SKILLS FOR

BUSINESS

STUDENT GUIDE

AUDIT LEVEL 4

Audit Practice Diploma (10355)

Accounting and Business Diploma (10354)

Within the Apprenticeship Framework for

Professional Services

SKILLS FOR
BUSINESS

OCR

STUDENT GUIDE
INTRODUCTION

This Higher Apprenticeship programme is designed for people who desire to develop a career in the Professional Services. It has been developed with support from the government's Higher Apprenticeships Fund.

This programme is developed by employers, for employers; it will therefore ensure that apprentices develop the employability and business skills that employers in this sector need.

The Higher Apprenticeship in Professional Services includes distinct pathways for each of the audit, taxation and management consulting occupations.

You are about to start an OCR Level 4 Apprenticeship in Professional Services (Audit pathway).

We wish you every success and hope that this will be one of many OCR qualifications which you take throughout your life.

This guide has been designed to give you information about:
- the aims and structure of your qualifications
- the people who will be involved in your qualification and what they will do
- the assessment process you will go through in order to gain your qualification
- how to plan, collect and organise information to show that you are competent at your job
- the evidence you have to collect to show you can work to those standards.

AUDIT PATHWAY LEVEL 4

The framework below describes the qualifications that you will need to achieve to successfully complete the Audit pathway for an Apprenticeship in Professional Services.

The components in the Audit pathway are:

Competence - Audit Practice Level 4 Diploma

Technical knowledge - Accounting and Business Level 4 Diploma

The audit pathway:
- Is aligned with the Institute of Chartered Accountants for England and Wales' Certificate in Finance, Accounting and Business, allowing you to secure this professional award as part of your Apprenticeship
- Is a structured, work-based learning programme suitable for internal or external audit functions.

ABOUT THESE QUALIFICATIONS

The apprenticeship is made up of qualifications and learning that will provide Professional Services Higher Apprentices with the skills and knowledge required to become competent in their chosen job role.

The Audit pathway includes a balance of content in audit and assurance and broader business skills competence areas, designed to ensure that Higher Apprentices have an appropriate set of skills to operate in their specific chosen job role. It is made up of the following qualifications:

- Audit Practice Level 4 Diploma
- Accounting and Business Level 4 Diploma

and are suitable for a range of roles in areas such as personal tax, corporation tax or tax compliance.

Work undertaken will vary depending on the specific requirements of employers, but may include assisting in the conduct of an audit such as testing controls and checking financial records, documenting findings and drafting recommendations.

By the time you achieve the Higher Apprenticeship you will have technical skills you need, tailored to the sector of your choice. You will be familiar with audit and assurance 'best practice' as well as your employer's procedures and objectives. You will be prepared for progression opportunities into more senior employment roles and for further study including professional qualifications offering full chartered status.

Qualification structure

The national occupational standards in these qualifications have been grouped into the main activities which make up a job. These groups of activities are called units.

Mandatory units – you will have to achieve all of these to get your qualification.

Each unit has:
- **a unit aim** - this explains what the unit is all about and relates the unit content to typical tasks you may carry out
- **learning outcomes** - these set out what you are expected to know, understand or be able to do as a result of the learning process
- **assessment criteria** - these detail the requirements that you will be assessed against in order to evidence the learning outcomes.

WHO WILL BE INVOLVED IN YOUR QUALIFICATION

Assessment of your qualifications are carried out at your centre. Your centre may be your place of work, a college, training agency or combination of these. The people involved in the assessment process are listed below.

An **assessor** (this maybe your manager or supervisor at work):
• will help you plan and organise your workload and evidence
• will provide feedback and offer advice
• will examine your portfolio of evidence
• will observe you carrying out your job over a period of time
• will ask you questions about the work you do
• will judge when you are competent and meet the national standards.

An **internal quality assurer**:
• is employed by your centre to maintain the quality of assessment within the centre
• will visit your place of work to see you being assessed and may wish to speak with you
• will check the assessment of your portfolio of evidence
• will check your assessor is following correct assessment procedures.

A **visiting standards moderator:**
• is contracted by OCR to ensure that your centre meets the required national standard
• will make visits to your centre to examine evidence in portfolios
• will check the centre is following the correct assessment procedures.

Witnesses
These are normally people in your workplace who regularly see you doing your job and know how your job should be done. As you plan your assessment with your assessor you will be asked to think about who these people are. They may be your supervisor or line manager.

ASSESSMENT

In order for you to effectively progress towards meeting the requirements of each assessment criterion, teachers/tutors must make sure that the supporting knowledge, understanding and skills requirements for each criterion are fully addressed.

When your assessor is satisfied that you have met all of the requirements for a unit, they must confirm this by signing an evidence record sheet for that unit to show that the assessment process is complete.

Initial assessment

Before you begin these qualifications, it is recommended that you have received some form of initial assessment. Initial assessment determines your starting point. It identifies any competence or knowledge you already have, and also shows where there are any gaps in your competencies and knowledge. Initial assessment is undertaken to help plan your progress through this qualification because it allows your assessor to help you understand the best place to start collecting evidence. It will also identify units which you might have difficulty finishing.

Your assessor should spend time with you at the start of your programme making sure that you:
* are taking the right level of qualification
* understand which mandatory units you have to take
* understand what you need to know or learn to gain the qualification
* understand what you have to do to collect evidence to show that you are competent
* agree an assessment plan
* agree and sign a learning contract.

Assessment planning

Your assessor should agree a number of issues with you including:
* finding the best source of evidence to use for particular units
* finding the best way of assessing you
* confirming the best times, dates and places for the assessments to take place.

Your assessors will make a note of their assessment planning and regularly give you feedback.

With your assessor you should make and agree an assessment plan. This will show:
* the units the plan covers
* when you will be observed
* where you will be observed
* what you will be doing
* what evidence you will produce.

Your assessor will be looking to find tasks which you do at work which will produce evidence for more than one unit. You may be able to produce evidence for more than one unit at a time.

We strongly recommend that you have an assessment plan as it will help you prepare for the assessment. You may need to agree with other people when you are to be assessed, especially if you work in a team. You must let your supervisor or manager know so that, as far as possible, your work does not change on the day the assessment is planned.

Each time you prepare with your assessor for an assessment in your workplace, you will make an assessment plan. You will review, update and amend your plan many times as you progress through your qualification. This is called the assessment planning cycle.

Assessment evidence

There are various assessment methods that can be used as evidence for these qualifications. These will be explained in more detail in the next section.

Assessment feedback

Your assessor should give you specific feedback on your performance after assessment. You should also meet regularly to review your progress and evidence, and update your assessment plan.

Assessment decisions

When you think you have completed a unit, your assessor will make the final assessment decision. Remember that you must provide enough evidence to meet all the criteria in every unit you are claiming. You must meet all of the learning outcomes and assessment criteria.

Your assessor's decision will be either
• that you are competent or
• that you are not yet competent.

If you are not yet competent, you and your assessor will return to the assessment planning cycle and decide how you can collect further evidence.

RECORDING EVIDENCE

It has been agreed that the following assessment methods are most suitable for these qualifications:
- **direct observation** of practice by an assessor or by the expert witness for occupational specific units
- **examination** of evidence by an assessor
- **questioning** by an assessor
- inference of **knowledge** from direct observation
- professional **discussion** with an assessor.

In some situations, the assessor may speak to you to provide evidence of the your performance and knowledge (see **Professional discussion**).

Direct observation of practice

Direct observation is where the assessor watches what you are doing. They check your practice against the assessment criteria to determine if you are meeting the given standard.

You and your assessor should plan direct observations of practice together but it is the assessor's responsibility to record the observation properly.

After the observation has taken place, the assessor needs to record an assessment decision and the justification for the decision. The assessor must also give you feedback on your practice and the decision made.

Examination of evidence

This is where the assessor reviews the evidence you have produced to see if it meets the assessment criteria.

Evidence can:
- be a reflection of how you carried out a process
- be the product of your work
- be a product relating to your competence.

For example:

The process that you carry out could be recorded in an observation or witness testimony. It is the assessor's responsibility to determine if the evidence you submit for assessment meets the requirements of the qualification.

Your work could be: notebook entries, completed forms, computer records, statements obtained, or reports completed. After the assessor has examined the evidence, the assessor must record an assessment decision and the justification for the decision. The assessor must also give you feedback on your evidence and the decision made.

Questioning

Your assessor may question you or your witness for the assessment of these qualifications.

Questioning is normally an ongoing part of the assessment process, and is necessary to:
- test your knowledge of facts and procedures
- check if you understand principles and theories
- collect information on the type and purpose of the processes you have gone through.

Your assessor will record assessment decisions after they have questioned you. They will record enough information to justify the decisions they make. This does not mean that assessors will record, word for word, the questions put to you and the answers you give. However, assessors will record enough information about what they asked and how you replied to allow the assessment to be moderated.

Questioning witnesses is normally an ongoing part of validating written witness statements. However, questioning witnesses should not just be used for this purpose. Assessors should be able to speak to witnesses and record, in whatever way is suitable, the verbal statements of these witnesses. A record of verbal statement is a form of witness statement and could provide valuable evidence to confirm your competence over a period of time.

Professional discussion

Professional discussion is a structured, planned and in depth discussion recorded by your assessor. It allows you to present evidence of competence and to demonstrate your skills, knowledge and understanding through discussing the evidence and showing how it meets the requirements of the qualification. The assessor will guide the discussion by using open questioning, active listening and knowledge of the requirements of the assessment criteria.

Witness statements/testimonies

Witness testimonies can be used as evidence of your performance. Such testimonies can be made verbally to the assessor or can be written in a short note.

If a witness provides a written statement they need to include the following information:
- your name
- the date, time and venue of the activity carried out
- a description of the activities you performed
- the date of writing the testimony
- a description of the witness' relationship to you
- their signature and job title
- their contact details (such as telephone number).

It is not appropriate for witness testimonies to contain a list of the skills to which it relates. Witnesses must direct the information in their testimonies to describing what you did. The assessor will then judge whether the activities demonstrate competence. It is not acceptable for you to produce written witness testimonies for witnesses to sign.

Copyright and plagiarism

Assessors must be confident that the work they mark is your own work. This does not mean that you must be supervised throughout the completion of all work but the assessor must exercise sufficient supervision, or introduce sufficient checks, to be in a position to judge the authenticity of your work.

Students must not plagiarise. Plagiarism is the submission of another's work as one's own and/or failure to acknowledge the source correctly. Plagiarism is considered to be malpractice and could lead to you being disqualified. It is therefore important you understand that work you submit must be you own. You may refer to research, quotations or evidence but you must list your sources.

YOUR PORTFOLIO

We have looked at the different types of evidence you might produce for your qualification. In this section we will look at how you should record your evidence.

The portfolio

A portfolio is a well-organised collection of your evidence for your qualification. It can be any shape or size, depending on the type of evidence you want to have assessed. It can be paper based or in an electronic format.

Your centre will help you to decide which will be the best option for you when you start your qualification.

The portfolio belongs to you and it is your responsibility to keep it safe and secure. If the portfolio is lost or damaged you may have to reproduce some evidence, which may delay your progress towards your qualification. Your centre may arrange to store the portfolio for you if you decide this is the best way to keep it safe.

