



QQI

Quality and Qualifications Ireland  
Dearbhú Cáilíochta agus Cáilíochtaí Éireann

**AWARD-TYPE DESCRIPTORS (AWARD CLASS: PROFESSIONAL) FOR THE  
ALIGNMENT OF PROFESSIONAL AWARDS AT NFQ LEVELS 7, 8 AND 9.  
TRANSLATED FOR USE IN THE ALIGNMENT OF PROFESSIONAL  
QUALIFICATIONS IN ACCOUNTANCY**

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# Award-type Descriptors (Award Class: Professional) For the Alignment of Professional Awards at NFQ Levels 7, 8 and 9.

Translated for Use in the Alignment of Professional Qualifications in Accountancy

## INTRODUCTION

The National Framework of Qualifications (Framework or NFQ) includes Award-type Descriptors for the Alignment of Professional Awards at NFQ Levels 7, 8 and 9. In April 2014 QQI adopted Policy and Criteria for Recognising Professional Awards within the National Framework of Qualifications. The policy depends on these award-type descriptors.

Anticipating the reopening of the alignment process for recognition of professional awards within the NFQ, QQI, in mid-2013, assembled an expert group comprising representatives from four of the biggest professional accountancy bodies in Ireland and others (listed below), to 'translate' the professional award type descriptors. It was considered that having such a translation could make the process for the alignment of professional accountancy qualifications more straightforward for all involved. QQI asked the group to translate the descriptors at all three available levels (i.e. 7-9) recognising that not all professional qualifications are necessarily at the same Framework level. The expert group comprised:

- Frances Ruane (Chair), Director, Economic and Social Research Institute
- Shane Balzan<sup>1</sup>, Head of Syllabus Development, CIMA
- Catherine Edwards, Director of Qualifications, ACCA
- Paul Heaney, Director of Education and Training, CPA Ireland
- Ronan O'Loughlin, Director of Education and Training, Chartered Accountants Ireland
- Helen Hall, Chief Executive, IAASA (and after the first meeting IAASA was represented by Máire Colivet, Project Manager)
- Aileen Pierce, Associate Professor in Accountancy, UCD
- Pauline Weetman, Professor Emerita of Accounting, University of Edinburgh Business School
- Irene Butler, Head of Human Resources, BNP Paribas

Following the first meeting, the membership of the group was increased to include representatives of the other five professional accountancy bodies active in Ireland:

- AIA Association of International Accountants
- CIPFA Chartered Institute of Public Finance and Accountancy
- ICAEW Institute of Chartered Accountants in England and Wales
- ICAS Institute of Chartered Accounts of Scotland
- IIPA Institute of Incorporated Public Accountants

The professional award alignment descriptors concern alignment with the NFQ. They serve no professional regulatory purpose.

## GUIDE TO ANNOTATIONS IN THE WORKING DRAFT

Grey text: Commentary and glosses

*Red italicised text:* Auxiliary material for applying the descriptors to professional qualifications in accountancy (the original descriptors together with the auxiliary material constitute the translation).

Black/blue text: The already-established NFQ Award-type Descriptor for the Alignment of Professional Awards at NFQ Levels 7, 8 and 9.

1 See explanatory memorandum.

# Award-type Descriptors (Award Class: Professional) For the Alignment of Professional Awards at NFQ Levels 7, 8 and 9.

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## FOREWORD

*These award-type descriptors are intended for use with QQI's Policy and Criteria for Recognising Professional Awards within the National Framework of Qualifications (Framework or NFQ). This policy will be also referred to here by its shorter title Policy and Criteria for Recognising Professional Awards. Alignment is the name given by QQI to the process for the recognition of professional awards within the Framework. In due course QQI will publish more general policy on recognition of awards within the Framework (covering diverse kinds of awards). Ideally the Policy and Criteria for Recognising Professional Awards within the NFQ would have followed the more general policy rather than preceding it. However, QQI considered that the need to reopen the process for the alignment of professional awards outweighed the benefits of a more natural development sequence. The Policy and Criteria for Recognising Professional Awards will be supported by more detailed guidelines to be published by QQI. As these have yet to be developed and published, some guidance is included here as part of this translation and to aid its interpretation.*

*The National Framework of Qualifications (Framework) is described in detail elsewhere. In essence it is a system of 10 levels for comparing education and training qualifications. Framework Levels are defined by the Framework's Grid of Level Indicators. This 10 × 8 grid forms the kernel of the Framework. The Framework includes a variety of academic award-type descriptors linked with Framework Levels. Higher levels in the Framework reflect more intellectually challenging knowledge, skill and competence demands—this progression is reflected in the Grid of Level Indicators and in the various award-type descriptors that form part of the Framework.*

