



# **OTHM LEVEL 4 DIPLOMA IN ACCOUNTING AND BUSINESS**

Qualification Number: 610/0792/4

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Specification | June 2024

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## QUALIFICATION OBJECTIVES

The objective of the OTHM Level 4 Diploma in Accounting and Business qualification is to provide learners with an understanding of accounting and business in the broader business context, and to provide them with the practical, industry-focused skills to manage business finances, budgets and cash flow effectively, and to play a key role in business growth. Learners will build the knowledge and skills required for a career in a wide range of businesses, where accounting and business literacy are key skills for managers at all levels.

The Level 4 units combine theoretical and practical knowledge in academic and research skills, the business and economic environment, quantitative methods, financial accounting, management accounting, and leading and managing teams.

Successful completion of this qualification will equip learners with the specialist skills and technical terminology to develop their accounting and business and management skills and to progress to further study or employment.

## QUALITY, STANDARDS AND RECOGNITIONS

OTHM Qualifications are approved and regulated by Ofqual (Office of Qualifications and Examinations Regulation). Visit the [Register of Regulated Qualifications](#).

OTHM has progression arrangements with several UK universities that acknowledge the ability of learners after studying Level 3-7 qualifications to be considered for advanced entry into corresponding degree year/top up and Master's/top-up programmes.

## REGULATORY INFORMATION

Qualification Title	OTHM Level 4 Diploma in Accounting and Business
Ofqual Reference Number	610/0792/4
Regulation Start Date	13/04/2022
Operational Start Date	13/04/2022
Duration	1 year
Total Credit Value	120 Credits
Total Qualification Time (TQT)	1200 Hours
Guided Learning Hours (GLH)	600 Hours
Sector Subject Area (SSA)	15.1 Accounting and finance
Overall Grading Type	Pass / Fail
Assessment Methods	Coursework
Language of Assessment	English

## EQUIVALENCES

OTHM qualifications at Level 4 represent practical knowledge, skills, capabilities and competences that are assessed in academic terms as being equivalent to Higher National Certificates (HNC) and Year 1 of a three-year UK Bachelor's degree programme.

## QUALIFICATION STRUCTURE

The OTHM Level 4 Diploma in Accounting and Business qualification consists of 6 mandatory units, 120 credits, 1200 hours Total Qualification Time (TQT) and the recommended Guided Learning Hours (GLH) for this qualification is a minimum of 600 hours.

**All units are mandatory.**

Unit Ref No.	Title	Level	Credit	GLH	TQT
H/650/1099	Academic Writing and Research Skills	4	20	100	200
T/650/1760	Business and the Economic Environment	4	20	100	200
R/650/1912	Principles of Financial Accounting	4	20	100	200
M/650/1911	Quantitative Methods in a Business Context	4	20	100	200
Y/650/1914	Management Accounting	4	20	100	200
T/650/1148	Leading and Managing Teams	4	20	100	200

Any learner that successfully completes the OTHM Level 4 Diploma in Accounting and Business qualification may, within 3 years, progress and complete the required Level 5 mandatory 6 units and 120 credits units to gain the full OTHM Level 5 Extended Diploma in Accounting and Business qualification.

A new registration for each learner must be made by the centre.

## DEFINITIONS

**Total Qualification Time (TQT)** is the number of notional hours which represents an estimate of the total amount of time that could reasonably be expected to be required in order for a learner to achieve and demonstrate the achievement of the level of attainment necessary for the award of a qualification.

*Total Qualification Time is comprised of the following two elements –*

- the number of hours which an awarding organisation has assigned to a qualification for Guided Learning, and*
- 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.*

*(Ofqual 15/5775 September 2015)*

**Guided Learning Hours (GLH)** are defined as the hours that a teacher, lecturer or other member of staff is available to provide immediate teaching support or supervision to a student working towards a qualification.

**Credit value** is defined as being the number of credits that may be awarded to a learner for the successful achievement of the learning outcomes of a unit. One credit is equal to 10 hours of TQT.

## ENTRY REQUIREMENTS

These qualifications are designed for learners who are typically aged 18 and above. The entry profile for learners is likely to include at least one of the following:

- Relevant Level 3 Diploma qualification or equivalent qualification
- GCE Advanced level in 2 subjects or equivalent qualification
- Mature learners (over 21) with relevant management experience (learners must check with the delivery centre regarding this experience prior to registering for the programme)

**English requirements:** If a learner is not from a majority English-speaking country, they must provide evidence of English language competency. For more information visit the [English Language Expectations](#) page on the [OTHM website](#).

## PROGRESSION

Successful completion of the OTHM Level 4 Diploma in Accounting and Business qualification provides learners with the opportunity for a wide range of academic progressions including progression to relevant OTHM Level 5 Extended Diplomas.

As this qualification is approved and regulated by Ofqual (Office of the Qualifications and Examinations Regulation), learners are eligible to gain direct entry into Year 2 of a three-year UK Bachelor's degree programme. For more information visit the [University Progressions](#) page on the [OTHM website](#).

## DELIVERY OF OTHM QUALIFICATIONS

OTHM do not specify the mode of delivery for its qualifications, therefore OTHM Centres are free to deliver this qualification using any mode of delivery that meets the needs of their learners. However, OTHM Centres should consider the learners' complete learning experience when designing the delivery of programmes.

OTHM Centres must ensure that the chosen mode of delivery does not unlawfully or unfairly discriminate, whether directly or indirectly, and that equality of opportunity is promoted. Where it is reasonable and practicable to do so, it will take steps to address identified inequalities or barriers that may arise.

Guided Learning Hours (GLH) which are listed in each unit gives centres the number of hours of teacher-supervised or direct study time likely to be required to teach that unit.

## ASSESSMENT AND VERIFICATION

All units within this qualification are assessed and internally quality assured by the centre and externally verified by OTHM. The qualifications are criterion referenced, based on the achievement of all the specified learning outcomes.

To achieve a 'pass' for a unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria. Judgement that the learners have successfully fulfilled the assessment criteria is made by the assessor.

Specific assessment guidance and relevant marking criteria for each unit are made available in the Assignment Brief document. These are made available to centres immediately after registration of one or more learners.

The assessor should provide an audit trail showing how the judgement of the learners' overall achievement has been arrived at.

