Graduate Apprenticeships

Framework document for

Accounting

SCQF level 10/11

June 2019

Document control

Version history

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Terms and abbreviations

Term	Meaning
SDS	Skills Development Scotland
SCQF	Scottish Credit and Qualifications Framework
BA (Hons)	Bachelor of Arts with Honours
QA	Quality Assurance
SCQF	Scottish Credit and Qualifications Framework
SIP	Skills Investment Plan
ICAS	The Institute of Chartered Accountants of Scotland
ACCA	The Association of Chartered Certified Accountants
ICAEW	The Institute of Chartered Accountants in England and Wales
CIPFA	The Chartered Institute of Public Finance and Accountancy
CIMA	The Chartered Institute of Management Accountants
TEG	Technical Expert Group
HR	Human Resources
HEI	Higher Education Institution

Contents

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1. Graduate Apprenticeships in Scotland

1.1 Purpose of the Graduate Apprenticeship framework document

The purpose of this document is to provide employers and learning providers with information required to deliver a Graduate Apprenticeship in:

The purpose of this document is to provide employers and learning providers with information required to deliver a Graduate Apprenticeship in **Accounting**. The framework sets out the skills and learning outcomes identified through employer consultation that are required to support the development of this programme.

This framework document should be read in conjunction with the following publications:

1. Work-based Learning Principles
2. Product Specification at **SCQF level 10** (relevant to the degree element of this GA)
3. Quality Assurance Guidance

This documentation is available on the Skills Development Scotland (SDS) corporate website:

www.skillsdevelopmentscotland.co.uk

1.2 What are Graduate Apprenticeships?

Graduate Apprenticeships (GAs):

- are accredited work-based learning programmes that lead to degrees or degree-level, professionally recognised qualifications

- are part of the apprenticeship family, supporting the transition into employment by providing work-based learning pathways from Foundation and Modern Apprenticeships to Higher Apprenticeships at SCQF level 8 and Graduate Apprenticeships at SCQF Levels 9 –11

- have been developed as part of the Scottish Government's approach to developing Scotland's young workforce and Skills Development Scotland's work-based learning strategy

1.3 Why do we need Graduate Apprenticeships in Scotland?

International experience demonstrates how degree-level apprenticeships can drive economic growth. We believe this approach can benefit the Scottish economy.

The range of approaches taken in countries including Switzerland and Germany to develop employer-led, work-based learning pathways to learning and employment provide the basis for how Scotland can use work-based learning to improve the operation of the labour market and to deliver economic growth[1]. Skills Development Scotland is now leveraging the development of Graduate Apprenticeships to support this change.

1.4 Who develops Graduate Apprenticeships?

Graduate Apprenticeships are developed by Skills Development Scotland through consultation with employers, universities, professional bodies and qualification authorities in the form of Technical Expert Groups (TEGs). The TEGs act as advisory groups on behalf of the sector and are based on the current and future skills needs of industry. They advise on the topics and related outcomes that should be included in a framework.

More information about who was involved in the development of this framework can be found in **Appendix C**.

1.5 Who are Graduate Apprenticeships for?

Graduate Apprenticeships provide a new way into degree-level study for individuals who are either currently in employment or are entering into employment. GAs are available to employees aged 16 or over.

1.6 Who delivers Graduate Apprenticeships?

Graduate Apprenticeships are delivered by universities in partnership with employers and college learning providers. An up-to-date list of learning providers and the frameworks they offer can be found on **www.apprenticeships.scot**.

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[1] **PWC (2015) Young Workforce' Index: How well are OECD economies developing the economic potential of their young people?**

2. Delivery

As Graduate Apprentices are work-based degrees, the place of employment is the primary place of learning. The learning and skills development must be fully integrated into both the **delivery and assessment** of the degree when part of a Graduate Apprenticeship. This integration can only be satisfactorily achieved by proper planning and design prior to delivery and not by add-on components or ad-hoc modifications.

The authenticity of the programme is shown in the way employers are involved in the design and delivery of the degrees and the way in which work-based learning is positioned as integral to both the learning and the assessment needed for successful completion of the programme.