Sometimes your centre will need to store the portfolio so it can be checked by the internal quality assurer and visiting standards moderator. When you have completed your portfolio, the centre will usually keep it until the visiting starndards moderator has visited. The portfolio will then be returned to you.

Building a portfolio

It is your responsibility to collect your evidence and build a portfolio. Although your centre will help you to do this, it is up to you to make sure you agree a way of organising evidence that you are happy with.

Your portfolio must show how the evidence you have collected covers the standards. It should be clearly logged and referenced, so that your assessor and visiting standards moderator can check it easily.

You must show you have covered all of the learning outcomes and assessment criteria requirements in the qualification units.

We recommend that you use a simple referencing system for your evidence. You will often find that one piece of evidence can be used for more than one unit. In these cases, you should clearly cross-reference the evidence to the units and elements it covers, indicating specific assessment criteria.

There may be some evidence that you cannot put into your portfolio because it is too bulky, or because it is confidential. In these cases, you should make a note in your portfolio to explain where the evidence can be found.

Portfolio contents

Whether you have an electronic or paper-based portfolio, it will need to contain the following information:
- your personal and contact details
- your centre contact details
- the name and scheme code for your qualification
- your OCR candidate number (you get this when the centre registers you with OCR for this qualification)
- witness list
- your pieces of evidence
- evidence assessment records such as records of observations and professional discussions
- records of questions and your answers.

Recording forms

There is a set of OCR Recording Forms you can use to help you build your portfolio. There are blank forms which you can photocopy as required. You or your centre can access to these on the OCR website.
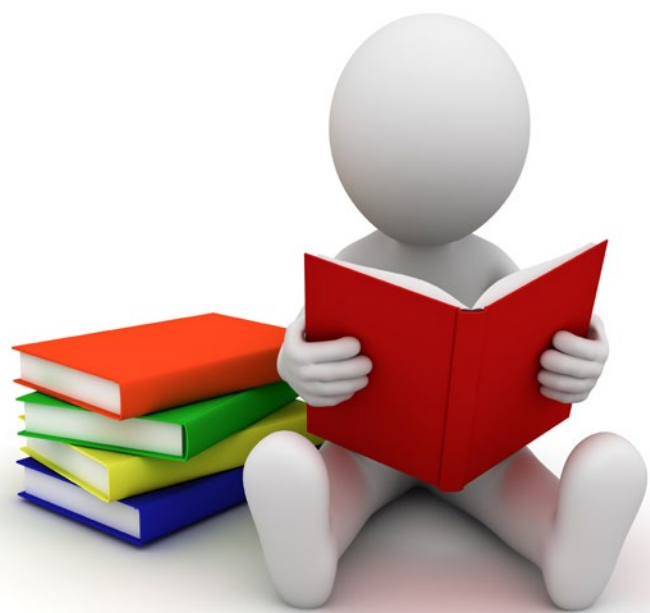
PROGRESSION AND JOB ROLES

The audit pathway is suitable for new recruits into any internal or external audit role, and existing employees looking to move to a career in audit.

The Level 4 qualifications are ideal for preparing you for progression opportunities into more senior employment roles and for further study, including professional qualifications offering full chartered status.

On completion of the Apprenticeship, the combination of a recognised qualification and up to two years' work experience in audit will provide Apprentices with a variety of opportunities to continue their career in professional services. These might include:

- Progressing to a more senior role within their employer's organisation or elsewhere
- Continuing study for the full ICAEW qualification to become a Chartered Accountant
- Completing further study through further education routes, such as "topping up" to full degree-level courses.

LEVEL 4 DIPLOMA IN ACCOUNTING AND BUSINESS

To achieve this qualification, you must achieve all of the units, a total of 38 credits.

MANDATORY UNITS

OCR UNIT No	UNIT TITLE	UNIT REFERENCE No (URN)	CREDIT VALUE	LEVEL
1	Understanding the principles of accounting	Y/504/1320	9	4
2	Understanding the assurance process and ethics informing professional behaviour	M/504/1324	5	4
3	Understanding the interaction of business operations and the finance function	K/504/1323	6	4
4	Understanding the principles of taxation	J/504/1328	6	4
5	Understanding the principles of law for business and professional services	L/504/1332	5	3
6	Understanding the principles of management information	A/504/1469	7	4

All units are assessed through external examination, set by ICAEW. Proof of successful achievement will enable these units to be claimed with OCR. For further information see the Centre Handbook on the OCR website.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE

To achieve this qualification, you must achieve all of the units, a total of 56 credits.

This must be evidenced through your portfolio. You must produce evidence that meets all of the assessment criteria.

The full units showing learning outcomes and assessment criteria are shown overleaf.

MANDATORY UNITS

OCR UNIT No	UNIT TITLE	UNIT REFERENCE No (URN)	CREDIT VALUE	LEVEL
7	Working in teams	F/504/1277	7	4
8	Organising and facilitating meetings and workshops	A/504/1309	4	4
9	Developing commercial awareness	T/504/1311	4	4
10	Managing personal obligations in engagement economics and internal financial management	A/504/1312	2	4
11	Preparing to work at a client's site	F/504/1313	1	3
12	Planning and delivering business communication activities	D/504/1285	6	4
13	Applying own employer's audit or assurance methodology	J/504/1314	10	5
14	Remaining up to date with current audit or assurance regulatory, professional and technical information	D/504/1304	2	4
28	Managing time effectively	M/504/1291	1	3
29	Evaluate and improve own performance in a business environment	R/601/2554	4	4
30	Spreadsheet software	J/502/4626	6	3
31	Presentation software	T/502/4623	6	3
32	Deliver a presentation	T/601/2529	3	3

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 7 (F/504/1277)

WORKING IN TEAMS

THIS IS A MANDATORY UNIT

By completing this unit you will understand the principles of working in a team, and leadership attributes and skills, and develop the skills to be able to work effectively in a team.

The unit is divided into four outcomes:

1. Understand the importance of teams to individual team members and to the team itself
2. Understand leadership attributes and skills
3. Be able to contribute effectively to team work
4. Understand how to manage potential conflicts within a team.

WORKING IN TEAMS

Learning outcome 1 - Understand the importance of teams to individual team members and to the team itself

Assessment criteria. I can:
1.1 Explain the advantages and disadvantages of team working
1.2 Identify the factors that can contribute to a team's success
1.3 Identify the different roles and responsibilities within a team
1.4 Explain the stages of team development
1.5 Explain the personal skills and behaviours required of individuals in a team for effective team working
1.6 Describe the working relationships in teams.

Learning outcome 2 - Understand leadership attributes and skills

Assessment criteria. I can:
2.1 Explain the difference between leadership and management
2.2 Evaluate the impact of different leadership styles on performance of individuals and a team
2.3 Explain skills and behaviour of team leaders required for successful leadership.

Learning Outcome 3 - Be able to contribute effectively to team work

Assessment criteria. I can:
3.1 Use appropriate skills and behaviour when working as part of a team
3.2 Assess own contribution to achieving team goals.

Learning Outcome 4 - Understand how to manage potential conflicts within a team

Assessment criteria. I can:
4.1 Explain how to identify and manage potential conflicts within a team.

DID YOU KNOW?
The first English football team was Sheffield FC founded in 1857.

Key terms

Stages of team development: The extent to which team members know and understand each other and the levels of honesty, support and trust which exist within a team. This is commonly thought to have a direct impact on the effectiveness of a team.

Leadership styles: The approach taken by the team leader. For example nurturing and supportive or, at the other end of the scale, autocratic and dogmatic. The most effective leaders are able to change their 'style' to suit the circumstances or conditions in which they operate. For example a newly formed team will require more direction and guidance than a well-established team. The well-established team would probably respond better to being given more freedom.

POINTS TO NOTE

Although team working is generally described as a positive thing and something to aspire to, there can also be disadvantages. For example, being part of a team can actually inhibit very creative people. They can find themselves trying so hard to fit in and contribute to the team that they actually limit their own ability to innovate or change work practices.

ACTIVITY

One way of quantifying 'leadership style' is by assessing the leader's approach to 'decision making'. Do an internet search on 'Tannenbaum and Schmidt'. If you're a team leader or manager, where do you fit on the continuum – if you work as part of a team, where does your manager fit? Is this the most appropriate leadership style within your work environment? (This research can contribute to your evidence for Learning Outcome 2.)

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 8 (A/504/1309)

ORGANISING AND FACILITATING MEETINGS AND WORKSHOPS

THIS IS A MANDATORY UNIT

By completing this unit you will be able to take responsibility for organising, preparing for and facilitating meetings and workshops. The unit will prepare you for leading meetings where attendees are of similar level of seniority.

The unit is divided into three outcomes:

1. Be able to take responsibility for meeting and workshop arrangements
2. Understand how to facilitate meetings and workshops
3. Be able to facilitate meetings and workshops.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 8 (A/504/1309)

ORGANISING AND FACILITATING MEETINGS AND WORKSHOPS

Learning Outcome 1 - Be able to take responsibility for meeting and workshop arrangements

Assessment criteria. I can:
1.1 Set up meetings and workshops using calendar/scheduling software
1.2 Manage the communications regarding meeting and workshop arrangements with:
   • intended audience
   • venue, technology and catering providers, as necessary
1.3 Assess the needs of the context and audience for meetings and workshops to determine requirements, including venue, audio/visual technology and catering.

Learning outcome 2 - Understand how to facilitate meetings and workshops

Assessment criteria. I can:
2.1 Assess how to structure meetings and workshops appropriate to the context, objectives and audience of meetings and workshops
2.2 Assess different methods of communicating information in meetings and workshops
2.3 Assess what questions are relevant to the meeting situation and audience
2.4 Assess when it is appropriate to give others opportunity to verbally contribute ideas and opinions.

Learning outcome 3 – Be able to facilitate meetings and workshops

Assessment criteria. I can:
3.1 Establish ground rules, purpose and objectives for meetings and workshops
3.2 Lead a meeting and workshop to achieve objectives
3.3 Communicate information clearly at appropriate points during meetings and workshops
3.4 Summarise discussions and decisions during meetings and workshops to the appropriate level of detail
3.5 Record meeting actions and decisions
3.6 Review progress against actions as appropriate.

DID YOU KNOW?
The 19th January 2011 was declared 'no more meetings' day! It is claimed that 217,165 people boycotted a meeting on that day!

ORGANISING AND FACILITATING MEETINGS AND WORKSHOPS

Key terms

Scheduling software: Electronic diaries such as Microsoft Outlook or other complex software that has specific links to business activities such as shift patterns, payroll dates, employee availability, etc.

POINTS TO NOTE

Good quality conferencing software can provide an alternative to face to face meetings. Establish your meeting or workshop objectives thoroughly and ask yourself if these could still be achieved via e-conferencing.

ACTIVITY

If you're not already familiar with organising and facilitating meetings and workshops, you could arrange to 'shadow' someone that is. Use the Assessment Criteria as a checklist of questions to ask your mentor and use what you learn as the framework for organising and facilitating your own meeting – if you keep written notes at each stage of the process these will contribute to your evidence for this unit.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 9 (T/504/1311)

DEVELOPING COMMERCIAL AWARENESS

THIS IS A MANDATORY UNIT

By completing this unit you will develop an understanding of your employer's business, the business of its clients and how relationships are managed between your employer and its clients, and the implications of a business operating ethically.

