



Business & Computing – Senior Phase Course Overview

In the Business & Computing Department, we pride ourselves on preparing students for the rapidly evolving world of technology, business, and enterprise. In our department, students develop essential skills and knowledge that open doors to exciting careers and equip them with practical expertise for the modern workplace.

Here are the courses on offer within our faculty for Senior Phase pupils –

Accounting

Accounting is a key function in all organisations. Effective accounting procedures can provide timely and relevant information to management, helping organisations perform successfully.

Studying Accounting will enable you to acquire the skills and knowledge necessary for understanding and taking part in the world of business. Even if you are not planning a career in accounting, this subject helps to improve your personal effectiveness by developing your ability to think logically, work accurately, make decisions and solve problems.

The skills that you develop in Accounting are useful in many careers such as finance, IT consulting, tax planning and management consulting.

National 5 Accounting (SCQF Level 5)

Entry requirements: No prior attainment needed but studying Accounting in S3 is preferred.

Course Summary: National 5 Accounting has a large practical component. You will learn how to prepare and present a range of accounting statements and analyse information to make decisions. You can then apply your skills in an assignment that communicates financial information to people who are interested in an organisation's performance.

The course comprises **two** areas of study.

Financial accounting

You will develop skills, knowledge and understanding to prepare, interpret and analyse financial accounting information by using the relevant accounting concepts and techniques. This information is used by stakeholders to assess their organisation's current financial position.

You will learn:

- what a Sole Trader is
- the duties, scope and responsibilities of the financial accountant
- how to prepare business documents, such as invoices, credit notes and statements of account, including VAT calculations

- how to prepare ledger accounts, trial balances, and financial statements in line with current accounting practice
- correction of errors, and calculating and interpreting ratios
- sources of finance for a sole trader.

Management accounting

You will develop skills, knowledge and understanding of internal accounting information, and be able to prepare this using a range of basic accounting techniques. This information is used by management when making decisions about the future planning and control of their business.

You will learn:

- the duties, scope and responsibilities of the management accountant
- costing theory: fixed, variable, direct and indirect costs
- calculating inventory values using first in, first out (FIFO), and last in first out (LIFO)
- labour costing: recording and calculating wages, and overtime and bonuses
- how to produce overhead analysis statements
- break even: calculation and analysis
- budgeting, and decision making
- how to use formulae when completing spreadsheets.

Assessment: The course assessment has **two** components **totalling 180 marks:**

- Component 1: question paper – worth 130 marks (consisting of two sections, section 1 worth 70 marks, and section 2 worth 60 marks)
- Component 2: assignment – worth 50 marks.

For the assignment component, you will be asked to complete a series of tasks to prepare accounting information and financial statement, making appropriate use of spreadsheets. You may be required to use this information to aid decision making, analyse the organisation's financial position or make recommendations for the future.

Progression: If you are successful in passing National 5 Accounting, there is the potential to progress to Higher Accounting.

Many college and university courses in management related subjects often require students to undertake an accounting unit in their first or second year and the skills and knowledge gained in National 5 Accounting will stand any pupil in good stead.

There are many careers which hold accounting skills in high regard and those looking for a career in Accountancy, Administration and Management, Finance, purchasing or sales will benefit from the knowledge obtained during the course.

Higher Accounting (SCQF Level 6)

Entry requirements: A pass at National 5 Accounting is recommended. Learners with strong numeracy skills or experience in business-related subjects may also progress to Higher Accounting.

Course Summary

Higher Accounting builds on the practical and theoretical foundations developed at National 5. You will deepen your understanding of how financial and management accounting information is prepared, interpreted and used by a wide range of stakeholders. The course develops analytical thinking, accuracy and problem-solving skills, enabling you to evaluate financial performance and support decision making in more complex business environments.

The course comprises two areas of study:

Financial Accounting

You will extend your skills, knowledge and understanding of financial accounting concepts, techniques and regulatory frameworks. You will learn to prepare more detailed financial statements and analyse financial information to assess organisational performance.