### **Assessment Tracking and Recording Learner Progress**

It is necessary to track and record learner achievement throughout the delivery period of the OTHM Level 4 Diploma and this should not be left until the end of the course.

This will include regular review of learner work through formative and summative assessment and internal quality assurance at planned intervals during the programme:

- before decisions have been made on any unit
- sampling evidence once one or two of the units or assignments are completed

Tracking learner progress, recording the achievement of each learner per criteria on a unit-by-unit basis ensures:

- the assessment evidence is clearly measured against national standards
- learner progress is accurately tracked
- the assessment process can be reliably verified
- evidence is valid, authentic and reliable for the safety of certification
- identification of which assessments are outstanding
- internal verification is timely
- samples for standards verification and other external audits can be made available as required
- up to date, securely stored assessment records help to minimise the risk of assessment malpractice and potential issues; maintaining the integrity of the qualification.

Tutors/Assessors should provide learners with formative and summative feedback to aid development during their studies.

### **Formative Assessment**

Formative assessment is an integral part of the assessment process, involving both the Tutor/Assessor and the learner about their progress during the course of study.

Formative assessment takes place prior to summative assessment and focuses on helping the learner to reflect on their learning and improve their performance and does not confirm achievement of grades at this stage.

The main function of formative assessment is to provide feedback to enable the learner to make improvements to their work. This feedback should be prompt so it has meaning and context for the learner and time must be given following the feedback for actions to be complete. Feedback on formative assessment must be constructive and provide clear guidance and actions for improvement.

All records should be available for auditing purposes, as we may choose to check records of formative assessment as part of our ongoing quality assurance.

### **Summative Assessment**

Summative assessment is used to evaluate learner competence and progression at the end of a unit or component. Summative assessment should take place when the assessor deems that the learner is at a stage where competence can be demonstrated.

Learners should be made aware that summative assessment outcomes are subject to confirmation by the Internal Verifier and External Quality Assurer (EQA) and thus is provisional and can be overridden.

Assessors should annotate on the learner work where the evidence supports their decisions against the assessment criteria. Learners will need to be familiar with the assessment and grading criteria so that they can understand the quality of what is required.

Evidence of both formative and summative assessment must be made available at the time of external quality assurance – EQA.

## **RECOGNITION OF PRIOR LEARNING AND ACHIEVEMENT**

Recognition of Prior Learning (RPL) is a method of assessment that considers whether learners can demonstrate that they can meet the assessment requirements for a unit through knowledge, understanding or skills they already possess and do not need to develop through a course of learning.

RPL policies and procedures have been developed over time, which has led to the use of a number of terms to describe the process. Among the most common are:

- Accreditation of Prior Learning (APL)
- Accreditation of Prior Experiential Learning (APEL)
- Accreditation of Prior Achievement (APA)
- Accreditation of Prior Learning and Achievement (APLA)

All evidence must be evaluated with reference to the stipulated learning outcomes and assessment criteria against the respective unit(s). The assessor must be satisfied that the evidence produced by the learner meets the assessment standard established by the learning outcome and its related assessment criteria at that particular level.

Most often RPL will be used for units. It is not acceptable to claim for an entire qualification through RPL. Where evidence is assessed to be only sufficient to cover one or more learning outcomes, or to partly meet the need of a learning outcome, then additional assessment methods should be used to generate sufficient evidence to be able to award the learning outcome(s) for the whole unit. This may include a combination of units where applicable.

## **EQUALITY AND DIVERSITY**

OTHM provides equality and diversity training to staff and consultants. This makes clear that staff and consultants must comply with the requirements of the Equality Act 2010, and all

other related equality and diversity legislation, in relation to our qualifications.

We develop and revise our qualifications to avoid, where possible, any feature that might disadvantage learners because of their age, disability, gender, pregnancy or maternity, race, religion or belief, and sexual orientation.

If a specific qualification requires a feature that might disadvantage a particular group (e.g. a legal requirement regarding health and safety in the workplace), we will clarify this explicitly in the qualification specification.



## UNIT SPECIFICATIONS

## ACADEMIC WRITING AND RESEARCH SKILLS

Unit Reference Number	H/650/1099
Unit Title	Academic Writing and Research Skills
Unit Level	4
Number of Credits	20
Total Qualification Time (TQT)	200 hours
Guided Learning Hours (GLH)	100 hours
Mandatory / Optional	Mandatory
Sector Subject Area (SSA)	15.3 Business Management
Unit Grading Type	Pass / Fail

### Unit Aims

Engaging in academic research and writing will help students to interpret and evaluate sources of information and evidence before becoming involved in the production of evidence based, logical, arguments. The aim of this unit is, therefore, to support the exploration of key topics which form part of the academic research and writing process so that learners will be able to achieve greater success and recognition in their studies.

### Learning Outcomes, Assessment Criteria and Indicative Content

Learning Outcome – The learner will:	Assessment Criterion – The learner can:	Indicative Content
1. Understand the concept and purpose of academic research and writing.	1.1 Explain what is meant by the term ‘academic research and writing.’ 1.2 Explain different academic writing conventions. 1.3 Discuss different types of academic research.	<ul style="list-style-type: none"> <li>● Seeking the truth</li> <li>● Adding to knowledge</li> <li>● Academic language</li> <li>● Paragraphs and argument flows</li> <li>● Paraphrasing</li> </ul>

		<ul style="list-style-type: none"> <li>● Writing to word counts</li> <li>● Descriptive research</li> <li>● Associational research</li> <li>● Intervention research</li> <li>● Validity and reliability of research</li> </ul>
2. Understand how to conduct academic research.	2.1 Compare different sources of information and evidence. 2.2 Explain the research process. 2.3 Differentiate between primary and secondary research.	<ul style="list-style-type: none"> <li>● Journals</li> <li>● Textbooks</li> <li>● Conferences</li> <li>● Government data</li> <li>● Research as a linear process</li> <li>● Primary research – seeking new information</li> <li>● Secondary research – reviewing existing information</li> </ul>
3. Be able to demonstrate critical thinking skills.	3.1 Explain what is meant by the term ‘critical thinking.’ 3.2 Explain different critical thinking skills. 3.3 Explain why critical thinking is important in academic research. 3.4 Explain how to apply techniques to evaluate an argument.	<ul style="list-style-type: none"> <li>● A systematic approach to evaluating arguments.</li> <li>● Critical reading</li> <li>● Analysis and interpretation</li> <li>● Being open-minded</li> <li>● Self-regulation</li> <li>● Objective v subjective</li> <li>● Promoting creative</li> <li>● Improving language and</li> </ul>