The unit is divided into four outcomes:

1. Understand own employer's business
2. Understand how relationships are managed between own employer and its clients
3. Understand a client's business
4. Understand the implications of operating ethically.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 9 (T/504/1311)

DEVELOPING COMMERCIAL AWARENESS

Learning outcome 1 – Understand own employer's business

Assessment criteria. I can:

1.1 Explain own employer's objectives and strategy and its position in the market

1.2 Explain own employer's organisational structure and that of its senior leadership team

1.3 Analyse the services and/or products own employer provides and how it makes money

1.4 Explain how own employer adds value to its clients through the services and/or products it provides.

Learning outcome 2 – Understand how relationships are managed between own employer and its clients

Assessment criteria. I can:

2.1 Evaluate own employer's and client's role and responsibilities on a project

2.2 Explain the contractual obligations that apply between own employer and client

2.3 Explain how to manage client expectations

2.4 Evaluate the impact on individuals and own employer of not fulfilling agreements made with colleagues, clients and stakeholders.

Learning outcome 3 – Understand a client's business

Assessment criteria. I can:

3.1 Analyse a client's organisational structure and that of its senior management team

3.2 Explain what services and/or products a client provides and how it makes money

3.3 Analyse the objectives and strategy of a clients' business and its position in the market.

Learning outcome 4 – Understand the implications of operating ethically

Assessment criteria. I can:

4.1 Explain what operating ethically means in a business context

4.2 Explain the implications for a business and its stakeholders of operating ethically.

DID YOU KNOW?
The 'five rights of commerce' are sometimes described as getting the right product, of the right quality, to the right place, at the right time and at the right price.

Key terms

Organisational structure: Roles, responsibilities and accountabilities. Reporting structures. Interdependencies between individuals and teams. The service chain.

Add value: Offering services, or features of products, over and above the minimum expected by the client. The service offer. Unique selling points (USPs) which differentiate one organisation from another.

Stakeholders: All those who have an interest in the business. This can include internal stakeholders such as directors or employees of the business or external stakeholders such as customers, investors or shareholders.

POINTS TO NOTE

Although Assessment Criteria 2.1 calls for learners to evaluate roles and responsibilities in relation to a 'project' it is equally important to understand the employer/client relationships which exist on a semi-permanent basis.

ACTIVITY

With the approval of your employer construct a 'feedback questionnaire' which can be used as the basis for a discussion with a cross section of your organisation's clients. Use the questionnaire to seek feedback in relation to Assessment Criteria 2.3 and 2.4. If you then go on to summarise your findings and make recommendations for possible improvements to your organisation's service offer (AC1.4) this could provide excellent evidence to demonstrate your understanding of commercial awareness.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 10 (A/504/1312)

MANAGING PERSONAL OBLIGATIONS IN ENGAGEMENT ECONOMICS AND INTERNAL FINANCIAL MANAGEMENT

THIS IS A MANDATORY UNIT

By completing this unit you will understand and be able to manage the daily engagement economics that apply to a project.

You will also understand and be able to manage your own personal obligations in relation to internal financial management, in line with your employer's policies and procedures.

The unit is divided into four outcomes:

1. Understand the process for managing engagement economics
2. Be able to undertake own employer's engagement economics activities
3. Understand how personal obligations support the management of own employer's internal finances
4. Be able to fulfil the personal obligations in line with own employer's requirements.

MANAGING PERSONAL OBLIGATIONS IN ENGAGEMENT ECONOMICS AND INTERNAL FINANCIAL MANAGEMENT

Learning outcome 1 – Understand the process for managing engagement economics

Assessment criteria. I can:

1.1 Explain how engagement acceptance criteria are applied to client opportunities

1.2 Explain the engagement economics process including agreeing and managing profitability, project costs, and recovery.

Learning outcome 2 – Be able to undertake own employer's engagement economics activities

Assessment criteria. I can:

2.1 Monitor and track budgets against actual results

2.2 Agree actions to correct any variations with engagement leaders

2.3 Carry out project billing tasks.

Learning outcome 3 – Understand how personal obligations support the management of own employer's internal finances

Assessment criteria. I can:

3.1 Identify own personal obligations in relation to own employer's internal financial management policies and procedures

3.2 Explain how personal obligations contribute to own employer's internal financial management.

Learning outcome 4 – Be able to fulfil the personal obligations in line with own employer's requirements

Assessment criteria. I can:

4.1 Manage own internal financial management obligations in line with own employer's procedures and polices

4.2 Manage own work tasks within agreed engagement budget and timescales

4.3 Identify potential risk of and reasons for delays or overspends.
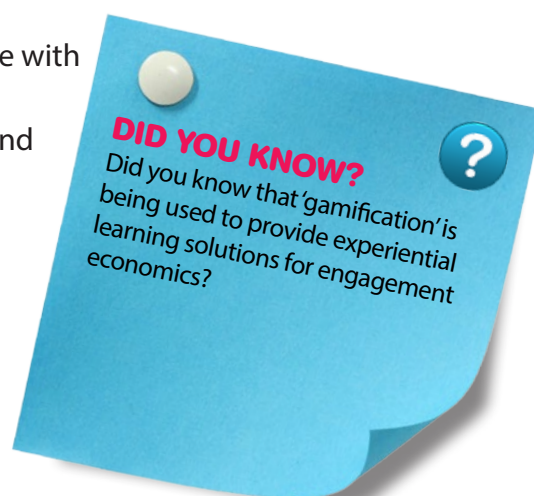
DID YOU KNOW?
Did you know that 'gamification' is being used to provide experiential learning solutions for engagement economics?

MANAGING PERSONAL OBLIGATIONS IN ENGAGEMENT ECONOMICS AND INTERNAL FINANCIAL MANAGEMENT

Key terms

Personal obligations: individual characteristics and attitude to work consistent with the aims of an employer and the formal, agreed code of professional conduct.

Engagement economics: desired behaviours and ways of working among employees that achieve desired outcomes and objectives, and lead to increased business performance.

Potential risk: dangers to which an employer's internal financial procedures and practices could be exposed in the event of an unforeseen circumstance.

POINTS TO NOTE

This unit challenges you to meet your personal obligations and engaging with other employees. In so doing, you are able to deliver effective internal financial management processes, which in turn lead to successful business outcomes.

ACTIVITY

Real-Time-Information (RTI) is a new government initiative aimed at increasing the rate of exchange of employer's PAYE information between HMRC and the DWP. RTI has major engagement economics implications for all employers. In particular, SMEs are struggling to implement the necessary software changes to payroll and to train staff in time to meet the April 2013 Government deadline. As a certified higher technical tax consultant, with a background in IT, you are tasked by your employer to manage the changeover to RTI. What are the issues of which you should be aware in successfully leading this project?

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 11 (F/504/1313)

PREPARING TO WORK AT A CLIENT'S SITE

THIS IS A MANDATORY UNIT

By completing this unit the learner will understand the policies and procedures, and the project requirements that apply when working on a project at a client's site.

The unit is divided into two outcomes:

1. Understand the policies to follow when working at a client's site
2. Understand the project requirements for working at a client's site.

PREPARING TO WORK AT A CLIENT'S SITE

Learning outcome 1 – Understand the policies to follow when working at a client's site

Assessment criteria. I can:

1.1   Explain a client's office policies

1.2   Analyse a client's policies against own employer's risk and quality guidance and requirements in respect of accepting and complying with a client's policies

1.3   Explain the data security policies that apply when working on a client's site

1.4   Explain the personal safety policies that apply when working on a client's site.

Learning outcome 2 – Understand the project requirements for working at a client's site

Assessment criteria. I can:

2.1   Explain the project requirements for working on a client's site for a specific project.

DID YOU KNOW?

Companies House is a good source of (free) information which can prove invaluable when preparing to work with a new client company. Go to: www.companieshouse.gov.uk

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 11 (F/504/1313)

PREPARING TO WORK AT A CLIENT'S SITE

Key terms

Project requirements: (In the context of this unit.) The extent to which the project will involve the consultant attending a client's premises. For example, a project might be able to be completed by means of a desk top review of written information, alternatively the consultant might be required to observe employees 'on the job'.

Data security: The practice of keeping data protected from corruption and unauthorised access. The focus behind data security is to ensure privacy while protecting personal or corporate data.

POINTS TO NOTE

A business employing 5 or more people is obliged by law to have a written health and safety policy. It is good practice to seek access to this prior to starting work at a client's premises.

ACTIVITY

Develop a generic checklist which can be used when preparing to work on a client's premises. Include key questions covering things such as security arrangements, hours of work, dress code, internet access, etc. (This could contribute to your evidence for this unit.)

LEVEL 4 DIPLOMA IN AUDIT PRACTICE UNIT 12 (D/504/1285)

PLANNING AND DELIVERING BUSINESS COMMUNICATION ACTIVITIES

THIS IS A MANDATORY UNIT

By completing this unit you will understand how to plan business communication activities and be able to communicate information verbally and in writing in a business environment.

The unit will prepare you to be able to contribute and lead discussions with senior colleagues, peers and clients in a professional business context.

The unit is divided into four outcomes:

1. Understand how to plan business communication activities
2. Be able to produce written business communications
3. Understand how to communicate verbally in a business environment
4. Be able to communicate information verbally to the business environment.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 12 (D/504/1285)