You will learn:

- the characteristics, advantages and disadvantages of different business structures, including partnerships and limited companies
- how to prepare partnership financial statements, including appropriation accounts and partner current accounts
- how to prepare company financial statements, including statements of financial position and income statements
- depreciation methods and the treatment of non-current assets
- accruals, prepayments, bad debts and allowance for doubtful receivables
- extended correction of errors and suspense accounts
- ratio analysis: calculation, interpretation and evaluation of profitability, liquidity and efficiency ratios
- the role of financial accounting in meeting legal, regulatory and stakeholder requirements

Management Accounting

You will develop more advanced skills in preparing internal accounting information used for planning, control and decision making. You will learn to apply costing techniques and evaluate financial data to support strategic choices within an organisation.

You will learn:

- the role and responsibilities of the management accountant in supporting business planning
- absorption and marginal costing techniques
- overhead apportionment, allocation and absorption
- job, process and service costing
- contribution theory and decision-making techniques, including limiting factors and make-or-buy decisions
- preparation and interpretation of cash budgets and flexible budgets
- variance analysis and its use in performance evaluation
- spreadsheet skills for processing, analysing and presenting accounting information

Assessment

The course assessment has two components totalling **170 marks**:

- **Component 1: Question Paper – 130 marks** A mix of computational and analytical questions covering both financial and management accounting.
- **Component 2: Assignment – 40 marks** You will complete a practical assignment involving the preparation, analysis and interpretation of accounting information, making effective use of spreadsheets. You may be required to evaluate financial performance, support decision making or make recommendations for future action.

Progression

Success in Higher Accounting can lead to:

- Advanced Higher Accounting
- HNC/HND courses in Accounting, Business, Finance or related fields
- university courses in business-related disciplines
- employment or apprenticeships in accountancy, finance, administration, management or the wider business sector

Higher Accounting provides a strong foundation for anyone considering a career in finance, business management, accountancy, banking, data analysis or entrepreneurship. The analytical and numerical skills developed are highly valued across many industries.

Administration & IT

Administration is a growing sector which cuts across the entire economy and offers wide-ranging employment opportunities. Administrative and IT skills have extensive application not only in employment but in other walks of life.

National 4/5 Administration & IT (SCQF Levels 4 and 5)

Entry requirements: No prior attainment needed but studying Administration & IT in S3 is preferred.

Course Summary: The National Courses in Administration and IT enables learners to develop skills in word-processing, spreadsheets, databases and desktop publishing software.

Assessment: Pupils will be working towards gaining a qualification in the Senior Phase. National 4 and 5 courses have distinct units that pupils must pass to gain an overall award:

- Admin Practices
- Communication in Admin
- IT Solutions for Administrators
- Added Value/Course assessment

Progression: If you are successful in passing National 4, you can progress to National 5 Administration & IT. You may want to consider Level 5 Digital Media. If you pass National 5 Administration & IT, there is the potential to progress to Higher Administration & IT.

Higher Administration & IT (SCQF Level 6)

Entry Requirements:

- Pass at National 5 Level

Course Summary: The Higher course consists of three units:

- Administrative Theory and Practice
- IT Solutions for Administrators
- IT Communication in Administration

Assessment: The course has internal assessments which must be passed to gain an overall award. Pupils will undertake an IT based assignment worth 70% of the marks and an external written paper worth 30% of the marks

Progression: Future career paths could include; banking, accounting, insurance, civil service, travel and tourism, office management, clerical work, event management, local government, court administration, health service administration.

Business Management

The study of Business is designed for all learners, but may be of greatest appeal to those with an interest in business, whether that be in developing an understanding of the modern business environment, and/or finding out how and why people set up in business.

National 4/5 Business Management (SCQF Levels 4 & 5)

Entry requirements: No prior attainment needed but studying Business Management in S3 is preferred.

Course Summary: The National Courses in Business/Business Management enable learners to develop skills and attributes which include having an enterprising attitude, decision making and the development of enterprise and employability skills.

In S4, pupils will be working towards gaining a qualification in the Senior Phase. National 4 and 5 courses involve the completion of internal assessments. Pupils must pass these units to gain an overall award:

- Understanding Business
- Marketing and Operations
- People and Finance

Higher Business Management

Entry Requirements

- National 5 pass in Business Management

The Study of Business Management will focus on the analysis of key functional areas of businesses.