		<p>presentation skills</p> <ul style="list-style-type: none"> <li>● Thinking 'outside the box'</li> <li>● Argument coherence</li> <li>● Evidence testing</li> <li>● Validity testing</li> </ul>
4. Understand how to construct a reliable and valid academic argument.	<p>4.1 Explain the key components of a reliable and valid academic argument.</p> <p>4.2 Differentiate between inductive and deductive reasoning.</p> <p>4.3 Suggest an argument structure for a given topic.</p>	<ul style="list-style-type: none"> <li>● Evidence</li> <li>● Premise (nature of academic argument)</li> <li>● Conclusion</li> <li>● Inductive uses generalisation</li> <li>● Deductive uses known evidence and information</li> <li>● Logical argument structures</li> </ul>

## Assessment

- To achieve a 'pass' for this unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria.

Learning Outcomes to be met	Assessment Criteria to be covered	Assessment type	Word count (approx. length)
All 1 to 3	All ACs under LO 1 to 3	Coursework	2250 words
LO4	AC4.1, 4.2, 4.3	Presentation	10-minute presentation (750 words equivalent)

## Indicative Reading List

- Bailey, S. (2017) *Academic Writing: A Handbook for International Learners* 5th edition, Routledge, London
- Cotrell, S. (2019) *The Study Skills Handbook 5th edition*, MacMillan, London

## **Additional Resources**

- Journal of Academic Research
- Journal of Academic Writing
- An Intermediate Guide to Writing in English for University Study

## BUSINESS AND THE ECONOMIC ENVIRONMENT

Unit Reference Number	T/650/1760
Unit Title	Business and the Economic Environment
Unit Level	4
Number of Credits	20
Total Qualification Time (TQT)	200 hours
Guided Learning Hours (GLH)	100 hours
Mandatory / Optional	Mandatory
Sector Subject Area (SSA)	15.1 Accounting and finance
Unit Grading Type	Pass / Fail

### Unit Aims

The aim of this unit is to introduce learners to the interaction between the general economic environment and business activity. Learners will gain the underpinning knowledge to recognise the components and construct of the business sector and examine the fundamental factors which influence how a business operates within the context of its internal and external business environment.

### Learning Outcomes, Assessment Criteria and Indicative Content

Learning Outcome – The learner will:	Assessment Criteria – The learner can:	Indicative content
1. Understand different types of businesses.	1.1 Explain the different types of business sectors. 1.2 Compare different types of businesses. 1.3 Explain the advantages and disadvantages of different organisational structures. 1.4 Explain the financial reporting requirements for different types of business.	<ul style="list-style-type: none"> <li>● Business Sectors:               <ul style="list-style-type: none"> <li>○ Primary sector</li> <li>○ Secondary sector</li> <li>○ Tertiary sector</li> <li>○ Quaternary sector</li> </ul> </li> <li>● Types of Business               <ul style="list-style-type: none"> <li>○ Sole traders</li> <li>○ Partnerships</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ Private limited companies (Ltd)</li> <li>○ Public limited companies (PLC)</li> <li>○ Profit</li> <li>○ Not for profit</li> <li>○ Non-government (NGOs)</li> <li>○ Micro businesses</li> <li>○ SMEs,</li> <li>○ National and multinational businesses</li> </ul> <ul style="list-style-type: none"> <li>● Different Structures <ul style="list-style-type: none"> <li>○ Hierarchic structure</li> <li>○ Bureaucratic structure</li> <li>○ Matrix structure</li> <li>○ Flat structure</li> <li>○ Organisation structure chart</li> </ul> </li> <li>● Advantages and disadvantages: relating to control, decision-making, financing, borrowing, liability, profit-sharing, taxation, legal status (e.g. veil of incorporation).</li> <li>● Financial reporting requirements: responsibilities for record-keeping and reporting.</li> </ul>
2. Understand the influence of the internal and external environment on a business.	<p>2.1 Assess the needs, interests and influence of a business' stakeholders.</p> <p>2.2 Explain the features and influence of globalisation on a business.</p> <p>2.3 Apply a technique to assess the internal environment of a business.</p> <p>2.4 Apply a technique to assess the external environment of a business.</p>	<ul style="list-style-type: none"> <li>● Business Stakeholders: represent the views of those at the business or enterprise operations level i.e. business goals, strategies, objectives, targets, and key concerns about successes, challenges, issues, risks, and problems</li> <li>● Features of globalisation (international trade in goods and services; international movement of capital, global technology and digital communications; trading blocs, international currency exchange; international specialisation,</li> </ul>

		<p>international movement of labour, multi-national and transnational corporations; joint ventures; outsourcing)</p> <ul style="list-style-type: none"> <li>● Internal environment: internal factors, functions, stakeholders, organisational culture</li> <li>● Establishing a business's capabilities</li> <li>● Supporting strategic intent</li> <li>● Planning for the future</li> <li>● SWOT/TOWS <ul style="list-style-type: none"> <li>○ Strengths: for example, market share, reserves, innovation, brand</li> <li>○ Weaknesses: for example labour turnover, lack of workforce skills, motivation</li> <li>○ Opportunities: for example technology, overseas markets, product development</li> <li>○ Threats: rising costs, competitive rivalry, new entrants, pressure groups, social trends, government policies</li> </ul> </li> <li>● Capacity assessment grid</li> <li>● McKinsey's 7S framework</li> <li>● Other relevant frameworks</li> <li>● External factors, drivers and stakeholders</li> <li>● Local, national and international cultures</li> <li>● Establishing market position</li> <li>● Recognising opportunities</li> </ul>
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		<ul style="list-style-type: none"> <li>● Preparing for change</li> <li>● PESTLE analysis: <ul style="list-style-type: none"> <li>○ <b>Political</b> (changes in government and government policies, taxation, political stability, industry regulations, global trade agreements and restrictions);</li> <li>○ <b>Economic</b> (government economic priorities and policies, economic growth, economic decline, exchange rates, inflation, interest rates, consumer spending, labour costs);</li> <li>○ <b>Social</b> (culture, lifestyle, career and life expectations, consumer trends, fashions);</li> <li>○ Technological (new technologies, use of technology, impact of technology on industry, individual businesses and the individual and organisation);</li> <li>○ <b>Legal</b> (Changes in legislation and regulation e.g. health and safety, employment legislation, equality legislation, consumer legislation, data protection);</li> <li>○ <b>Environmental</b> (corporate social responsibility, consumer opinion, ethical trading, fair trade, organic, sustainability, responsibilities, legal requirements e.g. water use, waste and carbon emissions).</li> </ul> </li> <li>● Ansoff matrix</li> </ul>
3. Understand how macro-economic factors impact a business.	3.1 Compare key macro-economic factors. 3.2 Describe the key components of aggregate demand. 3.3 Explain the term 'circular flow of income.' 3.4 Discuss how changes in aggregate demand in the economy impact on the level	<ul style="list-style-type: none"> <li>● Key factors and importance of and impact on business: markets (perfect competition, monopoly, monopolistic competition, oligopoly); competitive advantage (strategies adopted by firms, regulation of competition, supply and</li> </ul>

