed and should **not** be amended.

Advanced Unit Specification: Designing the examination and assessing learners (continued)

Graded unit title: Business with Accounting: Graded Unit 1
(SCQF level 7)

Remediation

Remediation is not allowed in examination-based graded unit assessments.

Re-assessment

Any learner who has failed the examination or who wishes to upgrade their award must be given a re-assessment opportunity, or in exceptional circumstances, two re-assessment opportunities. This must be done using a substantially different examination.

Final learner grade

The final grading given must reflect the quality of the learner's evidence at the time of the completion of the graded unit. Learners must be awarded the highest grade achieved, whether through first sitting or through any re-assessment.



Support notes

Graded unit title: Business with Accounting: Graded Unit 1
(SCQF level 7)

Guidance on approaches to delivery and assessment of this graded unit

This unit is in the group award SQA Advanced Diploma in Business with Accounting (GT35 48) and is suitable for anyone wishing to develop the skills and competences required to operate within a challenging business situation. The unit is designed to assess the learner's ability to integrate knowledge and skills, and problem solve across the five units of recommended prior knowledge and skills.

The unit should develop skills and competences that meet the criteria of SCQF level 7 — the ability to analyse, present and evaluate arguments, information and ideas that are routine to the subjects' disciplines. The unit will also enable learners to develop the meta-skills — self management, focusing, adapting, and innovation, sense making, critical thinking.

This unit is designed to build upon previously acquired transferable skills which can be best developed through case study stimuli materials utilised throughout the delivery and assessment of the course programme. This approach would be particularly relevant during the delivery and assessment of the five units of recommended prior knowledge and skills and would facilitate the contextualisation of the knowledge and skills in each of the five recommended units and promote the importance and understanding of integration of the knowledge and skills. Using this approach learners will be able to develop their knowledge and understanding of the key business competencies and will be provided the opportunity to apply innovative and creative approaches to challenges presented by changes in the business environment.

It is anticipated that opportunities to integrate content from the five units of recommended prior knowledge and skills are taken as part of the learning and teaching of the individual units as well as during the preparation for the graded unit itself. It is recommended that preparation for the examination primarily takes the form of developing study skills and examination techniques through the use of case study stimuli materials and questions to test existing knowledge rather than a traditional-revision approach.

The examination requires the learner to demonstrate required knowledge and skills through the interpretation of a challenging business situation. The questions should test the breadth and application of the learner's knowledge and understanding of the five units of recommended prior knowledge and skills. This should enable the learner to demonstrate their depth of knowledge in specific areas of these units and provide innovative and creative problem solving approaches to a challenging business environment. Learners should demonstrate extended, integrated and in depth responses pertaining to the subject matter in each of the five units of recommended prior knowledge and skills.

Support notes (continued)

The unit should be delivered and assessed toward the latter part of the course programme to enable learners to have completed or be in the process of completing the five units of recommended prior knowledge and skills prior to embarking upon the graded unit. It is important for a centre to ensure that arrangements made for sitting the first attempt at the graded unit examination and any subsequent resit opportunities are consistent with internal and external verification requirements. It is strongly recommended that a centre utilises the appropriate SQA exemplar material and prior verification procedures that exist to support the validity and reliability of internally devised instruments of assessment.

It is best practice for a centre to ensure that all the staff involved in the delivery of the course programme and in particular, those involved in the delivery of the five units of recommended prior knowledge and skills are made aware of the requirements of the graded unit. Whilst there is no one best way to deliver and assess the unit, many instances of good practice have been noted where subject experts in the recommended Units undertake some form of team teaching. In addition, examples of good practice in terms of assessment verification have existed where second marking or cross marking has taken place to satisfy the requirements of internal and external quality processes.

Centres may wish to use a mock exam as a useful revision tool for learners and it provides an opportunity for delivery staff to provide reflective feedback and promote constructive discussion. As an alternative or supplement, a centre may utilise short case studies and questions as a preparatory or revision tool.

The case study material for the graded unit exam should be handed to learners not more than three weeks prior to assessment to provide learners with a suitable opportunity to familiarise themselves with the content and analyse key disciplines from the five units of recommended prior knowledge and skills in the context of the business situation. Learners should not be directed toward additional study of the organisation described in the case study material but should be advised to concentrate upon the source material as the basis of explanation, evaluation, analysis and recommendation.

Opportunities for developing Core and other essential skills

There are no Core Skills embedded in this graded unit specification.

The unit will enable learners to develop the meta-skills — self management, focusing, adapting, and innovation, sense making, critical thinking.

History of changes to graded unit

Version	Description of change	Date

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General information for learners

Graded unit title: Business with Accounting: Graded Unit 1 (SCQF level 7)

This graded unit is designed to provide evidence that you have achieved the following principal aims of the SQA Advanced Diploma in Business with Accounting (GT35 48):

- ◆ develop learners' knowledge and skills required for employment in a business environment
- ◆ develop and apply a range of vocational knowledge and skills in an integrated manner to the analysis of business situations
- ◆ develop transferable skills including Core Skills to the levels demanded by employers
- ◆ adopt an innovative and creative approach to their work and be able to respond quickly to the challenges posed by changes in the business environment.

In this unit you will develop skills in bringing together and applying the knowledge you have gained in the following units:

J5FN 47	Accounting for Business: An Introduction
J5FK 47	Business Fundamentals with Emerging Technologies
J461 47	Economic Issues: An Introduction
J4DK 47	Managing People and Organisations
HP6N 47	Marketing: An Introduction

It is important, therefore, that you are familiar with the content of these units. There is no new content within this unit. Although the main focus of the unit is based on these five units, you may draw on content from other units which are relevant to the case study that you will be issued with. You will work with your lecturer/tutor in developing the necessary techniques and approaches to enable you to use the knowledge and understanding you have already gained and apply it to a business situation.

To achieve this unit you will need to pass an examination consisting of two sections. You will answer two compulsory questions from section 1 and three of the five questions from section 2. Section 1 will test your ability to integrate knowledge and to solve problems. Section 2 will test your ability to apply knowledge gained from the five units identified above.

The examination will be based on a business case study which will be given out to you no more than three weeks before the exam. This is so you can familiarise yourself with the content of the case study and not to research the organisation. You will not be given any extra marks for information which is not relevant to the questions asked in the examination.

You will not see the questions until the day of the examination. You will have three hours to complete the examination questions and will not be permitted to take any notes into the examination room. You may **not** bring your copy of the case study to the examination. A fresh copy of the case study will be given to you at the time of the examination.

General information for learners (continued)

To pass you must obtain at least 50% of the marks. Your final exam mark will be graded as follows:

70%–100% = Grade A

60%–69% = Grade B

50%–59% = Grade C

This grade will apply only to this unit and not to the full SQA Advanced Diploma Group Award.