*The alignment criterion in the Policy and Criteria for Recognising Professional Awards that most closely concerns the descriptors in this document is that “the minimum expected knowledge, skill and competence (i.e. the minimum standard) to be attained by a candidate before the professional award may be made (conferred) and the volume of newly certified learning shall be consistent with the Professional Award-type Descriptor defined at the NFQ Level at which alignment is sought.” This criterion should be interpreted with reference to the descriptor as a whole. The minimum standard for the professional award as a whole needs to be consistent with the (translated) descriptor as a whole in the opinion of the expert panel appointed to undertake the external assessment before it can recommend that QQI make an alignment. It is neither necessary nor desirable to map the descriptor word by word or sentence by sentence to the professional award's expected learning outcomes. This does not mean that one can ignore elements of the descriptor but rather that when interpreting it, one must consider all the parts as interacting and mutually supporting. Alignment involves expert opinion informed and*

*guided by the descriptor and cannot be reduced to mere textual analysis.*

*Alignment of a professional award with the Framework involves establishing consistency with one of the Framework's professional award-type descriptors. Alignment of a professional award at a particular Framework Level does not imply or require that the professional award is equal in other respects to any particular academic award aligned at the same level. The academic awards and professional awards at the same Framework Level are each linked with the Grid of Level Indicators but not directly with each other.*

*Professional awards are awards made by professional bodies for professional purposes. They are distinct from academic awards made by education and training bodies for education and training purposes. Nevertheless, the two kinds of awards may have much in common. Professional purposes are served by education and training awards. Education and training purposes can involve preparation for professional awards. Typically professional awards are pre-requisites for professional practice under the auspices of the relevant professional body. They confirm that a person has the knowledge, skill, and competence required to meet the day-to-day challenges likely to be encountered in professional practice (possibly probationary practice). Naturally, these skills will have to be practised over an extended period before they reach the fullness of their development. However, it is important to be clear that it is the minimum expected learning required—before the professional award is made—that must be consistent with the award-type descriptor. Learning that happens after the professional award is made is irrelevant for the purpose of determining the Framework Level of the award.*

*The translation of these descriptors is intended for use when aligning professional awards in the broad field of accountancy. They may also be useful in cognate fields. The descriptor does not define the knowledge, skill and competence to be expected of a professional accountant. Such a definition would be a matter for the accountancy professional bodies and for professional regulators in respect of regulated functions (as the professional title 'accountant' is not currently regulated in Ireland).*

*Accountancy practitioners are regulated by national and international law, standards and codes and professional accountancy qualifications are subject to professional regulation. Professional accountancy bodies are similarly regulated by national and international laws, standards and codes. This descriptor and the corresponding alignment process are concerned exclusively with professional qualifications that have already emerged from that regulatory process. Bodies seeking to have their qualifications aligned should be able to detail regulations with which they comply and show how this compliance has been demonstrated. The Policy and Criteria for Recognising Professional Awards sets out more specific eligibility criteria.*

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*In this descriptor, the levels of learning are cumulative—learning at Level N assumes attainment of Level N-1—the blue text in the core part of the descriptor is learning attained from a lower level. The cumulative principle also applies to the auxiliary text. However, the auxiliary text is sometimes drafted in a level-dependent way i.e. its interpretation is a function of 'level'. Such level-dependent text is normally repeated at each level to emphasise that learners have to demonstrate increasing competence consistent with their increasing level.*

*Notwithstanding this, in certain rows in the table below certain statements concerning knowledge, skill and competence are repeated at more than one level. This does not mean that the expected learning is invariant. Rather, the terms are to be interpreted differently as the level increases. For example, 'complex' in the context of Level 7 is very different from 'complex' in the context of Level 9.*

*Throughout this document statements must be interpreted in the context of the overall Level.*

*Several important terms appear frequently in the descriptor and/or the auxiliary text and have specialised meanings that are narrower than their dictionary definitions. These are defined just below and these definitions should be studied before attempting to interpret the descriptor or its translation. They are underlined in bold where they first appear.*

## NOTES: (THESE NOTES ARE PART OF THE DESCRIPTOR)

**World-view:** A set of fundamental beliefs, attitudes, values, etc., determining or constituting a comprehensive outlook on life, the universe, etc. Oxford Dictionary 1997

**Research:** The word 'research' is used to cover a wide variety of activities, with the context often related to a field of study; the term is used here to represent a careful study or investigation based on a systematic understanding and critical awareness of knowledge. The word is used in an inclusive way to accommodate the range of activities that support original and innovative work in the whole range of academic, professional and technological fields, including the humanities, and traditional, performing, and other creative arts. It is not used in any limited or restricted sense, or relating solely to a traditional 'scientific method'. Framework for Qualifications of the European Higher Education Area 2005 (and Dublin Descriptors before this)

**Cumulative levels:** Note that the levels of learning are cumulative—learning at Level N assumes attainment of Level N-1—the blue text is learning attained from a lower level.