	of economic activity of a business.	<p>demand, elasticity of demand and supply, customer perceptions and actions, pricing); concepts-monetary and fiscal policies, market structure, competition policies.</p> <ul style="list-style-type: none"> <li>● Aggregate demand: relationship between the total quantity of goods and services demanded (from all the four sources of demand) and the price level, all other determinants of spending unchanged. The aggregate demand curve is a graphical representation of aggregate demand.</li> <li>● A circular flow of income: economic model that describes how the money exchanged in the production, distribution, and consumption of goods and services flows in a circular manner from producers to consumers and back to the producers</li> <li>● Injections and withdrawals from the circular flow of income; government expenditure and taxation; the impact of changes in consumption and the level of investment on employment and the price level (inflation); the impact of full employment of changes in aggregate demand</li> </ul>
4. Understand how micro-economics factors impact on a business.	<p>4.1 Compare key micro-economic factors.</p> <p>4.2 Explain how prices are determined in a perfectly competitive market.</p> <p>4.3 Explain how changes in the conditions of supply and demand influence equilibrium price.</p> <p>4.4 Explain how imperfect markets can have an impact on the level of output and prices charged by a business.</p>	<ul style="list-style-type: none"> <li>● Micro-economic factors and importance to and impact on businesses: cost and output decisions; economies and diseconomies of scale; short and long run; multi-national and transnational corporations; joint ventures; outsourcing; core markets; Labour (employee skills, markets); technology; innovation; research and development; core competencies; business environment (political, economic, social,</li> </ul>

		<p>technical, legal, environmental); cultural environment.</p> <ul style="list-style-type: none"> <li>● Features of perfect competition and the determination of equilibrium price (demand and supply analysis)</li> <li>● Changes in the conditions of supply and demand and their impact on price and output in a perfectly competitive market;</li> <li>● Elasticity of demand and supply imperfect markets (monopoly, monopolistic competition, oligopoly); regulation of markets to promote competition; strategies adopted by firms to achieve a competitive advantage (price and non-price strategies); cost and output decisions; economies and diseconomies of scale; Short and long run business decisions</li> </ul>
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## Assessment

To achieve a 'pass' for this unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria.

Learning Outcomes to be met	Assessment Criteria to be covered	Assessment type	Word count (approx. length)
All 1 to 4	All ACs under LO 1 to 4	Coursework	3000 words

## Indicative Reading List

Capon C. (2009) *Understanding the Business Environment* 3<sup>rd</sup> Edition, Financial Times

Sloman, J. and Hinde, K. (2007). *Economics for Business*; 4<sup>th</sup> edition, Harlow: Pearson Education

Wetherly, P. and Otter, D. (2008). *The Business Environment*, Oxford: Oxford University Press

## PRINCIPLES OF FINANCIAL ACCOUNTING

Unit Reference Number	R/650/1912
Unit Title	Principles of Financial Accounting
Unit Level	4
Number of Credits	20
Total Qualification Time (TQT)	200 hours
Guided Learning Hours (GLH)	100 hours
Mandatory / Optional	Mandatory
Sector Subject Area (SSA)	15.1 Accounting and finance
Unit Grading Type	Pass / Fail

### Unit Aims

The aim of the unit is to help you to understand and apply the principles of financial accounting in a business setting. Learners will gain insight into financial record keeping systems and learn how to adjust and prepare accounts for different business types. In addition, they will learn how professional characteristics and ethical principles are applied and regulated in an accounting context.

### Learning Outcomes, Assessment Criteria and Indicative Content

Learning Outcome – The learner will:	Assessment Criteria – The learner can:	Indicative content
1. Understand why businesses need to establish financial record-keeping systems.	1.1 Explain the need for financial record-keeping. 1.2 Explain the importance of liquidity and solvency in business. 1.3 Explain the accounting equation. 1.4 Explain how to record financial transactions using the double-entry method of bookkeeping.	<ul style="list-style-type: none"> <li>● Need for financial record-keeping:               <ul style="list-style-type: none"> <li>○ to monitor revenue and costs</li> <li>○ to calculate what the business is worth</li> <li>○ to calculate profit</li> <li>○ to prepare the financial statements</li> <li>○ for submitting financial returns to the tax authorities</li> <li>○ to set and monitor financial targets</li> <li>○ to instigate efficiency savings</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ to monitor and communicate financial performance to stakeholders</li> <li>○ to present financial summaries to potential lenders and investors</li> <li>● Liquidity and solvency: <ul style="list-style-type: none"> <li>○ the concept of liquidity and its importance to business; current assets, current liabilities and net current assets (working capital)</li> <li>○ the difference between liquidity and solvency</li> <li>○ cash flow and the preparation and analysis of a cash flow forecast</li> </ul> </li> <li>● The accounting equation: <ul style="list-style-type: none"> <li>○ the meaning of assets, equity and liabilities;</li> <li>○ <math>\text{assets} = \text{equity} + \text{liabilities}</math></li> <li>○ recording financial transactions involving changes in assets liabilities and equities</li> </ul> </li> <li>● The double-entry bookkeeping method: <ul style="list-style-type: none"> <li>○ The principles of double-entry bookkeeping</li> <li>○ T-accounts and the rules of double-entry</li> <li>○ The treatment of purchases, expenses, assets, revenue, liabilities and sales</li> <li>○ Entering financial transactions into the accounts</li> </ul> </li> </ul>
2. Be able to account for year-end adjustments.	<p>2.1 Examine the purpose and importance of end of year adjustments in the preparation of final accounts.</p> <p>2.2 Calculate the value of revenue and cost of sales, for given data, over the accounting period.</p> <p>2.3 Calculate year-end adjustments, for given data, to account for irrecoverable debts and provisions for doubtful debts.</p>	<ul style="list-style-type: none"> <li>● Year-end adjustments: changes that need to be made to the balance sheet and profit and loss statement in order to ensure that the year-end reports are an accurate reflection of the company's accounts, a company can conclude the overall financial position of the business for their financial year, which is sometimes referred to as being able to "close the books."</li> </ul>