PLANNING AND DELIVERING BUSINESS COMMUNICATION ACTIVITIES

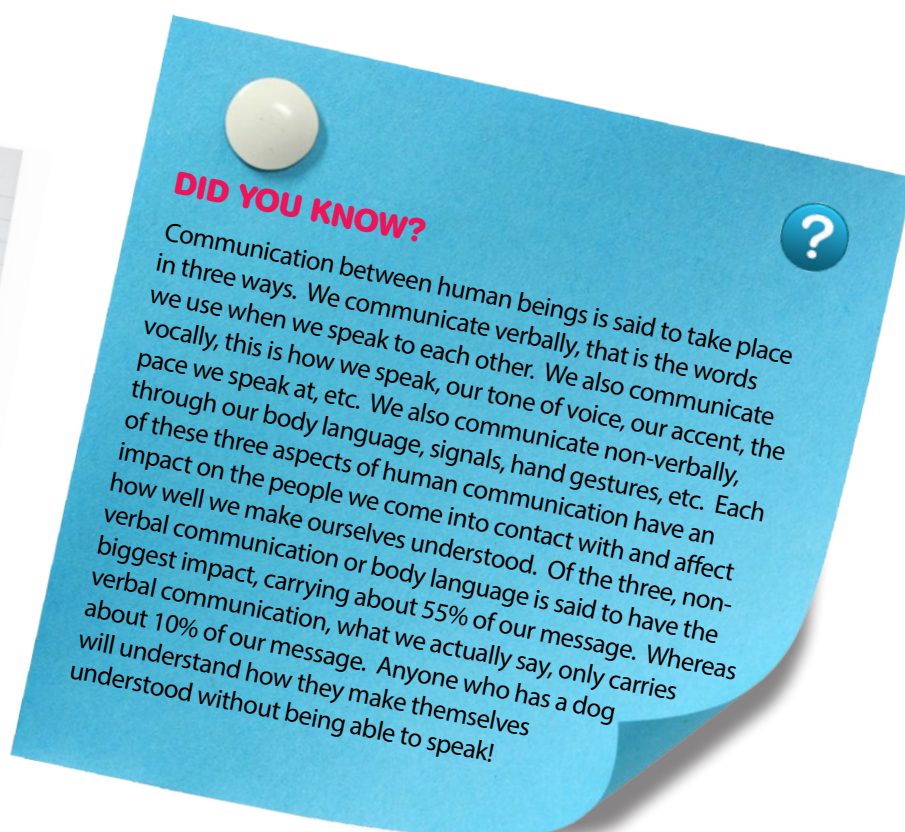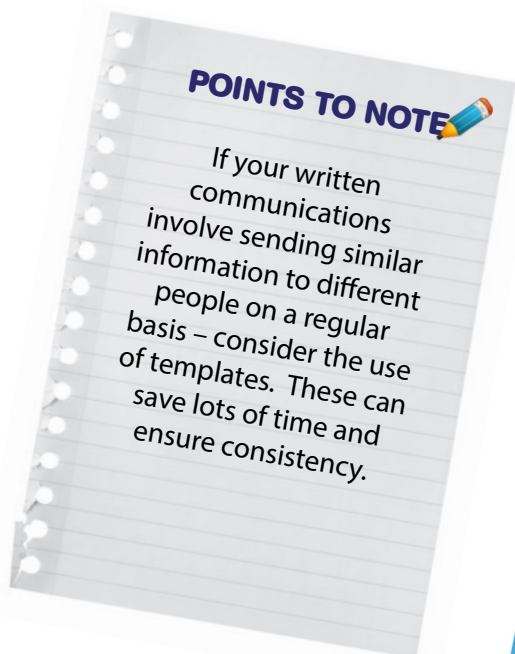### Learning outcome 1 - Understand how to plan business communication activities

Assessment criteria. I can:

1.1 Identify the purpose, the intended audience and desired outcomes of a communication activity
1.2 Assess the effectiveness of business communications in achieving their purpose and desired outcomes
1.3 Explain the purpose of and when to keep a file copy of what information has been communicated
1.4 Explain the importance of reviewing written communications for errors and mistakes.

Learning outcome 2 - Be able to produce written business communications

Assessment criteria. I can:

2.1 Prepare written communication using language as appropriate for the purpose, audience and desired outcomes including accurate grammar, spelling and punctuation, and plain English
2.2 Present written information in a structure and style as appropriate for the purpose, audience and desired outcomes.

POINTS TO NOTE

If your written communications involve sending similar information to different people on a regular basis – consider the use of templates. These can save lots of time and ensure consistency.

DID YOU KNOW?

Communication between human beings is said to take place in three ways. We communicate verbally, that is the words we use when we speak to each other. We also communicate vocally, this is how we speak, our tone of voice, our accent, the pace we speak at, etc. We also communicate non-verbally, through our body language, signals, hand gestures, etc. Each of these three aspects of human communication have an impact on the people we come into contact with and affect how well we make ourselves understood. Of the three, non-verbal communication or body language is said to have the biggest impact, carrying about 55% of our message. Whereas verbal communication, what we actually say, only carries about 10% of our message. Anyone who has a dog will understand how they make themselves understood without being able to speak!

PLANNING AND DELIVERING BUSINESS COMMUNICATION ACTIVITIES

Learning outcome 3 - Understand how to communicate verbally in a business environment

Assessment criteria. I can:

3.1 Explain how to adapt own verbal contributions to professional discussions as appropriate to the audience, purpose of discussion, and the situation

3.2 Explain what body language and tone of voice to adopt for a specific audience and the situation.

Learning outcome 4 - Be able to communicate information verbally to the business environment
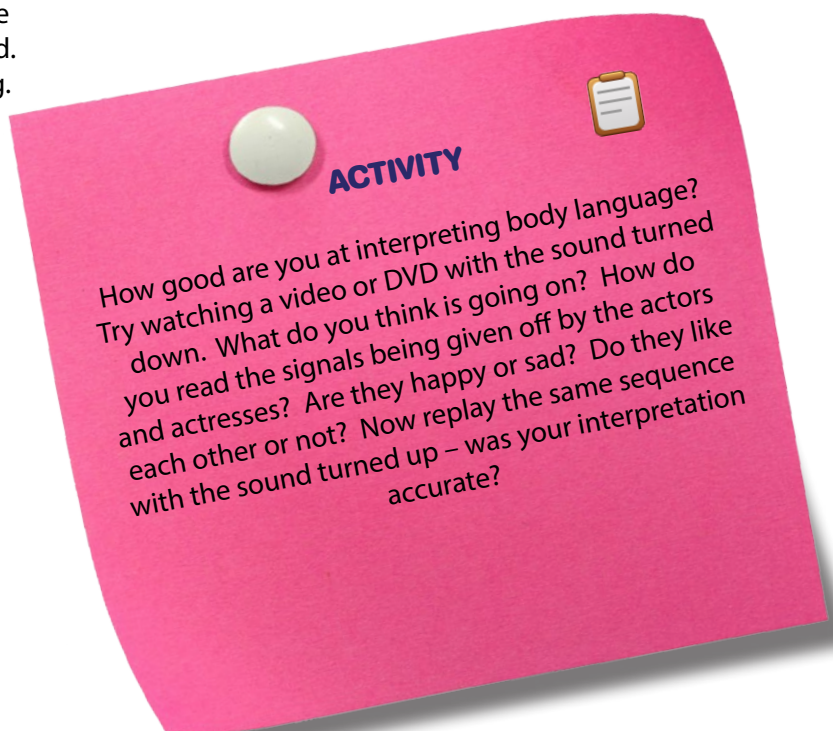
Assessment criteria. I can:

4.1 Present information and ideas verbally so that they are clear, accurate, convincing and/or persuasive

4.2 Lead professional discussions to achieve pre-defined objectives

4.3 Adopt appropriate active listening techniques to gain information from others

4.4 Deliver well-argued responses to questions appropriate to the situation and audience.

Key terms

Body language: Communicating through gestures, mannerisms, behaviours, etc. The signals we give off. This is not necessarily a deliberate form of communication.

Active listening techniques: Concentrating on the speaker, paying attention, avoiding being distracted. Demonstrating to the speaker that you are listening. For example by paraphrasing what is being said, nodding and encouraging, asking questions etc.

ACTIVITY

How good are you at interpreting body language? Try watching a video or DVD with the sound turned down. What do you think is going on? How do you read the signals being given off by the actors and actresses? Are they happy or sad? Do they like each other or not? Now replay the same sequence with the sound turned up – was your interpretation accurate?

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 13 (J/504/1314)

APPLYING OWN EMPLOYER'S AUDIT OR ASSURANCE METHODOLOGY

THIS IS A MANDATORY UNIT

By completing this unit you will understand and be able to apply your employer's audit or assurance methodology, conduct tests and document the results and supporting evidence, in line with your employer's audit or assurance methodology.

The unit is divided into four outcomes:

1. Understand own employer's audit or assurance methodology
2. Understand the client's systems, processes and controls
3. Be able to conduct tests in accordance with risks and materiality identified in the audit or assurance plan
4. Be able to document audit or assurance evidence.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 13 (J/504/1314)

APPLYING OWN EMPLOYER'S AUDIT OR ASSURANCE METHODOLOGY

Learning outcome 1 - Understand own employer's audit or assurance methodology

Assessment criteria. I can:
1.1 Explain own employer's audit or assurance methodology
1.2 Explain how the part of the audit or assurance that they are working on fits into the wider audit or assurance process
1.3 Explain the importance to the quality of the audit or assurance of applying professional scepticism and financial reporting and audit or assurance standards.

Learning outcome 2 - Understand the client's systems, processes and controls

Assessment criteria. I can:
2.1 Explain the client's systems, processes and controls
2.2 Explain the risks that have been identified in the audit or assurance plan
2.3 Explain how tests of the client's systems, processes and controls will mitigate assessed risks
2.4 Explain the implications on the client's stakeholders for failure of a system, processes and control.

Learning outcome 3 - Be able to conduct tests in accordance with risks and materiality identified in the audit or assurance plan

Assessment criteria. I can:
3.1 Select a sample for testing, in line with the assessment of risks and materiality in the audit or assurance plan
3.2 Agree proposed sample with audit or assurance supervisor
3.3 Conduct tests on agreed sample
3.4 Identify misstatements or deficiencies in the tested sample.

Learning Outcome 4 - Be able to document audit or assurance evidence

Assessment criteria. I can:
4.1 Record test results and audit or assurance evidence in line with audit or assurance standards
4.2 Prepare preliminary conclusions from own audit or assurance work and recommendations for discussion with audit or assurance supervisor.

DID YOU KNOW?

Did you know that the largest corporate bankruptcy in US history was just over 60 billion US dollars and was caused mainly by audit failure?
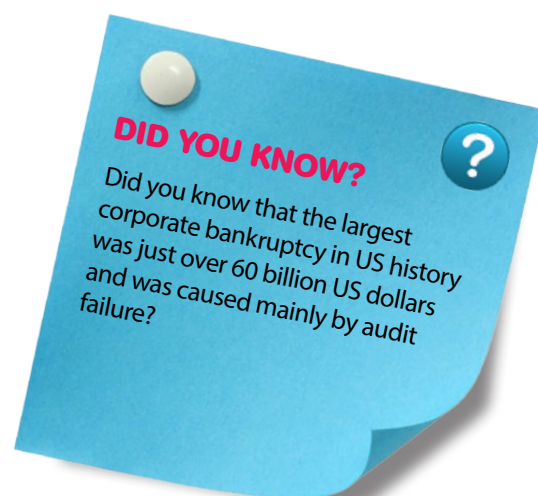
APPLYING OWN EMPLOYER'S AUDIT OR ASSURANCE METHODOLOGY

Key terms

Audit: an independent, professional and standardised inspection of an organisation's systems, process and control information, so as to verify compliance to pre-determined standards.

Materiality: a condition in which the value of an object or transaction, or the discrepancy between objects or transactions becomes significant enough to be accounted for.

Assurance methodology: a professional approach that tests, verifies, and aims to improve the quality of the information that clients use to inform their business decisions.
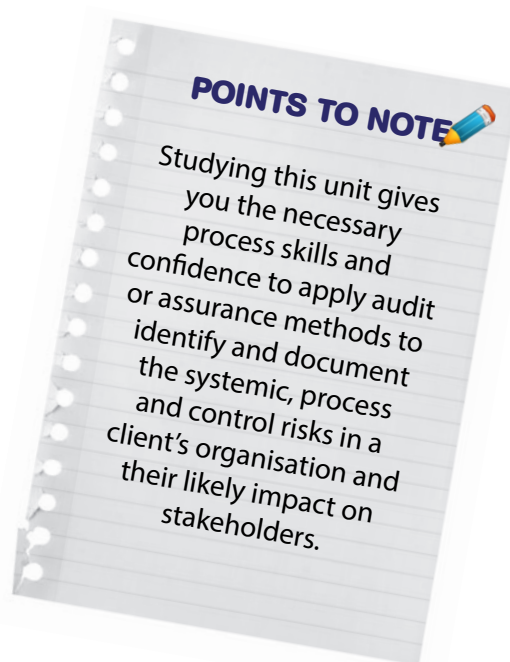
POINTS TO NOTE

Studying this unit gives you the necessary process skills and confidence to apply audit or assurance methods to identify and document the systemic, process and control risks in a client's organisation and their likely impact on stakeholders.