GAs are designed as full-time programmes. They are not part-time or sandwich courses. Attendance at the place of learning will be agreed between the provider and the employer sending individuals on the programmes. Examples of how this might work are:

- by day release or

- by block release of three or four-week duration, three times per year

- through distance learning with an initial "boot camp or induction"

Box 1. Principles and criteria

This GA includes an **SCQF level 10** work-based degree. All proposed university degree programmes for this GA framework must:

- be **480 credits**

- be based on a partnership between employers and the learning provider

- evidence how the programmes exemplify the work-based learning requirements

- have clear goals and aspirations in support of equality and diversity with appropriate monitoring and other processes in place

- demonstrate how they will ensure that apprentices, upon graduation, will consistently achieve the necessary industry skills, knowledge and competence defined in **Appendix A**

- develop learning through reflection and review of work processes and experience

- meet the requirements to apply for professional body recognition

This GA also leads to a professional qualification at SCQF level 11. HEIs will therefore require to work in partnership with one or more professional bodies to deliver the GA.

NB Delivery models based on sandwich years or industrial placement block release are not considered as work-based learning as part of this framework.

Fundamentally, most of an individual's time should be spent in the workplace on directed study.

In designing the degrees to meet the work-based learning requirements of the GA, learning providers must ensure that they also meet the principles and criteria noted here:

The successful delivery of Graduate Apprenticeships depends upon an effective partnership between the apprentice, the employer and the learning provider. This will involve additions to their normal responsibilities for employees, learning providers, and apprentices.

Delivery of the content of the GA will be agreed by the participating learning providers, which may involve delivery of specialist or employer-specific content. Employers should also be closely involved with all aspects of the programme, including the course specification, delivery, and assessment of practical activities.

The learning provider has responsibility for the quality assurance and enhancement of all elements of the programmes but they must adhere to the SDS specified documents referenced in **Section 1** and any additional guidance documentation provided as part of their competitive grant award. Practical activities must make use of the work environment and course content must take account of the technologies used in the apprentice's employment.

Apprentices must have individual learning and training plans. The learning provider and existing employer HR systems should be co-ordinated during the development of the individual learning and training plan to ensure that the required employer contextualisation is effective. Even within a specific employer, there may be apprentices who use differing technologies.

3. Roles and responsibilities

3.1 Role of the employer

Apprentices are employees and subject to the standard terms and conditions applying to all employees.

Employers participating in the Graduate Apprenticeship programme must:

- consider whether a candidate has a reasonable chance of achieving the chosen programme during the selection process – this includes not only the course content but the acquisition of wider graduate attributes

- provide agreed information to support the candidate's application to the degree course

- provide apprentices with suitable opportunities to gain the type of experience in the workplace that will support their learning and skills acquisition

- provide each apprentice with a nominated mentor who must be readily accessible to the apprentice and to the learning provider

- liaise with the learning provider on the content and practical activities in the apprentice's individual learning and training plan

- provide information that will support the individual apprentice and their assessment

3.2 Role of the learning provider

Apprentices are both employed by the employer and enrolled with the learning provider. As such they should have access to the same facilities as any other student.

GA course design and delivery must adhere to the principles detailed in the preceding sections and in addition the learning provider must:

- adopt a flexible approach to considering the suitability of candidates by taking account of the portfolio of previous learning and experience an individual brings to the programme – this will include any relevant Foundation or Modern Apprenticeship undertaken – and support best practice in assessing individuals and in gathering evidence from employers where this is required

- liaise with the employer on the content and practical activities in the apprentice's individual learning plan

In addition, the learning provider should liaise with existing employer Training and Development and Quality Assurance (QA) systems to minimise repetition of learning or assessment. Development and meaningful implementation of individual learning plans is an essential component of the GA and assessments should take account of existing evidence wherever possible.

New evidence that directly relates to the workplace may be authenticated by employers or the individual's mentor.

There are a range of potential delivery mechanisms, but the integration of knowledge within contextualised learning opportunities must be a key feature.

3.3 Content delivery and assessment

Content delivery and assessment responsibilities:

	Employer	*Learning Provider*	*Other*
Delivery of knowledge and understanding content	✓ Employer specific topics	✓ Generic and non-employer specific	✓ Private providers
Assessment of practical application	✓	✓	✓ Apprentice
Development of personal and business skills	✓ Specification, delivery, progress monitoring, assessment and mentoring	✓ Specification, delivery, progress monitoring and assessment	✓ May be a third party used for delivery, monitoring and assessment

4. Entry

4.1 Eligibility

- Graduate Apprenticeships are available to new and existing employees of participating employers.

- Candidates must be at least 16 years of age. However, the suitability of an individual for entry onto a GA will be decided by the employer and their learning provider partner.