	<p>2.4 Calculate year-end adjustments, for given data, to account for accruals and prepayments when preparing the financial statements.</p> <p>2.5 Calculate the cost of depreciation from different methods of depreciation for given data.</p>	<ul style="list-style-type: none"> <li>● Importance ie legal obligation to do so for all limited companies, will help shareholders and directors as it understand how business has performed, avoid tax overpayment etc.</li> <li>● Calculate the value of sales revenue and cost of sales: <ul style="list-style-type: none"> <li>○ Revenue: taking into the value of account sales returns</li> <li>○ Cost of sales: opening and closing inventory, returns out and carriage inwards</li> <li>○ Irrecoverable and doubtful debts: writing off irrecoverable debts; provision for doubtful debts based on aged trade receivables (debtors) schedule.</li> </ul> </li> <li>● Accruals and prepayments: identifying items giving rise to prepayments and accruals e.g. utility bills, rents, wages, insurance, professional fees.</li> <li>● Depreciation is a way for businesses to allocate the cost of fixed assets, including buildings, equipment, machinery, and furniture, to the years the business will use the assets.</li> </ul>
<p>3. Be able to prepare financial reporting statements for different types of organisations.</p>	<p>3.1 Explain the purpose of preparing final accounts for sole traders and partnerships.</p> <p>3.2 Prepare final accounts, including relevant adjustments, for a specific sole trader business.</p> <p>3.3 Prepare final accounts, including relevant adjustments, for a specific partnership business.</p> <p>3.4 Analyse the financial statements of a selected business.</p>	<ul style="list-style-type: none"> <li>● Purpose of preparing accounts: for tax purpose, to ascertain profit, to secure external finance, to report to investors, to monitor and assess the performance of the business, to determine the financial viability of the business, to identify potential issues which may need to be addressed. to inform future business plans</li> <li>● The conceptual accounting framework: principles underlying the conceptual accounting framework:</li> </ul>

		<p>trust in the information provided; easy to understand; provides the right information; ability to compare one business to another accounting concepts: business entity; going concern; accruals; duality; consistency; realisation; prudence; materiality</p> <ul style="list-style-type: none"> <li>● Application of relevant accounting standards, for example, IASs and IFRSs.</li> <li>● Prepare financial statements: <ul style="list-style-type: none"> <li>○ Preparation of Financial Statements to include revenue/sales; sales returns; purchases; purchase returns; carriage on purchases; opening and closing inventory; adjustment for drawings of goods, cost of sales; gross profit.</li> <li>○ Year-end adjustments: depreciation prepayments and accruals; irrecoverable debts / provision for doubtful debts / aged trade receivables (debtors) schedule.</li> <li>○ Statement of Profit or loss (Income statement)</li> <li>○ Statement of Financial Position</li> </ul> </li> </ul>
<p>4. Understand how professional characteristics and ethical principles are applied and regulated in an accountancy context.</p>	<p>4.1 Explain the professional characteristics and ethical principles exhibited by an accountant.</p> <p>4.2 Evaluate the impact of a breach of ethics on accountants and business organisations.</p> <p>4.3 Explain the role of regulatory bodies for accountancy in a specific country.</p> <p>4.4 Identify the requirements for external audit and the basic processes undertaken.</p>	<ul style="list-style-type: none"> <li>● Key principles: <ul style="list-style-type: none"> <li>○ professional characteristics (autonomy, accountability, ethical behaviour, specialised knowledge, adheres to codes of professional conduct, licenced to practice, represented by/membership of professional bodies);</li> <li>○ practices accountants should comply with to ensure ethical standards of behaviour are met; application of an ethical code; whistleblowing; principles-based approaches v rules-based approaches to ethics.</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>● Impact of breach of ethical principles: impact on accountants and businesses; legal implications ie money laundering, false accounting etc; (including fines, imprisonment); difficulties in monitoring and identifying; damage to reputation; implications for professional body membership, whistleblowing, conflicts of interest</li> <li>● Role of regulatory bodies and professional associations:</li> <li>● The role of the International Accounting Standards Board (IASB); the purpose of International accounting standards (IAS) and their relationship to the conceptual accounting framework</li> <li>● The role of domestic (own country) regulatory bodies and their influence on accounting practice; data protection and money laundering regulations; impact on accountants of breaching regulations</li> <li>● Professional associations: standard setting; reasons standards are required; examinations, licence to practice, domestic (own country) and international accounting standards; monitoring and enforcement</li> <li>● External audits: "full assurance" to investors and financial market participants that a company's accounting records are "fair," complete and in adherence with generally accepted accounting principles, industry standards and regulatory requirements.</li> <li>● The relationship between the Board of Directors, external auditors and shareholders in a public</li> </ul>
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		limited company.
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## Assessment

To achieve a 'pass' for this unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria.

Learning Outcomes to be met	Assessment Criteria to be covered	Assessment type	Word count (approx. length)
All 1 to 4	All ACs under LO 1 to 4	Coursework / Preparation of Financial Statements	3000 words

## Indicative Reading List

Wood, F Sangster, A (2004) *Business Accounting*; Volume 2 (10<sup>th</sup> edition), FT Prentice Hall

Atrill P & McLaney E (2007) *Accounting & Finance for Non-specialists*; 6<sup>th</sup> edition. Financial Times/ Prentice Hall.

Atrill P & McLaney E (2021) *Financial Accounting for Decision-Makers* 10<sup>th</sup> Edition (Pearson)

Drury, J. C. (2007) *Management and Cost Accounting*; 7<sup>th</sup> edition, Chapman and Hall.