ACTIVITY

As a certified account you have a portfolio of non-auditing work with a shoe retailing firm. This firm asks you to become their financial auditor.

Should you take on this additional work?

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 14 (D/504/1304)

REMAINING UP TO DATE WITH CURRENT AUDIT OR ASSURANCE REGULATORY, PROFESSIONAL AND TECHNICAL INFORMATION

THIS IS A MANDATORY UNIT

By completing this unit you will be able to meet your professional and personal obligations to keep up to date with current audit or assurance regulatory, professional and technical information.

The unit has one outcome:

1. Understand the professional and personal obligations to remain up to date with current audit or assurance regulatory, professional and technical information.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 14 (D/504/1304)

REMAINING UP TO DATE WITH CURRENT AUDIT OR ASSURANCE REGULATORY, PROFESSIONAL AND TECHNICAL INFORMATION

Learning outcome 1 - Understand the professional and personal obligations to remain up to date with current audit or assurance regulatory, professional and technical information
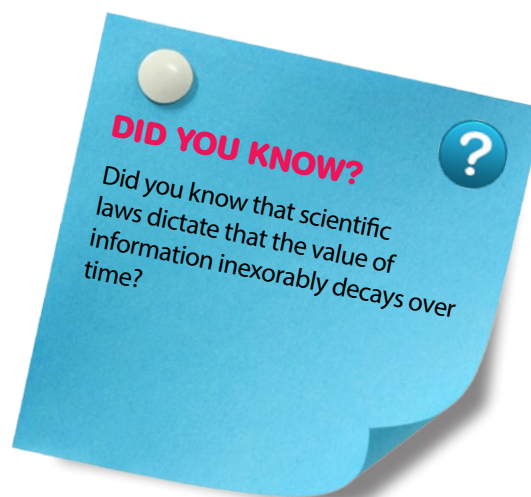
Assessment criteria. I can:

1.1 Explain the importance of the professional obligations to remain up to date with regulatory, technical , professional, individual competency standards and technical requirements of professional bodies

1.2 Assess the relevance of sources of information for regulatory, professional and technical updates

1.3 Identify relevant sources for audit or assurance regulatory, professional and technical updates

1.4 Explain how to meet personal obligations to remain up to date with employer's internal technical and policy updates.

DID YOU KNOW?

Did you know that scientific laws dictate that the value of information inexorably decays over time?
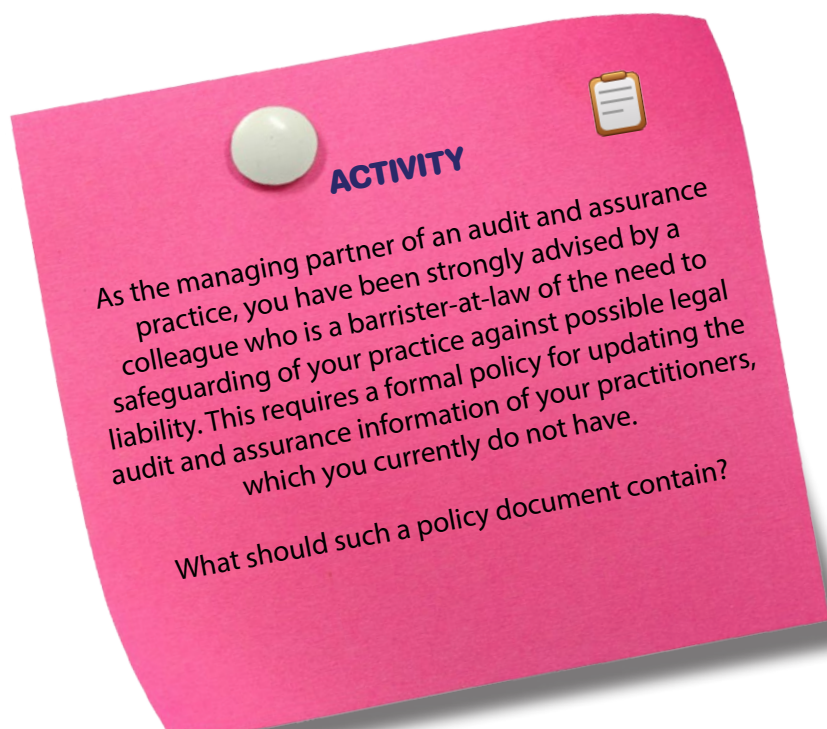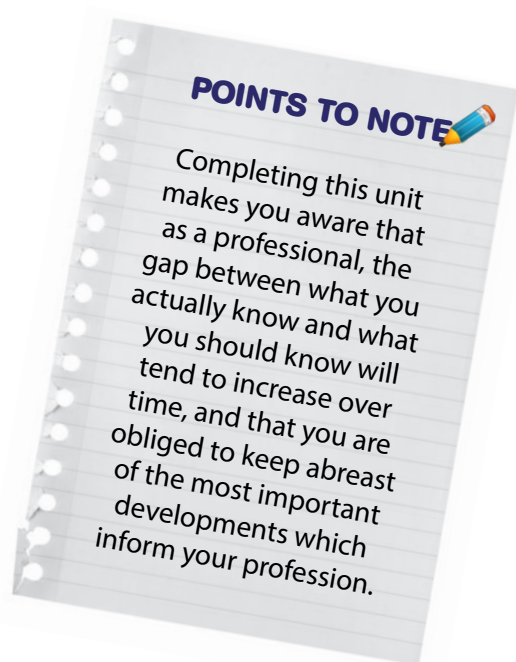
REMAINING UP TO DATE WITH CURRENT AUDIT OR ASSURANCE REGULATORY, PROFESSIONAL AND TECHNICAL INFORMATION

Key terms

Obligations: the legal, ethical, procedural, or standardized commitments with which audit or assurance practitioners must comply in discharging their professional duties.

Audit or assurance regulatory information: the body of, concepts, principles and practices that define the operational, legal, technical and professional boundaries within which audit and assurance professionals must ply their trade.

Professional bodies: organised groups of qualified, experienced individuals whose aims are to keep abreast of the state of knowledge as it evolves within the group and industry, to continuously develop and educate its members, to control professional standards and maintain codes of conduct, and to act in a supportive manner for individual members of the group and the industry of which it is a part.

POINTS TO NOTE

Completing this unit makes you aware that as a professional, the gap between what you actually know and what you should know will tend to increase over time, and that you are obliged to keep abreast of the most important developments which inform your profession.

ACTIVITY

As the managing partner of an audit and assurance practice, you have been strongly advised by a colleague who is a barrister-at-law of the need to safeguarding of your practice against possible legal liability. This requires a formal policy for updating the audit and assurance information of your practitioners, which you currently do not have.

What should such a policy document contain?

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 28 (M/504/1291)

MANAGING TIME EFFECTIVELY

THIS IS A MANDATORY UNIT

By completing this unit you will understand how to manage your time effectively to prioritise and achieve objectives.

You will also understand what the constraining or limiting factors are which could hinder achievement of objectives and the implications of this happening.

The unit has one outcome:

1. Understand how to manage own time effectively to achieve objectives.
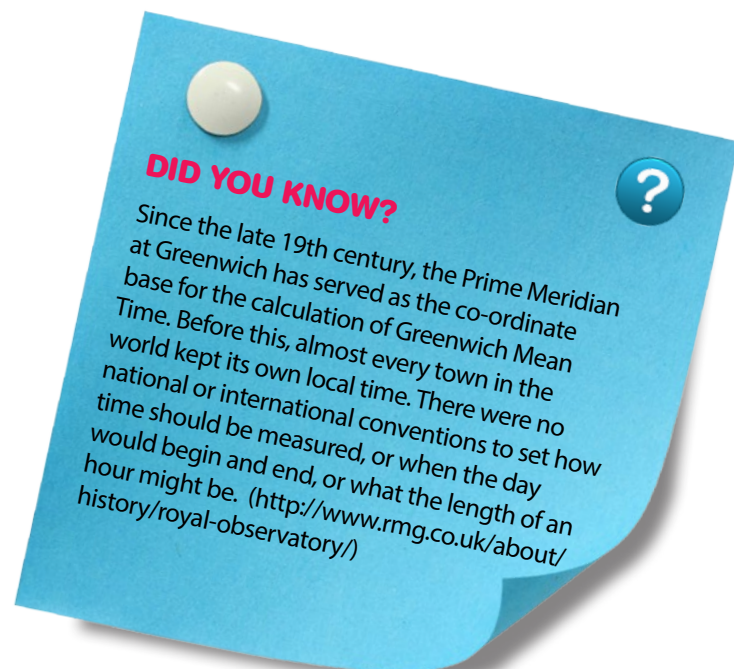
LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 28 (M/504/1291)

MANAGING TIME EFFECTIVELY

Learning outcome 1 - Understand how to manage own time effectively to achieve objectives

Assessment criteria. I can:

1.1 Assess the requirements of a task against set timescales
1.2 Explain how to prioritise tasks and objectives
1.3 Explain how to monitor progress against objectives
1.4 Explain how to manage constraining or limiting factors that could hinder the achievement of an objective
1.5 Explain the implications of failing to meet objectives within set timescales.

DID YOU KNOW?

