



QUALIFI

SUCCESS THROUGH LEARNING
RECOGNISED WORLDWIDE

QUALIFI Level 5 Diploma in Accounting and Finance (610/0797/3)

Qualification Specification

April 2022

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About QUALIFI

QUALIFI is recognised and regulated by Ofqual (Office of Qualifications and Examinations Regulator). Our Ofqual reference number is RN5160. Ofqual regulates qualifications, examinations, and assessments in England.

As an Ofqual recognised Awarding Organisation, QUALIFI is required to carry out external quality assurance to ensure that centres approved for the delivery and assessment of QUALIFI's qualifications meet the required standards.

Why Choose QUALIFI Qualifications?

QUALIFI qualifications aim to support learners to develop the necessary knowledge, skills and understanding to support their professional development within their chosen career and or to provide opportunities for progression to further study.

Our qualifications provide opportunities for learners to:

- apply analytical and evaluative thinking skills
- develop and encourage problem solving and creativity to tackle problems and challenges
- exercise judgement and take responsibility for decisions and actions
- develop the ability to recognise and reflect on personal learning and improve their personal, social, and other transferable skills.

Employer Support for the Qualification Development

During the development of this qualification QUALIFI consults with a range of employers, providers, and existing centres where applicable, to ensure rigor, validity, and demand for the qualification and to ensure that the development considers the potential learner audience for the qualification and assessment methods.

Equality and Diversity

QUALIFI's qualifications are developed to be accessible to all learners who are capable of attaining the required standard. QUALIFI promotes equality and diversity across aspects of the qualification process and centres are required to implement the same standards of equal opportunities and ensure teaching and learning are free from any barriers that may restrict access and progression.

Learners with any specific learning need should discuss this in the first instance with their approved centre who will refer to QUALIFI's Reasonable Adjustment and Special Consideration Policy.

Qualification Title and Accreditation Number

This qualification has been accredited to the Regulated Qualification Framework (RQF) and has its own unique Qualification Accreditation Number (QAN). This number will appear on the learner's final certification document. Each unit with the qualification has its own RQF code. The QAN for this qualification is as follows:

QUALIFI Level 5 Diploma in Accounting and Finance (610/0797/3)

Qualification Aims and Learning Outcomes

Aims of the QUALIFI Level 5 Diploma in Accounting and Finance

The aim of the QUALIFI Level 5 Diploma in Accounting and Finance is to provide learners with an understanding of management accounting and finance and their role in business. Learners will develop practical skills for a career in managing business finances.

Successful completion of the QUALIFI Level 5 Diploma in Accounting and Finance provides learners with the opportunity to progress to further study or employment.

Learning Outcomes of the QUALIFI Level 5 Diploma in Accounting and Finance

The overall learning outcomes of the qualification are for learners to understand:

- financial theories and working capital management and the management of an organisation's global financial risk;
- corporate governance relating to financial planning and control, the economic and financial environment in general and potential investment appraisal;
- organizational business assets management and the preparation of financial reports;
- the principles of taxation and the requirements of personal and business tax;
- people management in organizations throughout the human resources (HR) cycle;
- Corporate Social Responsibility (CSR) in business.

The learning outcomes and assessment criteria for each unit are outlined in the Unit Specifications.

Delivering the Qualification

External Quality Assurance Arrangements

All centres are required to complete an approval process to be recognised as an approved centre. Centres must have the ability to support learners. Centres must commit to working with QUALIFI and its team of External Quality Assurers (EQAs). Approved Centres are required to have in place qualified and experienced tutors, all tutors are required to undertake regular continued professional development (CPD).

Approved centres will be monitored by QUALIFI External Quality Assurers (EQAs) to ensure compliance with QUALIFI requirements and to ensure that learners are provided with appropriate learning opportunities, guidance, and formative assessment.

QUALIFI's guidance relating to invigilation, preventing plagiarism and collusion will apply to centres.

QUALIFI, unless otherwise agreed:

- sets all assessments;
- moderates' assessments prior to certification;
- awards the final mark and issues certificates.

Learner Induction and Registration

Approved Centres should ensure all learners receive a full induction to their study programme and the requirements of the qualification and its assessment.

All learners should expect to be issued with the course handbook, a timetable and meet with their personal tutor and fellow learners. Centres should assess learners carefully to ensure that they are able to meet the requirements qualification and that if applicable appropriate pathways or optional units are selected to meet the learner's progression requirements.

Centres should check the qualification structures and unit combinations carefully when advising learners. Centres will need to ensure that learners have access to a full range of information, advice, and guidance to support them in making the necessary qualification and unit choices. During recruitment, approved centres need to provide learners with accurate information on the title and focus of the qualification for which they are studying.