The course content has 3 units:

- Understanding Business
- Management of People and Finance
- Management of Marketing and Operations

Business Management offers opportunities for individuals to develop crucial skills and knowledge which allow them to access, understand and contribute to the dynamic and complex business and information environment. Whatever the career pathway or progression route, Business Management enhances individual effectiveness.

Assessment: The course has internal assessments which must be passed to gain an overall award. Pupils' final grade will be determined by a combination of a Business Management externally assessed question paper and a business-related assignment.

Progression: If you are successful in passing National 4, you can progress to National 5 Business Management. You may want to consider Level 5 Digital Media. If you are successful in passing National 5 Business Management, there is the potential to progress to Business Management. Future career paths could include Business Analyst, Financial Accountant, Marketing Executive, Human Resources, Financial Advisor, Civil Servant, Entrepreneur, Systems Analyst, and Economist.

Higher Business Management (SCQF Level 6)

Entry Requirements: National 5 pass in Business Management.

Course Summary: The Study of Business Management will focus on the analysis of key functional areas of businesses.

The course content has 3 units:

- Understanding Business
- Management of People and Finance
- Management of Marketing and Operations

Business Management offers opportunities for individuals to develop crucial skills and knowledge which allow them to access, understand and contribute to the dynamic and complex business and information environment. Whatever the career pathway or progression route, Business Management enhances individual effectiveness.

Assessment: The course has internal assessments which must be passed to gain an overall award. Pupils' final grade will be determined by a combination of a Business Management externally assessed question paper and a business-related assignment.

Progression: Future career paths could include Business Analyst, Financial Accountant, Marketing Executive, Human Resources, Financial Advisor, Civil Servant, Entrepreneur, Systems Analyst, and Economist.

Computing Science

Computing develops learners computational thinking and problem-solving skills which are essential for all pupils entering the workplace. Pupils will develop programming skills in two different environments, both with real world connections. There is a mixture of individual and collaborative group work throughout the course where pupils explore a

variety of specialist areas through practical and investigative tasks. Pupils will have the opportunity to develop thinking skills and skills in numeracy, employability, enterprise and citizenship.

National 4/5 Computing Science (SCQF Levels 4&5)

Entry requirements: No prior attainment needed but studying Computing Science in S3 is preferred.

Course Summary: The Computing Course enables learners to develop skills in analysis and problem solving, design and modelling, developing and implementing solutions, and evaluating digital solutions. Course activities also provide opportunities for pupils to enhance skills in planning and organising, working independently and in teams, critical thinking and decision making, research, communication and self and peer evaluation, in a range of contexts.

In S4 pupils will complete the following two units:

- Software Design and Development
- Information System Design and Development

The course embeds the development of a range of literacy and numeracy skills and considers various aspects of Health & Wellbeing. Note that Computing Science counts as a Science subject.

Assessment:

Progression: If you are successful in passing National 4, you can progress to National 5 Computing Science. You may want to consider Level 5 Digital Media or Cyber Security courses. If you are successful in passing National 5, you can progress to Higher Computing Science.

Higher Computing

Entry Requirements: National 5 pass in Computing Science

Course Summary: In addition to the Course assessment, the Course includes two mandatory Units –

Software Design and Development and Information System Design and Development

Each of these Units is designed to provide progression from the related Unit at National 5 and to related Units at Advanced Higher.

Assessment: All Units are internally assessed against the given SQA requirements.

Course Assessment: consists of two components with weightings as follows:

Written examination 60% Practical coursework 40%

Progression: Computing science is a fast-moving field that brings together many disciplines, including mathematics, programming, physics, engineering, the natural sciences, psychology and linguistics. It will also provide you with essential skills required for employment and further education. Note – It is essential to have coding skills to study Physics at university. The world has thousands of unfilled jobs requiring Computing Science skills.

Cyber Security (SCQF Level 5)

Entry Requirements: It is recommended that those taking the course should have some prior experience in Computing Science in S3.

Course Summary: Cyber Security is designed to raise awareness of cyber security and fill the current skills gap in this field. They will encourage learners to improve their cyber hygiene and enable them to identify security weakness safely, legally and ethically. They will also help learners to contribute more safely to virtual communities.