Since the late 19th century, the Prime Meridian at Greenwich has served as the co-ordinate base for the calculation of Greenwich Mean Time. Before this, almost every town in the world kept its own local time. There were no national or international conventions to set how time should be measured, or when the day would begin and end, or what the length of an hour might be. (http://www.rmg.co.uk/about/history/royal-observatory/)
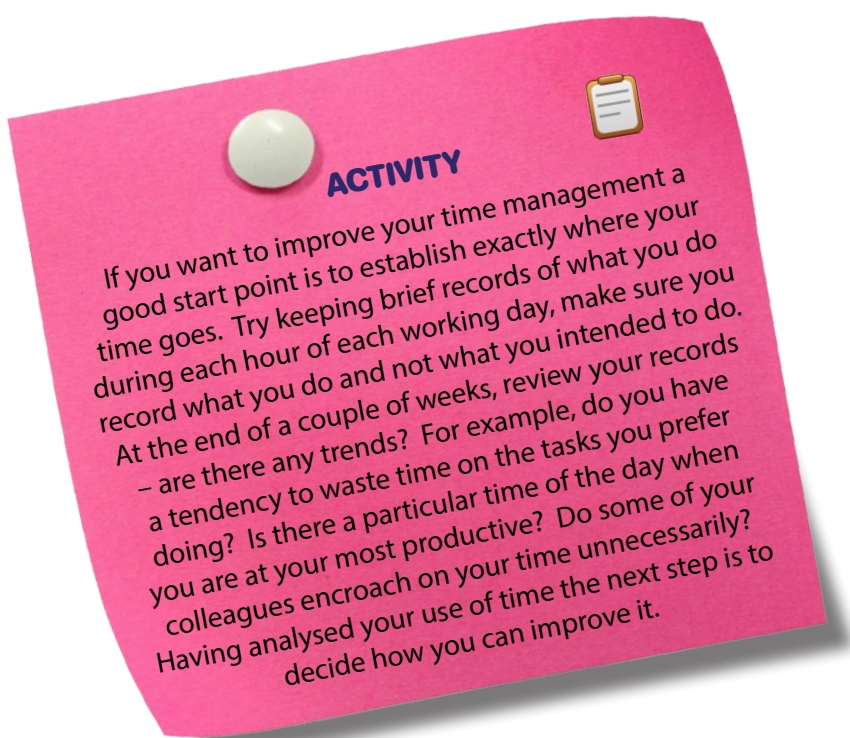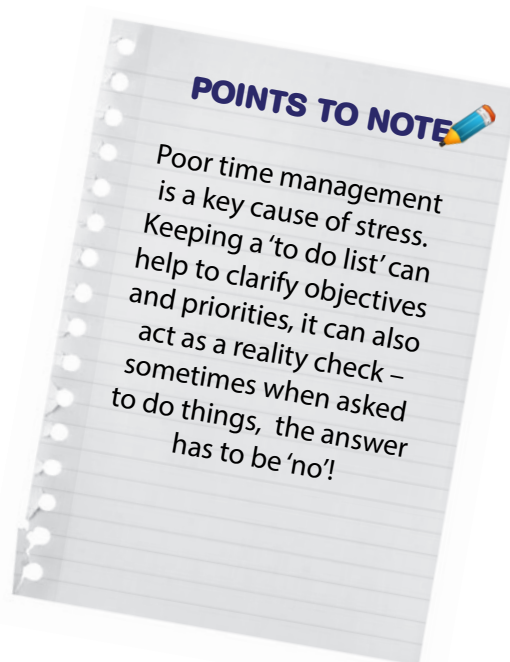
MANAGING TIME EFFECTIVELY

Key terms

Requirements of a task: The component parts; all the things that need to be done to complete the task. For example, sending out an advertising mailshot to clients could involve setting up an address database, completing a covering letter, printing off any enclosures and stuffing envelopes.

Constraining or limiting factors: Anything which might prevent or impact on your ability to achieve an objective within a specific time frame. For example, resource or budget constraints, internal or external codes of practice, personal limits of authority, etc.

POINTS TO NOTE

Poor time management is a key cause of stress. Keeping a 'to do list' can help to clarify objectives and priorities, it can also act as a reality check – sometimes when asked to do things, the answer has to be 'no'!

ACTIVITY

If you want to improve your time management a good start point is to establish exactly where your time goes. Try keeping brief records of what you do during each hour of each working day, make sure you record what you do and not what you intended to do. At the end of a couple of weeks, review your records – are there any trends? For example, do you have a tendency to waste time on the tasks you prefer doing? Is there a particular time of the day when you are at your most productive? Do some of your colleagues encroach on your time unnecessarily? Having analysed your use of time the next step is to decide how you can improve it.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE UNIT 29 (R/601/2554)

EVALUATE AND IMPROVE OWN PERFORMANCE IN A BUSINESS ENVIRONMENT

THIS IS A MANDATORY UNIT

By completing this unit you will be able to take responsibility for evaluating your own performance in work tasks, then take responsibility for making and evaluating changes that make sure you will be able to work effectively and efficiently in a business environment alongside other people.

The unit is divided into three outcomes:

1. Understand how to evaluate and improve own performance
2. Be able to evaluate and improve own performance using feedback from others
3. Be able to use evaluation and feedback to develop and use a learning plan.

DID YOU KNOW?

Membership of most professional bodies is dependent on being able to demonstrate a minimum level of continuing professional development (CPD) activity.

EVALUATE AND IMPROVE OWN PERFORMANCE IN A BUSINESS ENVIRONMENT

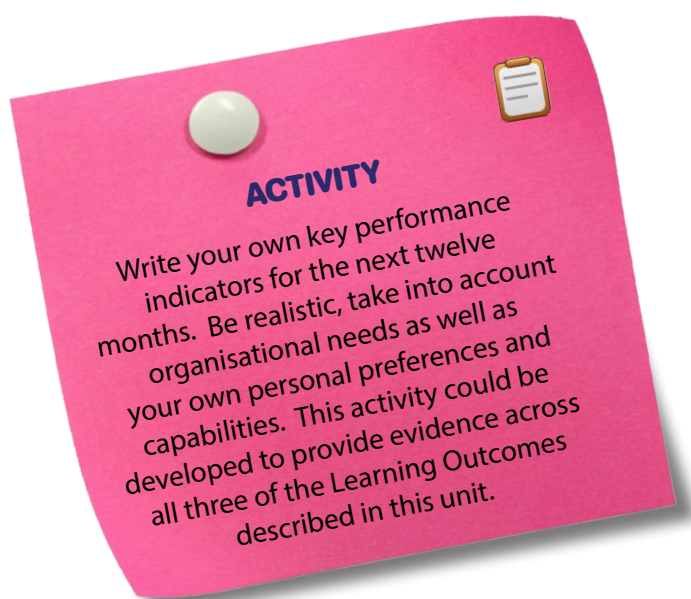**Learning outcome 1 - Understand how to evaluate and improve own performance**

Assessment criteria. I can:

1.1   Analyse the purpose and benefits of continuously improving work

1.2   Evaluate the purpose and benefits of encouraging and accepting feedback from others

1.3   Analyse ways of evaluating own work

1.4   Evaluate the purpose and benefits of trying out possible improvements to own work

1.5   Analyse how learning and development can improve own work, benefit organisations, and further own career

1.6   Evaluate possible career progression routes and the opportunities they offer

1.7   Analyse possible development opportunities and the benefits they offer

1.8   Evaluate the advantages and disadvantages of a learning plan.

Learning outcome 2 - Be able to evaluate and improve own performance using feedback from others

Assessment criteria. I can:

2.1 Encourage and accept feedback from other people

2.2 Make recommendations to improve work performance

2.3 Complete work tasks, consistently using recommended new ways of working

2.4 Evaluate work completed for improvements and effectiveness

2.5 Evaluate changes made for improvements and effectiveness.

ACTIVITY

Write your own key performance indicators for the next twelve months. Be realistic, take into account organisational needs as well as your own personal preferences and capabilities. This activity could be developed to provide evidence across all three of the Learning Outcomes described in this unit.

EVALUATE AND IMPROVE OWN PERFORMANCE IN A BUSINESS ENVIRONMENT

Learning outcome 3 - Be able to use evaluation and feedback to develop and use a learning plan
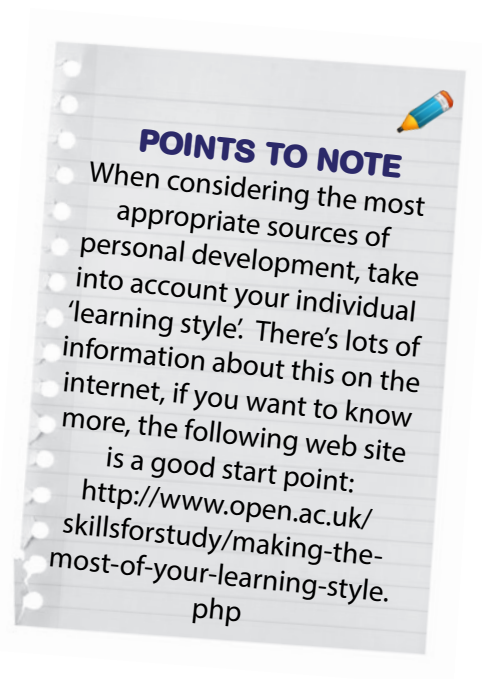
Assessment criteria. I can:

3.1 Evaluate own performance, using feedback from others, and identify where further learning and development will improve own work

3.2 Make recommendations and develop a learning plan to improve own work performance, that meets own needs

3.3 Implement a learning plan for improvement to own work

3.4 Review and evaluate progress against learning plan and make updates for improving own work and further learning

Key terms

Evaluating own work: Assessing personal effectiveness and efficiency. Measuring achievements and output against pre-determined standards or key performance indicators.

Learning plan: A structured programme of personal development activities. A means of linking personal development to pre-determined, SMART objectives.

POINTS TO NOTE
When considering the most appropriate sources of personal development, take into account your individual 'learning style'. There's lots of information about this on the internet, if you want to know more, the following web site is a good start point: http://www.open.ac.uk/skillsforstudy/making-the-most-of-your-learning-style.php

LEVEL 4 DIPLOMA IN AUDIT PRACTICE UNIT 30 (J/502/4626)

SPREADSHEET SOFTWARE

THIS IS A MANDATORY UNIT

By completing this unit you will develop the ability to use a software application designed to record data, perform calculations with numerical data and present information using charts and graphs.

You will develop the skills and knowledge required by an IT user to select and use a wide range of advanced spreadsheet software tools and techniques to produce, present and check complex and non-routine spreadsheets.

The unit is divided into three outcomes:

1. Use a spreadsheet to enter, edit and organise numerical and other data
2. Select and use appropriate formulas and data analysis tools and techniques to meet requirements
3. Use tools and techniques to present, and format and publish spreadsheet information.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 30 (J/502/4626)

SPREADSHEET SOFTWARE

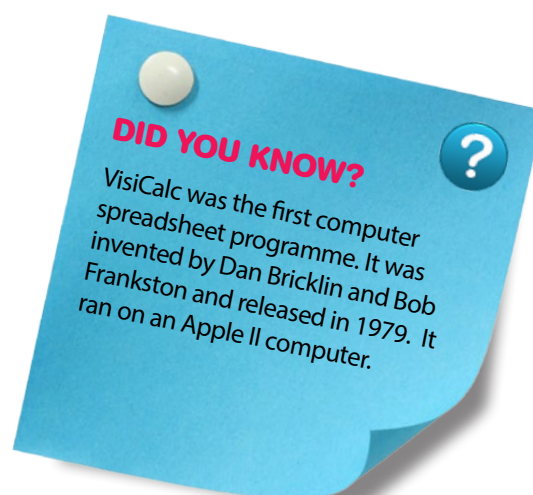**Learning outcome 1 - Use a spreadsheet to enter, edit and organise numerical and other data**

Assessment criteria. I can:
1.1 Identify what numerical and other information is needed in the spreadsheet and how it should be structured
1.2 Enter and edit numerical and other data accurately
1.3 Combine and link data from different sources
1.4 Store and retrieve spreadsheet files effectively, in line with local guidelines and conventions where available.

Learning outcome 2 - Select and use appropriate formulas and data analysis tools and techniques to meet requirements

Assessment criteria. I can:
2.1 Explain what methods can be used to summarise, analyse and interpret spreadsheet data and when to use them
2.2 Select and use a wide range of appropriate functions and formulas to meet calculation requirements
2.3 Select and use a range of tools and techniques to analyse and interpret data to meet requirements
2.4 Select and use forecasting tools and techniques.

DID YOU KNOW?