## QUANTITATIVE METHODS IN A BUSINESS CONTEXT

Unit Reference Number	M/650/1911
Unit Title	Quantitative Methods in a Business Context
Unit Level	4
Number of Credits	20
Total Qualification Time (TQT)	200 hours
Guided Learning Hours (GLH)	100 hours
Mandatory / Optional	Mandatory
Sector Subject Area (SSA)	15.1 Accounting and finance
Unit Grading Type	Pass / Fail

### Unit Aims

This unit is designed to develop skills in using quantitative methods, including how to present and use business and management data to inform business decisions. By developing quantitative skills at this level, you will be able to apply business concepts in areas such as accounting, finance, and human resource management. Quantitative data is often employed to assist with business decisions, for example, calculating sales volume to recover costs, determining the price of a new product, or measuring the performance of the business etc.

### Learning Outcomes, Assessment Criteria and Indicative Content

Learning Outcome – The learner will:	Assessment Criteria – The learner can:	Indicative contents
1. Be able to use numerical techniques in a business context.	1.1 Apply numerical techniques in a business context. 1.2 Perform calculations to inform business decision making.	<ul style="list-style-type: none"> <li>● Data analysis in business : to determine trends; identify the relationship between variables including price and demand; analyse costs, forecast future performance, analyse consumer behaviour, measure the impact of management actions, analyse business performance against targets and business competitors</li> <li>● Numerical techniques: application of the rules</li> </ul>

		<p>of numeracy in a business context to whole numbers, fractions and decimals; calculation of measures of central tendency (mean, median and mode) measures of dispersion (range, quartile range, standard deviation) positive and negative correlation between two variables, estimating and forecasting ; percentages; approximating data using rounding; significant figures; interpret data including index numbers over a specific time period, transpose and evaluate formulae; simple financial transactions involving purchases, wages, taxation, discounts; simple and compound interest; straight-line and reducing balance depreciation; calculations involving foreign currency involving changes in exchange rates (conversion, transaction and commission costs)</p>
<p>2. Be able to construct and use graphs, charts and diagrams for informed decision making.</p>	<p>2.1 Draw charts and diagrams derived from tabular accounting data. 2.2 Plot graphs, applying the general rules and principles of graphical construction. 2.3 Interpret mathematical graphs of accounting data.</p>	<ul style="list-style-type: none"> <li>● Draw charts and diagrams: Methods of data presentation; charts and diagrams derived from tabular data.</li> <li>● Plot graphs: mathematical graphs; graphing quadratic, identifying dependent/independent variables.</li> <li>● Interpret graphs: interpretation of graphical data in business; identifying misrepresentations of graphical data; use graphical information to support decision making.</li> </ul>
<p>3. Understand how business and management data is used to inform business decision making.</p>	<p>3.1 Compare different types of business and management data. 3.2 Represent and interpret business and management data. 3.3 Identify appropriate methods for communicating business and management data to</p>	<ul style="list-style-type: none"> <li>● Different types of data and management information: <ul style="list-style-type: none"> <li>○ quantitative and qualitative data;</li> <li>○ discrete and continuous data</li> <li>○ cumulative data</li> </ul> </li> </ul>

	stakeholders.	<ul style="list-style-type: none"> <li>○ grouped and ungrouped data.</li> <li>○ raw data and the notion of management information as processed data used in decision-making</li> <li>● Analyse business data: analyse business data to identify trends and relationships between business variables including costs, revenue and profits</li> <li>● Use outcome numerical analysis to inform business decisions: including decisions relating to price, output, costs, performance, quality.</li> <li>● Determine and interpret statistics: measures of central tendency (e.g. mean, mode and median) and their correct selection and application; calculation of averages for different types of data/data sets; measures of dispersion; limitations of statistics; identifying misuse of statistics.</li> <li>● Communicate the outcome of an analysis of management information to business stakeholders:</li> <li>● Internal stakeholders (including Directors, managers and the workforce)</li> <li>● External stakeholders (including potential investors, lenders and suppliers)</li> <li>● Communication to take account of the needs of different stakeholder groups.</li> <li>● Different written report formats, e.g. formal or informal, and their appropriateness for</li> </ul>
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		<p>audience and content.</p> <ul style="list-style-type: none"> <li>● Different types of presentations including choice and use of appropriate software to include textual, graphical and pictorial elements.</li> <li>● Use of handouts and summary sheets.</li> <li>● Use of tables, graphs, charts, diagrams:</li> <li>● Creation of pictograms, pie charts, bar charts, frequency curves, histograms, line graphs, scattergrams.</li> <li>● Making use of scattergrams or scatter (XY) graphs and linear trend lines: extrapolation for forecasting (reliability).</li> <li>● The use of tables to simplify and rationalise the presentation of data to aid understanding of the information within that data.</li> <li>● The use of appropriate formats, e.g. one-way tables, two-way tables.</li> </ul>
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## Assessment

To achieve a 'pass' for this unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria.

Learning Outcomes to be met	Assessment Criteria to be covered	Assessment type	Word count (approx. length)
All 1 to 3	All ACs under LO 1 to 3	Coursework	3000 words

## Indicative Reading List

Dewhurst, F. (2006). *Quantitative methods for Business and Management*; (2<sup>nd</sup> edition). McGraw-Hill Education

McGraw-Hill Morris, C., (2012). *Quantitative Approaches in Business Studies*. 8th Ed., Prentice Hall

Anderson D. et al (2019). *Essentials of Statistics for Business and Economics* 9<sup>th</sup> Edition, South-Western College Publisher

## MANAGEMENT ACCOUNTING

Unit Reference Number	Y/650/1914
Unit Title	Management Accounting
Unit Level	4
Number of Credits	20
Total Qualification Time (TQT)	200 hours
Guided Learning Hours (GLH)	100 hours
Mandatory / Optional	Mandatory
Sector Subject Area (SSA)	15.1 Accounting and finance
Unit Grading Type	Pass / Fail

### Unit Aims

The aim of the unit is for learners to develop their skills in management accounting, including preparation of budgets, costing, capital expenditure appraisal, and to apply these skills to a real world case or case study.