All learners must be registered with QUALIFI within the deadlines outlined in the QUALIFI Registration, Results and Certification Policy and Procedure.

Entry Criteria

Approved Centres are responsible for reviewing and making decisions as to the applicant's ability to complete the learning programme successfully and meet the demands of the qualification. The initial assessment by the centre, will need to consider the support that is readily available or can be made available to meet individual learner needs as appropriate.

The qualification has been designed to be accessible without artificial barriers that restrict access, for this qualification applicants must be aged 18+years and hold a Level 4 qualification in a related area, for example: QUALIFI Level 4 Diploma in Account and Finance. In certain

circumstances learners with substantial experience but no formal qualification may be considered, subject to the QUALIFI approved centre being assured that the learner is able to cope with the demands of the qualification.

In the case of applicants whose first language is not English, then IELTS 6 (or equivalent) is required. International qualifications will be checked for appropriate enrolment to UK higher education postgraduate programmes where applicable. The applicants are normally required to produce two supporting references, at least one of which should preferably be academic.

Recognition of Prior Learning

Recognition of Prior Learning (RPL) is a method of assessment (leading to the award of credit) 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 so do not need to develop through a course of learning.

QUALIFI encourages centres to recognise learners' previous achievements and experiences whether at work, home or at leisure, as well as in the classroom. RPL provides a route for the recognition of the achievements resulting from continuous learning. RPL enables recognition of achievement from a range of activities using any valid assessment methodology. Provided that the assessment requirements of a given unit or qualification have been met, the use of RPL is acceptable for accrediting a unit, units, or a whole qualification.

Evidence of learning must be valid and reliable. For full guidance on RPL please refer to QUALIFI's *Recognition of Prior Learning Policy*.

Data Protection

All personal information obtained from learners and other sources in connection with studies will be held securely and will be used during the course and after they leave the course for a variety of purposes and may be made available to our regulators. These should be all explained during the enrolment process at the commencement of learner studies. If learners or centres would like a more detailed explanation of the partner and QUALIFI policies on the use and disclosure of personal information, please contact QUALIFI via email support@QUALIFI-international.com

Learner Voice

Learners can play an important part in improving the quality through the feedback they give. In addition to the on-going discussion with the course team throughout the year, centres will have a range of mechanisms for learners to feed back about their experience of teaching and learning.

Professional Development and Training for Centres

QUALIFI support its approved centres with training related to our qualifications. This support is available through a choice of training options offered through publications or through customised training at your centre.

The support we offer focuses on a range of issues including:

- planning for the delivery of a new programme

- planning for assessment and grading
- developing effective assignments
- building your team and teamwork skills
- developing learner-centred learning and teaching approaches
- building in effective and efficient quality assurance systems.

Please contact us for further information.

Progression and Links to other QUALIFI Programmes

Completing the **QUALIFI Level 5 Diploma in Accounting and Finance** will enable learners to progress to:

- QUALIFI Level 6 Diploma in related area.
- Final year of a HE qualification/degree in related area (subject to acceptance by the awarding institution).
- Employment in an associated profession.

Qualification Structure and Requirements

Credits and Total Qualification Time (TQT)

The QUALIFI Level 5 Diploma in Accounting and Finance is made up of 120 credits which equates to 1200 hours of TQT.

Total Qualification Time (TQT): is an estimate of the total amount of time that could reasonably be expected to be required for a learner to achieve and demonstrate the achievement of the level of attainment necessary for the award of a qualification.

Examples of activities that can contribute to Total Qualification Time include: guided learning, independent and unsupervised research/learning, unsupervised compilation of a portfolio of work experience, unsupervised e-learning, unsupervised e-assessment, unsupervised coursework, watching a prerecorded podcast or webinar, unsupervised work-based learning.

Guided Learning Hours (GLH): are defined as the time when a tutor is present to give specific guidance towards the learning aim being studied on a programme. This definition includes lectures, tutorials, and supervised study in, for example, open learning centres and learning workshops, live webinars, telephone tutorials or other forms of e-learning supervised by a tutor in real time. Guided learning includes any supervised assessment activity; this includes invigilated examination and observed assessment and observed work-based practice.

Rules of Combination for QUALIFI Level 5 Diploma in Accounting and Finance

All Units are mandatory.