VisiCalc was the first computer spreadsheet programme. It was invented by Dan Bricklin and Bob Frankston and released in 1979. It ran on an Apple II computer.
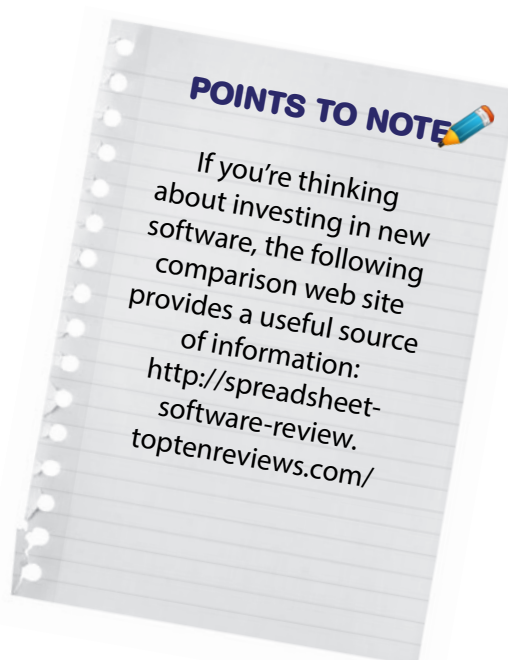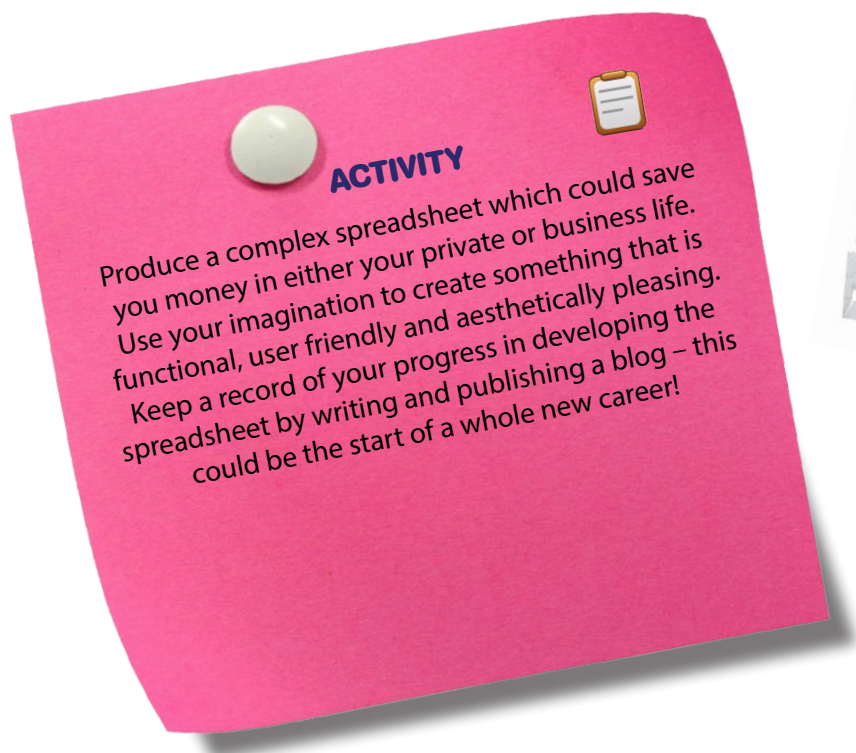
SPREADSHEET SOFTWARE

Learning outcome 3 - Use tools and techniques to present, format and publish spreadsheet information

Assessment criteria. I can:

3.1 Explain how to present and format spreadsheet information effectively to meet needs

3.2 Select and use appropriate tools and techniques to format spreadsheet cells, rows, columns and worksheets effectively

3.3 Select and use appropriate tools and techniques to generate, develop and format charts and graphs

3.4 Select and use appropriate page layout to present, print and publish spreadsheet information

3.5 Explain how to find and sort out any errors in formulas

3.6 Check spreadsheet information meets needs, using IT tools and making corrections as necessary

3.7 Use auditing tools to identify and respond appropriately to any problems with spreadsheets.

Key terms

Local guidelines and conventions: The existing procedures used by the organisation you are working on behalf of. Adopting a consistent approach which other people will recognise and understand.

POINTS TO NOTE

If you're thinking about investing in new software, the following comparison web site provides a useful source of information: http://spreadsheet-software-review.toptenreviews.com/

ACTIVITY

Produce a complex spreadsheet which could save you money in either your private or business life. Use your imagination to create something that is functional, user friendly and aesthetically pleasing. Keep a record of your progress in developing the spreadsheet by writing and publishing a blog – this could be the start of a whole new career!

LEVEL 4 DIPLOMA IN AUDIT PRACTICE UNIT 31 (T/502/4623)
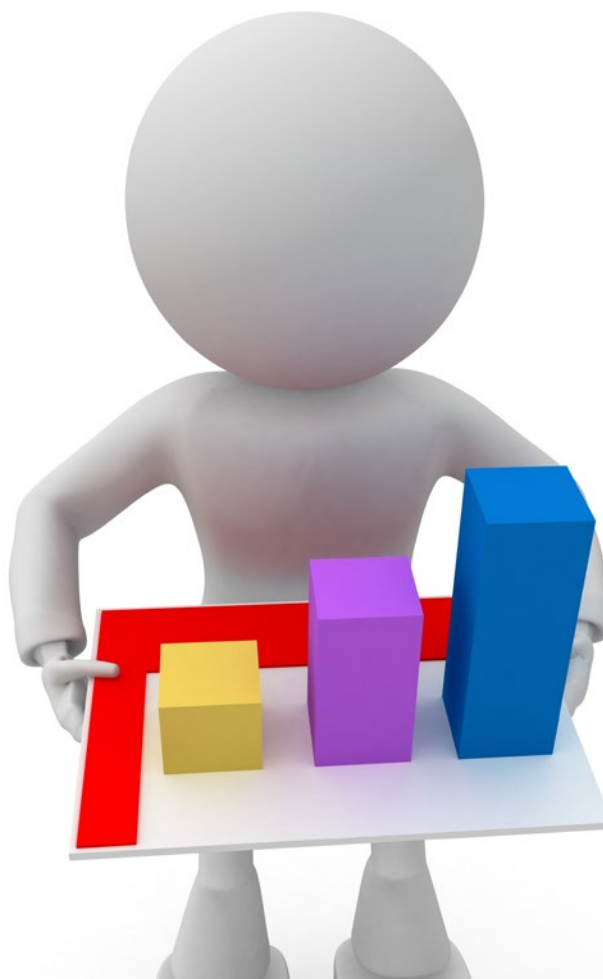
PRESENTATION SOFTWARE

THIS IS A MANDATORY UNIT

By completing this unit you will develop the ability to use software applications to produce effective presentations, which include a combination of media (eg images, animation and sound) for entertainment or information sharing.

You will develop the skills and knowledge required by an IT user to select and use a wide range of advanced presentation software tools and techniques effectively to produce presentations that are complex or non-routine.

The unit is divided into three outcomes:

1. Input and combine text and other information within presentation slides
2. Use presentation software tools to structure, it and format presentations
3. Prepare interactive slideshow for presentation.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 31 (T/502/4623)

PRESENTATION SOFTWARE

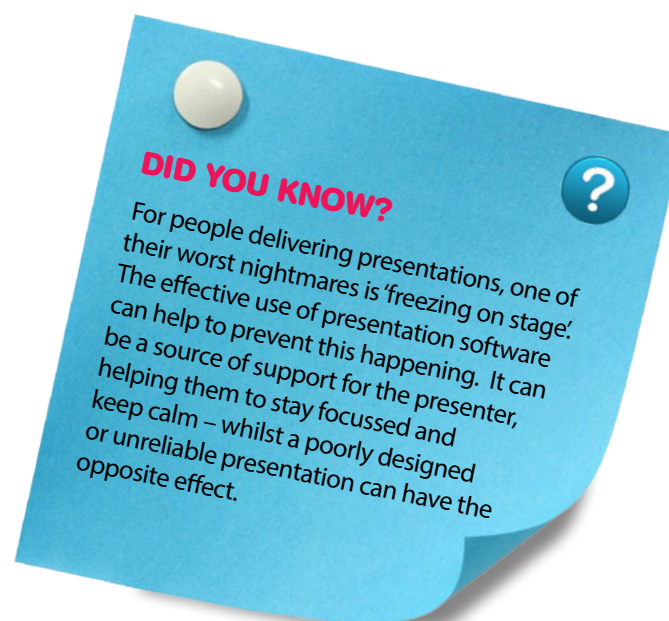### Learning outcome 1 - Input and combine text and other information within presentation slides

Assessment criteria. I can:
1.1 Explain what types of information are required for the presentation
1.2 Enter text and other information using layouts appropriate to type of information
1.3 Insert charts and tables and link to source data
1.4 Insert images, video or sound to enhance the presentation
1.5 Identify any constraints which may affect the presentation
1.6 Organise and combine information for presentations in line with any constraints
1.7 Store and retrieve presentation files effectively, in line with local guidelines and conventions where available.

Learning outcome 2 - Use presentation software tools to structure, edit and format presentations

Assessment criteria. I can:
2.1 Explain when and how to use and change slide structure and themes to enhance presentations
2.2 Create, amend and use appropriate templates and themes for slides
2.3 Explain how interactive and presentation effects can be used to aid meaning or impact
2.4 Select and use appropriate techniques to edit and format presentations to meet needs
2.5 Create and use interactive elements to enhance presentations
2.6 Select and use animation and transition techniques appropriately to enhance presentations.

DID YOU KNOW?

For people delivering presentations, one of their worst nightmares is 'freezing on stage'. The effective use of presentation software can help to prevent this happening. It can be a source of support for the presenter, helping them to stay focussed and keep calm – whilst a poorly designed or unreliable presentation can have the opposite effect.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 31 (T/502/4623)