### Learning Outcomes, Assessment Criteria and Indicative Content

Learning Outcome – The learner will:	Assessment Criteria – The learner can:	Indicative content
1. Understand the functions of management accounting in business.	1.1 Define management accounting, 1.2 Explain requirements for various management accounting systems used in business. 1.3 Explain the function of cost accounting in business accounting. 1.4 Explain the relationship between cost accounting and management accounting. 1.5 Explain how cost accounting, management account and financial accounting are coordinated to aid effective decision-making in business.	<ul style="list-style-type: none"> <li>● Management accounting: analyses the data on costs produced by the cost accounting function; produce management information for decision-makers relating to budget-setting and monitoring, cash flow forecasting, finance costs of borrowing, inventory management costs, capital project appraisal and investment appraisal to determine costs and returns over time; costing and pricing decisions to determine the break-even point and the margin of safety.</li> </ul>

		<ul style="list-style-type: none"> <li>● Different types of management accounting systems: Cost-accounting systems, inventory management systems, job-costing systems and price-optimising systems. Benefits of different types of systems.</li> <li>● Cost accounting</li> <li>● Why decision-makers need information on business costs</li> <li>● Classification and calculation of business costs (fixed costs, variable costs, overhead costs, , semi-variable costs, step costs, direct costs, indirect costs, average costs, total costs)</li> <li>● Calculate costs from source documentation including purchase requisition forms, purchase order, delivery note, goods received note, supplier's invoice, stores requisition</li> <li>● The need for cost control and the identification of cost centres, cost codes and budgets</li> <li>● create a simple cost coding system (6 digit)</li> <li>● Differences between management account and financial accounting: <ul style="list-style-type: none"> <li>○ nature of reports produced</li> <li>○ stakeholders served</li> <li>○ level of detail;</li> <li>○ regulations</li> <li>○ reporting intervals</li> <li>○ time orientation</li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>○ range and quality of information</li> <li>● The relationship between cost accounting, management accounting and financial accounting:</li> <li>● Differences between management account and financial accounting: including nature of reports produced; stakeholders served; level of detail; regulations; reporting intervals; time orientation; range and quality of information</li> <li>● Long-term strategic planning: information provided by the accounting functions to decision-makers and strategic managers to determine strategic objectives</li> <li>● Operational plans: enable targets to be set at a departmental(functional level)</li> <li>● Tactical decision-making: identify potential immediate challenges relating to cost control and budgets; contribution of tactical decisions to changes in the external environment</li> </ul>
2. Understand the importance of budgeting, working capital management and accounting for depreciation.	<p>2.1 Explain the contribution of budgeting-setting and monitoring to business performance.</p> <p>2.2 Explain the advantages and disadvantages of different types of budget-setting.</p> <p>2.3 Explain how to apply the techniques for managing working capital management.</p> <p>2.4 Explain the methods used to depreciate non-current assets.</p>	<ul style="list-style-type: none"> <li>● Budget-setting and monitoring: <ul style="list-style-type: none"> <li>○ the purpose of budgeting</li> <li>○ budget-setting, business planning and resource allocation to support business objectives</li> <li>○ types of budgets:</li> <li>○ advantages and disadvantages of different types of different types of budgets incremental, zero-based, fled budgets</li> <li>○ budget-monitoring as management tool</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>● Working capital management: <ul style="list-style-type: none"> <li>○ the importance of liquidity in a business</li> <li>○ the difference between liquidity and solvency</li> <li>○ calculate net current assets (current assets – current liabilities)</li> <li>○ calculate and interpret liquidity ratios (current ratio; acid test ratio)</li> <li>○ prepare a cash flow forecast from given data and analyse the implications for the business</li> <li>○ calculations of depreciation using the straight-line and reducing balance methods</li> </ul> </li> </ul>
<p>3. Be able to calculate standard costs and budget variances.</p>	<p>3.1 Explain the purpose of standard costing for a selected organisation.</p> <p>3.2 Calculate standard costs for given data.</p> <p>3.3 Calculate variances for given data.</p> <p>3.4 Discuss the advantages and limitations of standard costing.</p>	<ul style="list-style-type: none"> <li>● The meaning of standard costing: types of standards (ideal and attainable)</li> <li>● Calculation of variances: <ul style="list-style-type: none"> <li>○ The difference between an adverse variance and a favourable variance</li> <li>○ material variances (price and usage);</li> <li>○ labour variances (rate and efficiency);</li> <li>○ total fixed overhead variance; and</li> </ul> </li> <li>● Advantages and limitations of standard costing: <ul style="list-style-type: none"> <li>○ Advantages: for example better cost control, information for control and decision making, easier inventory measurement, easier record keeping</li> </ul> <p>Limitations: including determining variances may be more difficult; exceptions may not be reported; management by exception can lower</p> </li> </ul>

<p>4. Understand how to apply break-even analysis in different contexts.</p>	<p>4.1 Explain how to calculate break-even analysis using formula. 4.2 Explain how a business organisation can apply cost, volume and profit analysis. 4.3 Explain the limitations of break-even analysis.</p>	<p>employee morale.</p> <ul style="list-style-type: none"> <li>● Break-even analysis <ul style="list-style-type: none"> <li>○ Construct a break-even chart from fixed costs, variable costs and revenue</li> <li>○ Analyse in a graphical format the impact on the break-even point of a change in fixed costs variable costs price</li> </ul> </li> <li>● Calculate the break-even point by formula <ul style="list-style-type: none"> <li>○ The margin of safety and its implications for a business</li> </ul> </li> <li>● Contribution <ul style="list-style-type: none"> <li>○ calculation of the contribution per unit</li> </ul> </li> <li>● The use of break-even analysis: <ul style="list-style-type: none"> <li>○ to determine the number of units which will cover costs;</li> <li>○ to avoid losses</li> <li>○ to determine the margin of safety;</li> <li>○ to identify the impact of changes in costs and price on the break-even point</li> <li>○ to determine the relationship between costs, revenue and profit at different levels of output</li> </ul> </li> <li>● The limitations of break-even analysis: <ul style="list-style-type: none"> <li>○ the assumption that the business will sell all stock at the same price</li> <li>○ variable costs could change regularly</li> <li>○ new entrants into the market may result in price competition</li> <li>○ the cost-revenue-output relationship may not be linear.</li> </ul> </li> </ul>
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## Assessment

To achieve a 'pass' for this unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria.