Unit Reference	Mandatory Units	Level	TQT	Credit	GLH
F/650/2375	Financial Management	5	200	20	80
H/650/2377	Financial Planning and Control	5	200	20	80
J/650/2378	Financial Reporting	5	200	20	80
K/650/2379	Principles and Practices of Taxation	5	200	20	80
R/650/2380	Management of People	5	200	20	80
T/650/2381	Ethics and Corporate Responsibility in Business	5	200	20	80
Total			1200	120	480

Achievement Requirements

Learners must demonstrate they have met all assessment criteria for all units to achieve this qualification. QUALIFI will issue certificates to all successful learners via their registered centres.

Awarding Classification/Grading

This qualification grading is: **Pass/Fail**.

All units will be internally assessed through written assignment, internally marked by the QUALIFI approved centre and subject to external quality assurance by QUALIFI.

Assessment Strategy and Methods

QUALIFI will provide written assessment tasks for each Unit of this qualification. These tasks will address all Learning Outcomes and related Assessment Criteria, all of which must be demonstrated/passed in order to achieve the qualification.

The tasks will enable learners to draw on 'work-related' information and/or examples wherever possible. Some assessment tasks will contain a practical assignment which will require observation by an assessor, see Assessment Guidance for further information.

The assessment tasks will require learners to draw on real organisational information or case studies to illustrate their answers. To support this activity during the programme of learning, centres are required to make sure that they include case studies of relevant organisations and, wherever possible, encourage learners to draw on work-place opportunities to undertake research and investigation to support their learning.

QUALIFI provide a Candidate Workbook for each unit that Learners should use to record their answers and/or cross-reference any supporting evidence relating to a practical task. Approved centres should request a copy of the assessment workbook.

Learner assessments will be internally marked by the Approved Centre and will be subject to external moderation by QUALIFI prior to certification.

Unit Specifications

Unit AF501: Financial Management

Unit code: F/650/2376

RQF Level: 5

Unit Aim

The aim of this unit is to provide learners with knowledge of financial theories and working capital management and the skills to assess the effectiveness and suitability of techniques used to manage an organization's global financial risk.

Learning Outcomes and Assessment Criteria

Learning Outcomes	Assessment Criteria
When awarded credit for this unit, a learner will:	Assessment of this learning outcome will require a learner to demonstrate that they can:
1. Understand theories of finance.	1.1 Discuss a range of financial theories and their impact on business decisions.
	1.2 Evaluate the effectiveness of the balanced scorecard as a strategic implementation tool.
2. Understand the management of working capital.	2.1 Analyse the nature, elements and role of working capital in a business.
	2.2 Describe how business assesses its working capital needs and funding strategies
	2.3 Analyse the ways in which a business manages its working capital needs.
3. Be able to analyse techniques used to manage global risk.	3.1 Analyse the scope and scale of financial risks in the global market.
	3.2 Analyse the features and suitability of risk mitigation techniques.
	3.3 Evaluate the suitability and effectiveness of techniques used by a business to manage its global risk.

Suggested Resources

Graham, M. (2013) Accounting for Non-accountants: A Manual for Managers and Students. 9th edition. Kogan Page: London

Hill, C. and Jones, G. (2012) Strategic Management: An Integrated Approach. 10th edition. USA: South-Western.

Storey, J. (2004) Leadership in Organisations; Current Issues and Key Trends. London: Routledge. Times/Prentice Hall.

Unit AF502: Financial Planning and Control

Unit code: H/650/2377

RQF level: 5

Unit Aim

The aim of this unit is to provide learners with knowledge of corporate governance as it relates to financial planning and control and the economic and financial environment in general. It also covers learners' ability to appraise potential investment decisions and related global strategies.

Learning Outcomes, and Assessment Criteria

Learning Outcomes	Assessment Criteria
When awarded credit for this unit, a learner will:	Assessment of this learning outcome will require a learner to demonstrate that they can:
1. Understand corporate governance as it relates to organisations' financial planning and control.	1.1 Analyse the role of corporate governance in relation to an organisation's financial planning and control.
	1.2 Analyse the implications to organisations of compliance and non-compliance with the legal framework.
2. Understand the economic and financial management environment.	2.1 Analyse the influence of the economic environment on business.
	2.2 Discuss the role of financial and money markets.
	2.3 Analyse the benefits, drawbacks and associated risks of different sources of business finance.
3. Be able to assess potential investment decisions and global strategies.	3.1 Analyse the benefits, drawbacks and risks of a range of potential investment decisions and strategies for a business.
	3.2 Assess the ways in which the global financial environment affects decision-making and strategies of a business.

Suggested Resources*

Cheng, L. (2002) *Advances in Investment Analysis and Portfolio Management*. 9th edition. USA: Thomson One

Fabozzi, F. (2010) *The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management*. London: Wiley.