**Domain:** A domain, for this purpose, is an area of knowledge or expertise within the accountancy profession, such as management accounting, taxation, financial accounting, financial control, auditing, and insolvency.

**Ethics:** The descriptor on attitudes addresses world-view as defined in the first note in this list (above) and the auxiliary text links this explicitly with professional ethics. Learning outcomes are not independent of each other and these attitudinal outcomes are expected to pervade. The importance of professional ethics is also underlined in the row dealing with exercising autonomy and judgement (9)—again the manner in which autonomy and judgement is exercised is expected to pervade. In particular, in a professional realm, the key ethical principles of integrity, objectivity, personal competence and due care, confidentiality, professional behaviour, professional values and considering the public interest are expected to pervade.

**Knowledge:** This is the form of learning outcome commonly identified with declarative knowledge. Declarative knowledge is the cognitive representation of ideas, events or happenings. It can be derived empirically from practical or professional experience as well as from formal instruction or study. Such knowledge has meaning outside any specific context of application or practice. It can comprise description, memory, understanding, thinking, analysis, synthesis, debate and research. Any new knowledge is not simply added to the knowledge a learner has before, but is conditioned by the nature, richness and structure of one's previous knowledge and, furthermore, serves to modify and restructure the latter, however partially.

**Scenario:** A scenario is set, based on real-world events but suitably anonymised. For example at Level 9, there are complex and ill-defined problems which have outcomes that will be, in part or in total, unpredictable. The examples given in Row 8 are for illustration of relative complexity and are not intended to be prescriptive as to technical content.

**Level-dependent terms:** Terms like 'complex' are to be interpreted in the context of the Framework Level at which they appear. The term 'complex' in the context of Level 7 is different from the same term 'complex' in the context of Level 9.

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	<b>Thread</b> Threads (rows) facilitate making comparisons between levels (columns). The indicators are cumulative; a qualification at L9 should satisfy or exceed the requirements for one at L8 or L8.	<b>L7</b> Level descriptors are arranged in columns	<b>L8</b>	<b>L9</b>
<p>The Award-type Descriptors for the Alignment of Professional Awards at NFQ Levels 7, 8 and 9 (black and blue text) are part of the National Framework of Qualifications. They are designed to be used for the alignment of professional awards in any discipline.</p> <p>The auxiliary material presented in this document (red text) is part of the translation of the descriptors. It must be used in any self-assessment submitted with an application for alignment of a professional accountancy award (by an eligible body). It must be used in any external assessments undertaken to make recommendations on applications for alignment. The auxiliary material guides the localisation of the general descriptors. The auxiliary material does not replace the descriptors nor change their NFQ Level but is to be used to interpret them. The original descriptors together with the auxiliary material constitute the translation of the award-type descriptor.</p> <p>Each thread indicator (i.e. expected learning outcome element in this table) should be used in conjunction with the other indicators at the same level and in the context of those at different levels. It is also important to look at all the strands in parallel when using them to determine the level of a professional qualification.</p> <p>The footnotes and endnotes form part of the translated descriptor.</p> <p>The auxiliary material is based on material originally developed by an expert group whose members are listed at the beginning of this document.</p>				
		<b>Level 7 Professional Award</b>	<b>Level 8 Professional Award</b>	<b>Level 9 Professional Award</b>
<b>1 Volume</b>	(1) Volume of corresponding programme	<b>7(1) Variable. Normally the volume of newly certified learning will be at least 30 credits or equivalent however, in exceptional conditions this may be waived by the Authority.</b>	<b>8(1) Variable. Normally the volume of newly certified learning will be at least 30 credits or equivalent however, in exceptional conditions this may be waived by the Authority.</b>	<b>9(1) Variable. Normally the volume of newly certified learning will be at least 30 credits or equivalent however, in exceptional conditions this may be waived by the Authority.</b>
	This part relates to 'newly certified' learning.	This part specifies 'newly certified' learning. Alignment involves (where applicable) the recognition of the quantity of ECTS credit <sup>2</sup> to be associated with the professional award. Credit recognition is intended to be a helpful addition to the recognition of the level of the professional award within the Framework. Wide variations in credit are possible for different professional awards aligned at the same Framework level. This is because professional awards are often capstone awards that follow a sequence of prior educational qualifications many of which are already credit bearing. The minimum credit value in the descriptor is provided to discourage recognition of awards that involve little learning that is not already recognised through formal qualifications (i.e. involving little newly certified learning) but even this minimum credit criterion can be waived in exceptional cases.		
<b>2 Purpose</b>	(2) The uses to which the knowledge, skill and competence will be put	7(2) The knowledge, skill and competence acquired are proper to autonomous professional practice typically in a structured setting or in an organisation, as well as relevant to personal development, participation in society, employment and study including access to additional formal education and training	8(2) The knowledge, skill and competence acquired are proper to independent professional practice, well as relevant to personal development, participation in society, employment and study including access to additional formal education and training	9(2) The knowledge, skill and competence acquired are proper to advanced and/or innovative independent professional practice, well as relevant to personal development, participation in society, employment and study including access to additional formal education and training