- Candidates must be resident in Scotland throughout the Graduate Apprenticeship. In addition to this, their employer's working premises must also be located in Scotland. When applying to become a Graduate Apprentice the individual will be required to satisfy the employer that they have the right to live and work in the UK.

- Entry requirements are likely to vary across learning providers. For courses where there is a mandatory requirement for a specific subject, learning providers should consider ways they can provide support to individuals who don't hold a traditional qualification but have nevertheless shown aptitude and competence at the necessary level.

4.2 Recognition of prior learning

Candidates will undergo a selection process for a Graduate Apprenticeship, based on employer HR processes. The admissions departments need to take account of this and liaise with employers to provide advice and guidance on the prior learning and experience that will be accepted for entry onto the course.

A more flexible approach to entry requirements should be adopted by learning providers and be done in consultation with employers. This should involve consideration of candidates on a case by case basis, who have completed relevant Foundation, Modern or Technical Apprenticeships as well as industry / vendor certifications.

Universities and other providers are asked to consider ways they can best recognise the apprentice's prior learning in order to minimise repetition of content.

5. Demand

Finance relates to all types of monetary related business including banks, building societies, trusts, insurance and pension funding. It also includes job roles in related services such as accounting, auditing and tax consultancy. The Business Services sector provides many functions that are essential to business operations. The sector is broad and includes employment in Human Resource (HR) management, market research, administration and call centres. Accountancy is a professional service, which is a sub-sector of Business Services.

An overview of the Financial and Business Services sector is presented as it the most closely aligned key sector to the Accountancy GA framework, however demand for accountants will be broader than just this sector.

Employment

In 2019 employment in the sector was 190,900 accounting for seven per cent of the Scottish workforce. This made it the third largest key sector in Scotland measured by workforce size, smaller only than Health and Social Care and Construction.

Since 2009, when 178,200 people were employed in the sector, employment has grown by seven per cent, compared to a three per cent increase for all industries. More recently (since 2017) employment has remained broadly the same, compared with a one per cent decline across Scotland.

The highest levels of employment were in Edinburgh, East and Midlothian (55,000) and Glasgow (51,200). These locations also had the greatest concentrations of employment in the sector. Compared to the national average, the Financial and Business Services sector in Edinburgh, East and Midlothian accounted for almost double the proportion of employment. Employment in the sector was also above the national average in Glasgow. This suggests that although large, employment is not evenly distributed across Scotland; rather there is a concentration of employment in these two regions.

The recent employment growth in the sector is forecast to continue. If realised, by 2022 employment in the sector will have grown by 7,900, an increase of four per cent, compared to two per cent growth across all industries. From 2019 to 2029, employment in the sector is expected to grow by eleven per cent (the second largest increase of any sector over the period), which is greater than the growth forecast across all industries (three per cent). Growth will create jobs in the sector and the need to replace workers will also generate demand. Based on the number of jobs in the sector in 2019, 14 per cent will experience staff turnover by 2029. The sector is forecast to have 47,200 job openings up to 2029. This is ten per cent of the net requirement across all industries.

The forecast growth in jobs is not expected to be evenly spread across the sector which has an extremely broad footprint. The number of people employed as chartered and certified

accountants in Scotland is expected to rise by 600, from 8,300 in 2019 to 8,900 in 2029. This suggests there will be demand for the Accountancy GA. Whilst other roles, for example banking roles (which account for around half of sectoral employment) are experiencing a reduction in employment levels.

As might be expected from the current spatial distribution, over half of the total net requirement for workers in the Financial and Business Services sector will be in Glasgow (31 percent) and Edinburgh, East and Midlothian (22 per cent).

Occupations

In 2019, over three-fifths of the Financial and Business Services workforce (62 per cent) were in higher level occupations. The proportion of the workforce in mid and lower level occupations was lower, 24 per cent and 14 per cent respectively. By 2029, the occupational structure of the sector will shift slightly towards higher level occupations, with a slight increase in the percentage of those in higher level occupations and a decrease in mid-level occupations.

Financial Services Skills Investment Plan
The Financial Services Skills Investment Plan (developed in 2013 and refreshed in 2016) acknowledges the role of GAs in widening the talent pool and developing key skills within the sector.

A key action within the Financial Services SIP Action Plan is to influence the design and development of the GA model and pilot the approach which has now been realised.