Fernando, A. C. (2009) *Corporate Governance: Principles, Policies and Practice*. Beijing: Prentice Hall.

Howells, P. and Bain, K. (2007) *Financial Markets and Institutions*. 5th Edition Harlow: Pearson Education.

Unit AF503: Financial Reporting

Unit code: J/650/2378

RQF level: 5

Unit Aim

The aim of this unit is to develop learners' skills to enable them to manage an organisation's business assets and to prepare a range of standard financial reports that present an organisation's financial position.

Learning Outcomes and Assessment Criteria

Learning Outcomes	Assessment Criteria
When awarded credit for this unit, a learner will:	Assessment of this learning outcome will require a learner to demonstrate that they can:
1. Be able to manage an organisation's assets.	1.1 Analyse the range and value of assets held by an organisation.
	1.2 Calculate the depreciation of an organisation's assets accurately
	1.3 Explain the importance of maintaining the currency of an organisation's asset register.
2. Be able to manage control accounts.	2.1 Analyse the uses and value of control accounts.
	2.2 Explain the importance of maintaining the currency of control accounts.
	2.3 Prepare reconciliation statements including schedules of trade payables and trade receivables.
3. Be able to produce a range of financial statements.	3.1 Use a trial balance to prepare financial statements for an organisation accurately.
	3.2 Prepare financial statements from incomplete records for an organisation accurately.

Suggested Resources

Atrill, P. and McLaney, E. (2006) *Management Accounting for Decision Makers*. Harlow: Prentice Hall.

Atrill, P. and McLaney, E. (2010) *Accounting & Finance for Non-specialists*. 10th edition. London: Financial Times/ Prentice Hall.

McLaney, E. and Atrill, P. (2010) *Accounting: An Introduction*. 5th edition. London: Financial Times Prentice Hall

Van Horne, J. and Wachewicz, J. (2009) *Fundamentals of Financial Management*. Harlow: FT Prentice Hall

White, G. I., Sondhi, A. C. and Fried, D. (2003) *The Analysis and Use of Financial Statements*. 3rd edition. Hampshire: John Wiley and Sons.

Wood, F. and Sangster, A. (2011) *Business Accounting*. 12th edition. London: FTPrentice Hall

Unit AF504: Principles and Practices of Taxation

Unit code: K/650/2379

RQF level: 5

Unit Aim

The aim of this unit is to develop learners' understanding of the principles of taxation and the requirements of personal and business taxation.

Learning Outcomes and Assessment Criteria

Learning Outcomes	Assessment Criteria
When awarded credit for this unit, a learner will:	Assessment of this learning outcome will require a learner to demonstrate that they can:
1. Understand the principles of taxation.	1.1 Distinguish direct from indirect taxation.
	1.2 Evaluate the principles of taxation.
	1.3 Evaluate the implications of taxation for organisational stakeholders.
2. Understand personal taxation.	2.1 Analyse the requirements of income tax and national insurance.
	2.2 Analyse the scope and requirements of inheritance tax planning and payments.
	2.3 Analyse the way in which an individual determines their liability for capital gains tax.
	2.4 Analyse an individual's obligation relating to their liability for personal tax.
	2.5 Explain the implications of a failure to meet an individual's taxation obligations.
3. Understand business taxation.	3.1 Explain how to identify assessable profits and gains for both incorporated and unincorporated businesses.
	3.2 Analyse the corporation tax system.

	3.3 Analyse different value-added tax schemes.
	3.4 Evaluate the implications of a failure to meet business taxation obligations.

Suggested Resources

Fabozzi, F. (2010) *The Basics of Finance: An Introduction to Financial Markets, Business Finance, and Portfolio Management*. London: Wiley

Graham, M. (2013) *Accounting for Non-accountants: A Manual for Managers and Students*. 9th edition. Kogan Page: London

Howells, P. and Bain, K. (2007) *Financial Markets and Institutions*. 5th edition. Harlow: Pearson Education

Unit AF505: Management of People

Unit code: R/650/2380

RQF level: 5

Unit Aim

The aim of this unit is to develop learners' understanding of people management in organisations throughout the human resources (HR) cycle – from recruitment to training and development, performance management to reward and recognition.

Learning Outcomes and Assessment Criteria

Learning Outcomes	Assessment Criteria
When awarded credit for this unit, a learner will:	Assessment of this learning outcome will require a learner to demonstrate that they can:
1. Understand recruitment and selection.	1.1 Evaluate the role and contribution to an organisation of recruiting and retaining a skilled workforce.
	1.2 Analyse organisational recruitment processes.
2. Understand people management in organisations.	2.1 Analyse the role and value of people management.
	2.2 Evaluate the role and responsibilities of an organisation's human resource (HR) function.
	2.3 Assess, the influence of legislation in the management of people.
	2.4 Evaluate the effectiveness of performance management and staff appraisal systems in the management of people.
	2.5 Analyse the role and importance of disciplinary and grievance procedures.