Ethics and the law are fundamental aspects of these awards. Ethical considerations are included in every component Unit, and legislative considerations are included in all appropriate Units. The aim of the awards is to produce knowledgeable and skilled individuals who are aware of the potential misuses of, and unauthorised access to, computer systems but who use these competences for legal and ethical purposes.

This course contains 3 units:-

- Data Security
- Ethical Hacking
- Digital Forensics

Assessment: This subject is assessed internally by completing work and gathering evidence which displays an understanding of the core aspects of the course. There is no SQA exam

Progression: Cyber Security can form the basis for further study in Computing Science & Cyber Security in school, college, university and future employment opportunities. This course is not only suitable for those who are interested in Computing Science, but also those who wish to pursue a career in Law, Forensics, Criminology and Ethics.

Digital Media (SCQF Level 5)

Entry Requirements: It is recommended that students have some prior experience in Digital Literacy or Creative Media in S3. A basic understanding of technology and creativity will be beneficial, but no specific prior qualifications are required.

Course Summary: Digital Media is designed to provide students with the skills and knowledge needed to create, manipulate, and evaluate digital media products. This course will encourage learners to explore various forms of digital media, such as video, animation, and graphics, while developing an understanding of the impact of digital media on society. The course also focuses on fostering creativity and technical skills, preparing students for roles in digital media creation, editing, and management.

Ethics and law are integral parts of this course, with particular attention given to the responsible use of digital media. Learners will explore legal and ethical considerations in the creation and distribution of digital content, including copyright laws and digital privacy. The aim of the course is to produce skilled and ethical individuals who can use digital media tools to communicate effectively while adhering to industry standards and regulations.

This course contains **3 units**:

- **Digital Media Content Creation**
- **Digital Media Tools and Techniques**
- **Project Planning and Production in Digital Media**

Assessment: The Digital Media course is assessed internally through practical tasks, project work, and a portfolio of evidence that demonstrates the student's ability to apply the skills learned. There is no final SQA exam.

Progression: Digital Media can provide a pathway for further study in Creative Industries, Digital Media, and Computing Science in school, college, or university. This course is ideal for students interested in pursuing careers in media production, graphic design, animation, video editing, or digital marketing. Additionally, it offers valuable skills for those looking to work in industries such as advertising, web development, and content creation.

Duke of Edinburgh's Award

The Business and Computing department are leaders within the school for offering the Duke of Edinburgh's (DofE) Award.

What is the Duke of Edinburgh's Award?

The DofE is a life-changing adventure you don't want to miss. It's about going the extra mile – learning new skills for work and life, getting fitter, helping others, and exploring the countryside. Millions of young people in the UK have already done their DofE and gained a widely recognised personal achievement award. Employers, Universities and Colleges all highly value the skills and experience that you gain from completing an award.

Adventurous, caring, sporty, creative... however you might describe yourself, the DofE is for you.

Anyone in a school year in which you turn 14 to aged 24 can take part. There are three progressive levels of programmes which lead to a Bronze, Silver or Gold DofE Award.

To achieve your Bronze Award, you'll need to complete your own programme of activities in Volunteering, Physical, Skills sections then train for and complete a 2 day (1 night) outdoor expedition.

To achieve your Silver Award, you'll need to complete the same 4 sections as Bronze above but spend between 6 and 9 months on these showing progression and development. If you are progressing from Bronze you can choose the same activities but need to show increased involvement and commitment. The expedition section is where the greatest gains in personal development, confidence and resilience are seen. You will train and plan for 2 expeditions each over 3 days and 2 nights and usually camping. On the second (qualifying) expedition you will be assessed on your teamwork, campcraft and navigation skills.

Why do your DofE?

From the first day to the last it's a real adventure. Every section gives you something different – that's the fun of it! Learners enjoy loads of new experiences, discover talents they never thought they had and challenge themselves. Plus you'll do things you love and get a kick out of. It's a real buzz!

Then there's all the other stuff:

- ✓ achieving an Award will give learners skills, confidence and a view on life that everyone is looking for, from employers to colleges and universities
- ✓ learners' getting recognised for doing things you want to do (and may even be doing already)
- ✓ learners' making a difference to other people's lives and your community
- ✓ recognised by Universities and employers