6. The framework

6.1 Overview

The **Accounting** Graduate Apprenticeship is based on industry-defined needs and has been developed in collaboration with employers and the education sector to allow knowledge, understanding, skills and competence to be developed with the necessary attributes industry expects from graduates.

Within the Graduate Apprenticeship, the degree content must be delivered per the principles and outcomes detailed in this framework.

The output of this Graduate Apprenticeship will be:

A Graduate Apprenticeship in **Accounting BA (Hons)** at SCQF level 10
A **Professional Body Qualification** at SCQF level 11**.**

6.2 Purpose

The aim of the **Accounting** Graduate Apprenticeship is to produce graduates with:

- The "meta-skills" required to thrive in the future economy – self-management, social intelligence and innovation.

- The general knowledge and skills required for working in a business environment – strategic business management and governance, business finance, data and digital skills, managing people.

- The specific knowledge and skills required for working in an accounting environment – legislation and regulatory requirements, financial information, business finance and taxation, assurance, risk and control.

- The professional qualification most appropriate to their individual job role.

It is a central requirement of the Graduate Apprenticeship that these 4 key elements are combined to deliver a holistic learning experience that blends workplace experience with off-the-job learning.

Details of the high-level learning and skills outcomes for these content areas are provided in **Appendix A. Appendix B** provides an illustrative example of low level learning and skills outcomes that might be achieved by individuals undertaking the Graduate Apprenticeship.

6.3 Occupational outcomes

The **Accounting** GA is aimed at employment **across a broad range of sectors**. Specific roles will depend on the nature of the organisation, including, but not limited to:

- Accountant
- Tax Specialist
- Audit Manager
- Internal Auditor
- Tax Analyst
- Accounts Payable Manager
- VAT Manager
- Management Accountant

6.4 Learning outcomes

Please refer to **Appendix A** for a full list of the required high-level learning outcomes for the **Accounting** GA. **Appendix B** provides a more detailed exemplar set of lower level outcomes.

6.5 Professional recognition

The primary focus of this GA is on developing the skills and knowledge outcomes sought by employers. This Graduate Apprenticeship framework includes professional recognition by one of the recognised professional Accounting bodies.

In the pilot phase the GA leads to recognition by either ACCA or ICAS.

The professional recognition is dependent on the relationships that HEI providers develop with professional bodies, and it is anticipated that in the longer term a wider range of professional recognition will become available (including for example CIPFA, CIMA, and ICAEW options).

The most appropriate professional pathway will therefore be determined by the individual, employer and university, in light of the individual work role.

6.6 Meta Skills

We are moving into a fourth industrial revolution, driven by technological disruptors. At the same time, we face the challenges of globalisation, an ageing population and increasing diversity within the workplace.

Scotland's workforce will need constantly developing skills, knowledge and capabilities to thrive in this complex, ever-changing environment.

When we refer to meta-skills we mean timeless, higher order skills that create adaptive learners and promote success in whatever context the future brings. These aren't new skills

or capabilities, but it is now more important that we define them more clearly and support their development more explicitly.

We classify meta-skills under three headings:

- **Self-management** – taking responsibility for your own behaviour and wellbeing;
- **Social intelligence** – awareness of the feelings, needs and concerns of others, and the ability to navigate social relationships and environments; and
- **Innovation** – the ability to define and implement positive change.

These headings are the basis for the mandatory, high level meta-skills outcomes that are included in Appendix A.

Self-management involves:

- being able to focus on a current task or priority while avoiding distraction;
- integrity – acting in an honest and consistent manner based on clear personal values;
- adaptability – the ability and interest to learn new skills and new ways of doing things; and
- a readiness to take initiative, get started and respond to opportunities.

Social intelligence involves:

- communicating – sharing information openly and in a way that creates mutual understanding;
- feeling – taking the thoughts, feelings and perspectives of others into account and considering impact on them;
- the ability to collaborate and work with others to tackle problems; and
- leading by inspiring and motivating others with a clear vision and direction.

Innovation involves:

- the curiosity to want to know or learn in order to inspire new ideas and concepts;
- the creativity to imagine and think in new ways to address problems or express meaning;
- sense making through recognising themes and patterns in information; and
- the critical thinking needed to evaluate and draw conclusions from information and make informed decisions.

These descriptions provide the basis for the indicative, low level meta-skills outcomes that are listed in Appendix B.