Learning Outcomes to be met	Assessment Criteria to be covered	Assessment type	Word count (approx. length)
All 1 to 4	All ACs under LO 1 to 4	Coursework / Preparation of Financial Statements	3000 words

## Indicative Reading List

Drury, JC. (2007) *Management and Cost Accounting*; 7<sup>th</sup> edition, Chapman and Hall.  
 Horngren C.T. *Introduction to Management Accounting*, 16<sup>th</sup> edition (Pearson)  
 Izhar, R. Hontoir, J. *Accounting, Costing and Management*; 2<sup>nd</sup> rev. edition. Oxford University Press  
 Randall, H. (2005) *AS and A Level Accounting*, Cambridge University Press

## LEADING AND MANAGING TEAMS

Unit Reference Number	T/650/1148
Unit Title	Leading and Managing Teams
Unit Level	4
Number of Credits	20
Total Qualification Time (TQT)	200 hours
Guided Learning Hours (GLH)	100 hours
Mandatory / Optional	Mandatory
Sector Subject Area (SSA)	15.3 Business Management
Unit Grading Type	Pass / Fail

## Unit Aims

Having hard management and soft leadership skills is often stated by employers as being key to the success of a business but few people have sufficient quantities of both to make a significant impact on business operations and strategy. The aim of this unit, therefore, is to support a

learner's understanding of leadership as a role and management as a function so that they are able to develop the knowledge, skills and traits to make a meaningful contribution to a business's success.

## Learning Outcomes, Assessment Criteria and Indicative Content

Learning Outcome – The learner will:	Assessment Criteria – The learner can:	Indicative Content
1. Understand leadership and management.	1.1 Differentiate between leadership and management. 1.2 Explain key leadership theories. 1.3 Explain key management theories.	<ul style="list-style-type: none"> <li>● Soft leadership (inspiration, motivation)</li> <li>● Hard management (policymaking, planning)</li> <li>● Difference between leader and manager</li> <li>● Leadership Theories</li> <li>● Trait theory</li> <li>● Behaviour theories,</li> <li>● Autocratic style, Democratic style, Laissez-faire style</li> <li>● Situational theory</li> <li>● Contingency theory</li> <li>● Transactional vs transformational</li> <li>● Leadership management schools/approaches</li> <li>● Scientific management</li> <li>● Bureaucratic management</li> <li>● Human relations</li> <li>● Systems management</li> </ul>

		<ul style="list-style-type: none"> <li>● Situational theories</li> </ul>
2. Understand how teams are developed.	<p>2.1 Explain what is meant by the term ‘team development.’</p> <p>2.2 Explain what is meant by the term ‘high performance team.’</p> <p>2.3 Compare different team development models.</p>	<ul style="list-style-type: none"> <li>● Aligned goals</li> <li>● Mutual trust and respect</li> <li>● Collaboration</li> <li>● Effective communication</li> <li>● Tuckman’s model of team stages: forming, storming, norming, performing.</li> <li>● Adair’s task, team, individual framework</li> <li>● McGregor’s X/Y theory: authoritarian (Theory X) and participative (Theory Y)</li> </ul>
3. Understand how to improve individual and team performance.	<p>3.1 Explain techniques used to improve individual and team performance.</p> <p>3.2 Explain the importance to an individual of improving own performance.</p> <p>3.3 Explain the importance to a business of effective individual and team performance.</p> <p>3.4 Discuss the role of motivation theories in improving individual and team performance.</p> <p>3.5 Explain the contemporary challenges of leading and managing staff.</p>	<ul style="list-style-type: none"> <li>● SMART: Specific, Measurable, Achievable, Realistic, and Timebound goals</li> <li>● Training and development</li> <li>● Appraisals</li> <li>● Coaching and mentoring</li> <li>● Develop own skills</li> <li>● Enhanced promotion opportunities</li> <li>● Increased productivity</li> <li>● Increased quality</li> <li>● Maslow’s hierarchy of needs: physiological, safety, social, esteem and self-actualisation</li> </ul>

		<ul style="list-style-type: none"> <li>● Herzberg's 2 factor theory: Motivating factors; causes employees to work harder. Hygiene factors: absence of hygiene factors will cause employees to work less hard.</li> <li>● Vroom's expectancy theory: employee's motivation is an outcome of how much an individual wants a reward (Valence), the assessment that the likelihood that the effort will lead to expected performance (Expectancy) and the belief that the performance will lead to reward (Instrumentality).</li> <li>● Contemporary challenges including: <ul style="list-style-type: none"> <li>○ Diversity and inclusion</li> <li>○ Regulations and legislation</li> <li>○ Impact of new technology</li> <li>○ Need for flexibility in job roles</li> <li>○ Dealing with the implications of societal changes and trends</li> <li>○ Workforce expectations</li> </ul> </li> </ul>
4. Be able to determine own capacity to be an effective leader and manager.	4.1 Apply techniques to determine own capacity to be an effective leader and manager. 4.2 Assess own ability to improve knowledge and skills to be an effective leader and manager.	<ul style="list-style-type: none"> <li>● Personal SWOT</li> <li>● Leadership/management assessments</li> <li>● Myers Briggs Type Indicator (MBTI)</li> <li>● Emotional intelligence assessment</li> <li>● Reflective journals</li> <li>● Reflective statements</li> </ul>

## Assessment

To achieve a 'pass' for this unit, learners must provide evidence to demonstrate that they have fulfilled all the learning outcomes and meet the standards specified by all assessment criteria.

Learning Outcomes to be met	Assessment Criteria to be covered	Assessment type	Word count (approx. length)
All LO1, LO3	All ACs under LO1 and LO3	Coursework	3000 words
LO2	AC 2.1, 2.2, 2.3	Presentation	10-minute presentation equivalent to 750 words
LO4	AC 4.1, 4.2	Reflective log	500 words

## Indicative Reading List

Adair, J. (2018) *Develop Your Leadership Skills: Fast, Effective Ways to Become a Leader People Want to Follow*, Kogan Page, London

Kelly, P. and Cole, G. (2020) *Management: Theory and Practice* 9th edition. Cengage, Boston

## Additional Resources

Journal of Leadership & Organisational Studies

Journal of Management



## IMPORTANT NOTE

Whilst we make every effort to keep the information contained in the programme specification up to date, some changes to procedures, regulations, fees matter, timetables, etc may occur during the course of your studies. You should, therefore, recognise that this booklet serves only as a useful guide to your learning experience.

For updated information please visit our website [www.othm.org.uk](http://www.othm.org.uk).