3. Understand the role of organisational reward and recognition processes.	3.1 Discuss the relationship between motivation and reward.
	3.2 Evaluate the features and effectiveness of different types of financial and non-financial reward schemes.
4. Understand staff training and development.	4.1 Evaluate the benefits and drawbacks of different methods of training and development.
	4.2 Assess the need for Continuous Professional Development (CPD) and the effectiveness of current provision.
	4.3 Evaluate performance development planning (PDP) and reviews.

Suggested Resources

Bratton, J., Grint, K. and Nelson, D. L. (2005) Organizational Leadership. New York: Thomson South Western.

Brooks, I. (2009) Organisational Behaviour: Individuals, Groups, and Organisations. Harlow: FT Prentice Hall.

Gill, R. (2006) Theory and Practice of Leadership. London: Sage.

Gold. J., Thorpe, R. and Mumford, A. (2010) Leadership and Management Development. 5th Edition. CIPD

Mabey, C. and Finch-Lees, T. (2008) Management and Leadership Development. London: Sage.

Marchington, M. and Wilkinson, A. (2008) People Management and Development: Human Resource Management at Work. London: CIPD

Redman, T. and Wilkinson, A. (2009) Contemporary Human Resource Management: Text and Cases. 3rd Edition. Harlow: Pearson, Financial Times Press

Unit AF506: Ethics and Corporate Social Responsibility in Business

Unit code: T/650/2381

RQF level: 5

Unit Aim

The aim of this unit is to help learners understand Corporate Social Responsibility (CSR) in business and to understand and analyse the issues involved.

Learning Outcomes and Assessment Criteria

Learning Outcomes	Assessment Criteria
When awarded credit for this unit, a learner will:	Assessment of this learning outcome will require a learner to demonstrate that they can:
1. Understand the relationship between business ethics and Corporate Social Responsibility (CSR) and financial decision-making.	1.1 Analyse the principles of CSR.
	1.2 Evaluate the role of business ethics and CSR with financial decision-making
2. Understand the nature and role of corporate governance and ethical behaviour.	2.1 Explain the importance of ethical corporate governance.
	2.2 Explain, using examples the ethical issues associated with corporate activities.
	2.3 Analyse the effectiveness of strategies to address corporate governance and ethical issues.
3. Be able to analyse complex CSR and corporate governance issues in an organisation.	3.1 Explain how links between CRS and corporate governance provide benefit to the organisation.
	3.2 Make recommendations for improvement to CSR and corporate governance issues.

Suggested Resources

Carroll, A. (2009) Business Ethics. New York: Routledge

Crane, A. (2015) Managing Corporate Citizenship and Sustainability in the Age of Globalization. 4th Edition. Oxford: Oxford University Press.

Griseri, P. and Seppala, N. (2010) Business Ethics and Corporate Social Responsibility. Hampshire, United Kingdom: CENGAGE Learning Business Press.

McDonald, G. (2014) Business Ethics: A Contemporary Approach. Melbourne: Cambridge University Press

Tricker, B. and Tri Griseri, P. and Seppala, N. (2010) Business Ethics and Corporate Social Responsibility. CENGAGE Learning Business Press.

Tricker, B. (2013) Business Ethics: Stakeholder, Governance and Risk approach. Oxon: Routledge

Assessment Guidance

For the assessment of knowledge and understanding criteria learners are required to provide written responses to the questions in this workbook, providing examples drawn from the workplace or case studies where possible. It is a requirement that learners are able to analyse and demonstrate their understanding by use of theories, principles, and models relevant to the subject matter.

The assessment of the following competency criteria by completion of a practical task:

- Unit AF503 Financial Reporting:
 - 1.2 Calculate the depreciation of an organisation's assets accurately
 - 2.3 Prepare reconciliation statements including schedules of trade payables and trade receivables.
 - 3.1 Use a trial balance to prepare financial statements for an organisation accurately.
 - 3.2 Prepare financial statements from incomplete records for an organisation accurately.
- Unit
- Unit

may be assessed by using financial information from the learner's workplace or by using case studies. Assessors should observe the learners undertaking these activities and use question and answer to assess the learners understanding of the task, a summary of the financial information used by the learner should be 'appended' to the assignment when submitted. Learners may use the same financial data to perform various tasks if applicable.

Contact Details

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