Further background on meta-skills can be found at
https://www.skillsdevelopmentscotland.co.uk/what-we-do/skills-planning/skills4-0/

6.7 Related Scottish apprenticeship frameworks

The following Scottish Apprenticeship frameworks and qualifications are relevant pathways that may contribute toward progression into the **Accounting** GA. The apprenticeships are eligible for funding contributions from Skills Development Scotland, and provide employers with a range of alternative pathways at different levels of entry:

In-school:

Foundation Apprenticeship: Accountancy SCQF Level 6

[Accountancy SCQF Level 6](#)

Post-school:

Modern Apprenticeship: Accounting SCQF Level 4

[Accounting SCQF Level 4](#)

Technical Apprenticeship: Banking SCQF Level 8

[Banking SCQF Level 8](#)

Technical Apprenticeship: Insurance SCQF Level 8

[Insurance SCQF Level 8](#)

Technical Apprenticeship: Professional Services SCQF Level 8

[Professional Services SCQF Level 8](#)

Appendix A: Learning and Skills Outcomes

This section details the high-level learning and skills outcomes for the GA that must be covered within the degree dependent on the pathway chosen. **Appendix B** provides suggested low-level outcomes that may be covered within each section.

This presents a broad set of outcomes against which universities can position their intended provision to meet the high-level learning outcomes and flavour the programme for their intended employer audience.

Topics and high-level learning and skills outcomes:

Learning and skills outcomes
1. Core & meta-skills
1.1.   Self-management
1.2.   Social intelligence
1.3.   Innovation
2. Business Knowledge and Skills
2.1.   Strategic Business Management
2.2.   Business Finance
2.3.   Digital and Data Skills
2.4.   Managing People
3. Accounting Knowledge and Skills
3.1.   Legislation and regulatory requirements
3.2.   Financial information
3.3.   Assurance, Risk and Control
4. Local skills and professional body requirements
4.1.   Work based learning
4.2.   Professional qualification

Appendix B: Low-level outcomes

The next section provides examples of low level learning and skills outcomes which employers may expect individuals to cover in a Graduate Apprenticeship **Accounting** degree at **SCQF level 10.**

The low-level learning and skills outcomes are not intended to be used as a pro-forma curriculum.

Each learning provider will have its own approach to delivering the degree and progression between stages. The low-level skills and derived learning outcomes that are detailed in the following sections will provide guidance to ensure that each degree covers the desired learning outcomes appropriately.

Table 1: Core and meta skills

1. Core & meta-skills
1.1 Self-management
1.2 Social intelligence
1.3 Innovation

1.1 Self-management

1.1.1 Sort and filter complex information and focus attention on current priorities.

1.1.2 Demonstrate openness, resilience and critical self-reflection to support effective change.

1.1.3 Plan and critically evaluate own learning and skills development to support adapting to change.

1.1.4 Take the initiative to resolve complex problems or issues by thinking independently, assessing risk and making considered decisions, and act without relying on influence or encouragement from others.

1.1.5 Demonstrate both personal and professional integrity, acknowledging the importance and value of such disciplined behaviour and exercising responsibilities in an ethical manner.

1.2   Social Intelligence

1.2.1 Communicate effectively in a full range of employment settings (including for example chairing meetings, dealing with confrontation or negotiating) by:

- listening actively and questioning effectively
- interpreting complex verbal and written communications
- providing complex written and verbal communications that are appropriate to and understandable by the intended audience
- motivating/persuading others to make or support progress.

1.2.2 Take account of the feelings and motivations of others and critically evaluate own impact on other people.

1.2.3 Collaborate professionally across a range of cultural settings, developing and maintaining networks to achieve shared goals.

1.2.4 Apply knowledge of high performing teams.

1.2.5 Work with others to produce engineering solutions by planning, implementing and critically reviewing own work goals, priorities and responsibilities.

1.2.6 Promote change effectively by inspiring, influencing, motivating and developing others.

1.3   Innovation

1.3.1 Demonstrate a desire to learn in order to develop new ideas or to improve processes by:

- recognising and defining problems
- observing and questioning
- researching or sourcing information to generate new ideas or approaches.

1.3.2 Demonstrate creativity in addressing problems or challenges by:

- generating ideas
- imagining
- visualising
- providing new solutions.

1.3.3 Make sense of complex situations by:

- analysing and synthesising information
- recognising patterns
- thinking holistically
- recognising potential opportunities.