PRESENTATION SOFTWARE

Learning outcome 3 - Prepare interactive slideshow for presentation
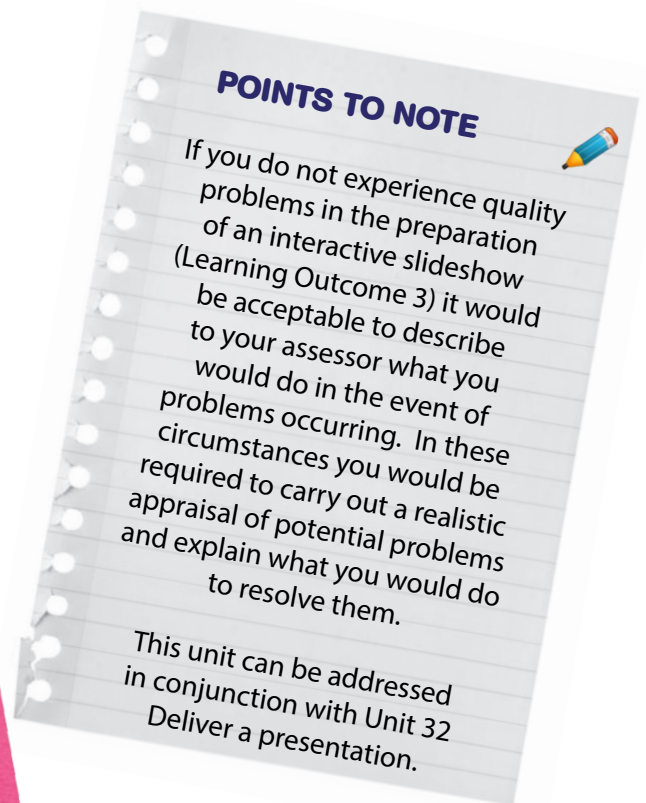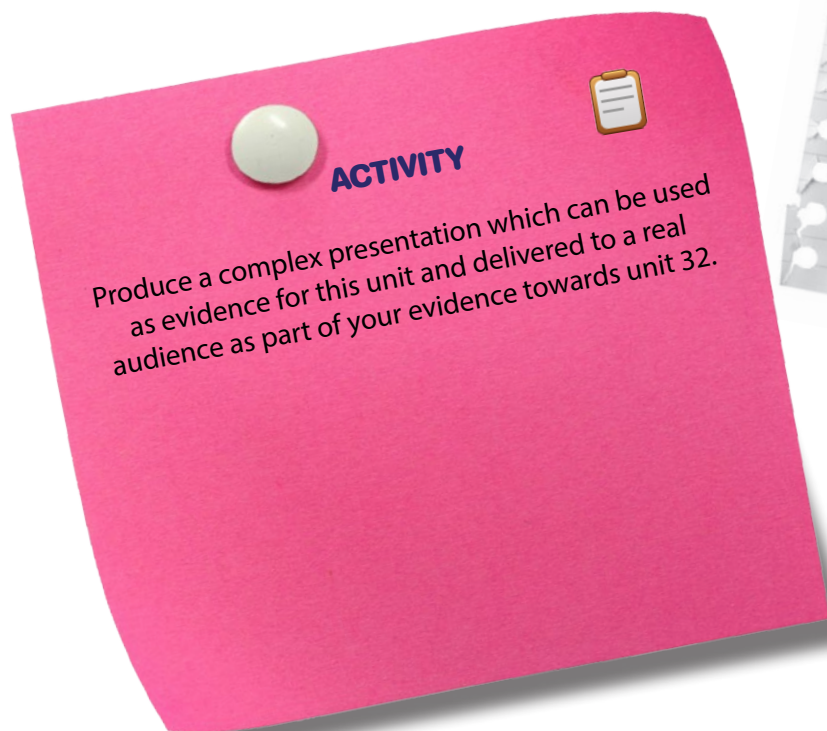
Assessment criteria. I can:
3.1 Explain how to present slides to communicate effectively for different contexts
3.2 Prepare interactive slideshow and associated products for presentation
3.3 Check presentation meets needs, using IT tools and making corrections as necessary
3.4 Evaluate presentations, identify any quality problems and discuss how to respond to them
3.5 Respond appropriately to quality problems to ensure that presentations meet needs and are fit for purpose.

Key terms

Guidelines and conventions: The existing procedures used by the organisation you are working on behalf of. Adopting a consistent approach which other people will recognise and understand.

Constraints which may affect the presentation: Limitations or restrictions which need to be taken into account when developing a presentation.

POINTS TO NOTE

If you do not experience quality problems in the preparation of an interactive slideshow (Learning Outcome 3) it would be acceptable to describe to your assessor what you would do in the event of problems occurring. In these circumstances you would be required to carry out a realistic appraisal of potential problems and explain what you would do to resolve them.

This unit can be addressed in conjunction with Unit 32 Deliver a presentation.

ACTIVITY

Produce a complex presentation which can be used as evidence for this unit and delivered to a real audience as part of your evidence towards unit 32.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 32 (T/601/2529)

DELIVER A PRESENTATION

THIS IS A MANDATORY UNIT

By completing this unit you will develop the understanding and skills needed to prepare, deliver and evaluate presentations.

The unit is divided into five outcomes:

1. Understand the purpose of preparing for and evaluating a presentation
2. Understand the techniques used in enhancing a presentation
3. Be able to prepare for delivery of a presentation
4. Be able to deliver a presentation
5. Be able to evaluate a presentation.

LEVEL 4 DIPLOMA IN AUDIT PRACTICE
UNIT 32 (T/601/2529)

DELIVER A PRESENTATION

Learning outcome 1 - Understand the purpose of preparing for and evaluating a presentation

Assessment criteria. I can:
1.1 Explain the purpose of using different types of presentation and equipment
1.2 Explain different ways of delivering presentations and their features
1.3 Explain the procedures to be followed when preparing a presentation
1.4 Explain the benefits of preparing for giving a presentation
1.5 Describe the types of problems that may occur with equipment and how to deal with them
1.6 Explain the purpose and benefits of contingency planning
1.7 Explain the purpose and benefits of collecting feedback from the audience on the presentation
1.8 Explain the purpose and benefits of evaluating presentations and own performance.

Learning outcome 2 - Understand the techniques used in enhancing a presentation

Assessment criteria. I can:
2.1 Explain and illustrate how presentations may be enhanced by materials and equipment
2.2 Explain and illustrate how presentations may be enhanced by use of communication and interpersonal skills
2.3 Describe how to gauge audience reaction to the presentation
2.4 Explain the purpose and benefits of summarising important features of the presentation
2.5 Describe the purpose and benefits of giving the audience opportunities to ask questions.

Learning outcome 3 - Be able to prepare for delivery of a presentation

Assessment criteria. I can:
3.1 Select any equipment needed and plan how to use it to best effect
3.2 Make contingency plans in case of equipment failure or other problems, if required
3.3 Practise the presentation and its timing
3.4 Obtain feedback on planned presentation and make adjustments, if required.

DID YOU KNOW?

At the 2012 Labour Party conference Ed Miliband delivered the keynote speech without the use of notes. Is this something that you would do? Why/why not?

Learning outcome 4 - Be able to deliver a presentation

Assessment criteria. I can:
4.1   Check equipment and resources
4.2   Circulate presentation materials
4.3   Introduce self to audience and state aims of the presentation
4.4   Address the audience, speaking clearly and confidently, using language to suit the topic and audience
4.5   Vary tone, pace and volume to emphasise key points
4.6   Gauge audience reaction during the presentation and adapt if required
4.7   Summarise throughout the presentation to emphasise key points and help to maintain audience interest
4.8   Use body language in a way that reinforces presented information
4.9   Use equipment, where appropriate, to enhance the presentation, and deal with any problems that may occur
4.10 Provide the audience with opportunities to ask questions
4.11 Listen carefully to questions and respond in a way that meets the audience's needs.

Learning outcome 5 - Be able to evaluate a presentation

Assessment criteria. I can:
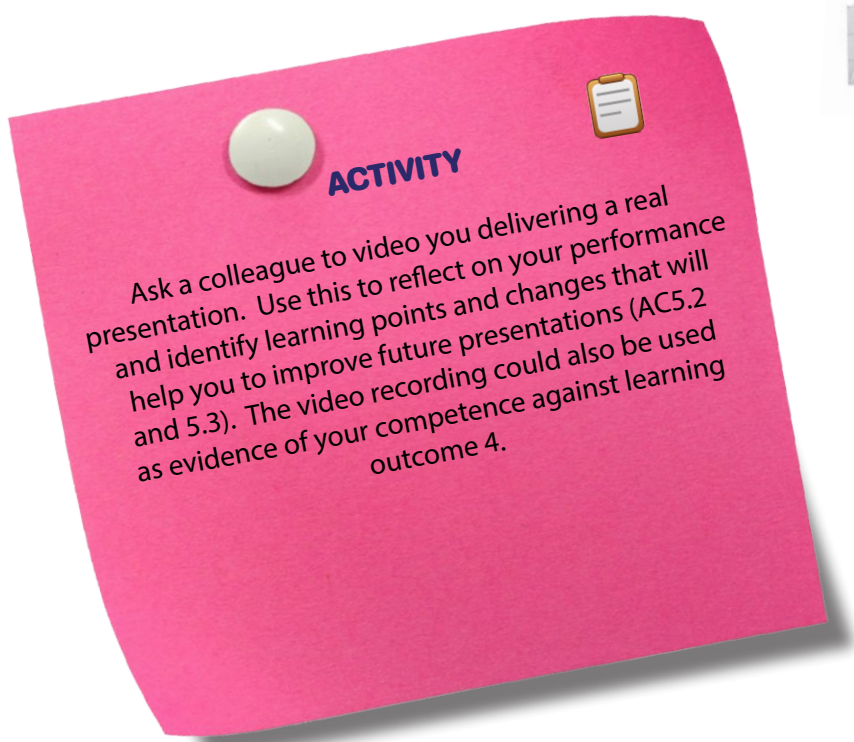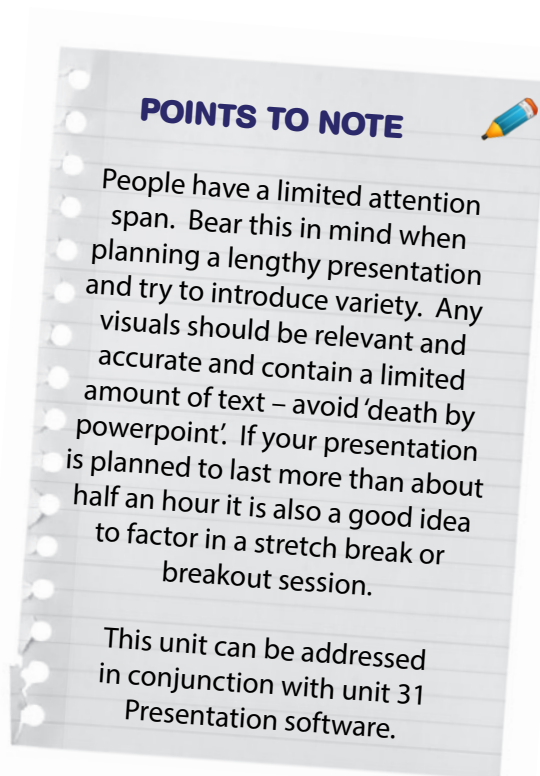5.1   Collect feedback on the presentation
5.2   Reflect on own performance and identify learning points
5.3   Evaluate the presentation and own performance and identify changes that will improve future presentations.

Key terms

Contingency planning: Anticipating problems, situations, questions, etc. that might arise when delivering a presentation and planning appropriate ways of dealing with these.

Enhancing a presentation: Adding value to the presentation in a way which improves the likelihood of you achieving your objectives. For example, if your objective is to impart complex statistical information, it would be appropriate to provide hand outs summarising the details. On the other hand, if your objective is to encourage lateral thinking and stimulate ideas, you might consider engaging your audience by asking open questions.

POINTS TO NOTE ✏️

People have a limited attention span. Bear this in mind when planning a lengthy presentation and try to introduce variety. Any visuals should be relevant and accurate and contain a limited amount of text – avoid 'death by powerpoint'. If your presentation is planned to last more than about half an hour it is also a good idea to factor in a stretch break or breakout session.

This unit can be addressed in conjunction with unit 31 Presentation software.

ACTIVITY 📋

Ask a colleague to video you delivering a real presentation. Use this to reflect on your performance and identify learning points and changes that will help you to improve future presentations (AC5.2 and 5.3). The video recording could also be used as evidence of your competence against learning outcome 4.

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