1.3.4 Solve complex problems through critical thinking by:

- deconstructing problems into smaller, more manageable parts
- using logical or computational thinking
- forming judgements after careful thought.

Table 1 General skills and knowledge for Business

2. Business Knowledge and Skills	
2.1.	Strategic Business Management and Governance
2.2.	Business Finance
2.3.	Digital and Data skills
2.4.	Managing People

2.1 Strategic Business Management and Governance

2.1.1 Understand key business objectives and measurements of success at a professional level.

2.1.2 Provide specialist information to support strategic decision making in accordance with current professional and/or ethical practice.

2.1.3 Evaluate critically complex financial and non-financial information and apply judgement to make sustainable business decisions.

2.2 Business Finance

2.2.1 Interpret complex data and critically analyse business performance by using a range of established financial models including: cost classification and assignment; management accounting; budgeting, costing and decision making; financial statements; risk analysis; sources of finance; taxation; and statistical techniques.

2.3 Digital and Data Skills

2.3.1 Understand the current issues and developments in the use of digital technologies, big data and data analytics and evaluate their benefits for and impact within business for decision making and competitive advantage.

2.3.2 Use a range of digital tools to develop and maintain professional networks.

2.3.3 Use a range of specialist technology ethically and professionally for the acquisition, analysis and communication of financial information.

2.4 Managing People

2.4.1 Demonstrate understanding of and the ability to apply the concepts and principles of people management, including: management theories, techniques and tools required to manage resources, individuals and teams; Human Resource Management practices within the business sector; the legal principles governing the operation of employment contracts; the impact of the psychological contract and commitment on the employment relationship; and the statutory provisions and case law and how to apply these effectively to legal problems/situations.

Table 2 Skills and knowledge coverage in Accounting knowledge and skills

3. Accounting knowledge and skills
3.1. Legislation and regulatory requirement
3.2. Financial information
3.3. Assurance, Risk and Control

3.1 Legislation and regulatory requirement

3.1.1   Understand, interpret and apply the principles and professional practices of Accounting in accordance with current legislative and/or ethical codes of practice, including: regulatory framework for financial reporting; corporate governance/good governance/international perspectives; financial accounting theoretical framework; corporate law including insolvency, winding up and administration; trusts and trustees; International Audit Standards and audit legislation; taxation and financial models; the UK tax system; and legal and ethical considerations.

3.1.2   Exercise judgement and evaluate both risks and risk management approaches within specialist areas of accounting.

3.2 Financial information

3.2.1   Prepare, critically analyse and interpret complex financial information for internal and external customers/clients including sole traders, limited companies and groups.

3.3 Assurance, Risk and Control

3.3.1   Understand and apply established risk management tools and techniques relevant to the industry.

3.3.2   Provide assurance at a professional level to stakeholders to enable them to trust information regarding the organisation.

Table 3 Skills and knowledge local to the job role and professional body requirements

4. Local Skills* and professional body requirements
4.1 Work based learning
4.2 Professional qualification

4.1 Work based learning

4.1.1   Undertake work-based learning that supports contextualised application of meta-skills and knowledge and skills relevant to Business and Accounting.

4.2 Professional qualification

4.2.1   Achieve a professional qualification in Accounting appropriate to own job role and employer's requirements.

4.2.2   Achieve professional membership from an Accounting Professional Body.

* the term local skills is used to differentiate between the skills specific to the occupation as a whole and those required for an individual job role.

Appendix C   Framework development summary

A GA framework sets out the required knowledge, skills and learning outcomes identified through employer and key partner consultation to support the delivery of a Graduate Apprenticeship programme. This is achieved through employer and key partner input to Technical Expert Groups (TEGs).

TEGs are short life working groups designed to act as an advisory group on behalf of the sector and contribute to the development and course design of a GA. TEGs are integral to the process of developing GAs that provide quality, consistency and relevance to industry.

Each TEG is made up of employers, professional or industry bodies, learning providers, and subject/technical experts from the related industry.

The following organisations were consulted in the development of this framework:

Accounting (SCQF level 10 and 11)

Employers	Learning providers	Qualification and industry bodies
French Duncan	Robert Gordon University	ICAS
Ernst Young	Herriot Watt University	ACCA
Grant Thornton	Edinburgh University	ICAEW
		SQA

This framework is also available on the Skills Development Scotland corporate website:
www.skillsdevelopmentscotland.co.uk