<sup>2</sup> See ECTS Users' Guide 2013, available online at <http://europass.cedefop.europa.eu/en/documents/european-skills-passport/europass-mobility/info-for-necs/ects-user-guide> (retrieved 15/04/2014).

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	<p>Interpreting the descriptor for professional accountancy qualifications at each level</p> <p>The auxiliary material is part of the translated descriptor</p>	<p>Technical competence in tackling well defined problems is the hallmark at this level</p>	<p>At this level advanced technical competence within a domain (generally) is required with a capacity for scenario based problem solving</p>	<p>At this level people are expected to be able to function in multidisciplinary and or cross-functional contexts within business, finance, and accounting and have capacity for problem solving in complex business scenarios and integrated thinking across domains</p>
<b>3 Knowledge— Breadth and Kind</b>	(3) Knowledge scope and coherence	7(3) Broad and up-to-date general knowledge and specialised knowledge of a variety of areas comprising a professional discipline and of the connections between these areas and with related disciplines	8(3) Broad and up-to-date general knowledge and specialised knowledge of a variety of areas comprising a professional discipline and of the connections between these areas and with related disciplines; to include knowledge about recent developments and trends in the professional discipline or its practice	9(3) Broad and up-to-date general knowledge and specialised knowledge of a variety of areas comprising a professional discipline and of the connections between these areas and related disciplines; to include knowledge about recent developments and trends in the professional discipline or its practice
	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	Knowledge of recent developments and trends appropriate to Level 7 is expected and concerns being informed on current practice at this level.	Knowledge of recent developments and trends appropriate to Level 8 is expected and concerns being informed on current practice at this level	Knowledge of recent developments and trends appropriate to Level 9 is expected and concerns being informed on current practice at this level
	(4) Knowledge structure	7(4) Understanding of facts, concepts, rules, models, schools of thought, methods, technology; their development and limitations; and how they arise and are applied in current professional practice	8(4) Critical understanding of facts, concepts, rules, models, schools of thought, methods, technology; their development and limitations; and how they arise and are applied in current professional practice	9(4) Comprehensive and critical evaluation of current developments and trends in the relevant professional or academic literature and as the basis for research or innovation and strategic change and leadership
	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	This strand has to do with how professional knowledge is developed and structured	At this level people must be able to critique concepts, rules, standards, methods or equivalent and how they are applied	<u>Research</u> <sup>3</sup> here and elsewhere must be interpreted consistently with the definition at the end of the foreword and for the accountancy profession this involves knowledge and skills of investigation, critical analysis, enquiry, sceptical analysis.
	(5) Knowledge of issues	7(5) Knowledge of the context for professional practice (including regulatory, economic, scientific, technological, social and cultural aspects) and awareness of other disciplines likely to be encountered as a practitioner and member of the profession	8(5) Knowledge of the context for professional practice (including regulatory, economic, scientific, technological, social and cultural aspects) and of significant issues at the interfaces with related disciplines and professions	9(5) Knowledge of the wider context for practice in the profession including critical awareness and anticipation of the fundamental issues for the profession and at the interfaces with other disciplines and professions



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	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	<p>For professional qualifications in accountancy, the term 'including' in parentheses should be replaced by 'such as' and the term '<u>ethical</u>' should be included within the parentheses.</p> <p>The knowledge of issues must include knowledge<sup>4</sup> of the regulatory framework and environment and particularly the legal and regulatory mandates for certain professional accountant functions</p> <p>Knowledge of issues must be appropriate to professional practice at this level (i.e. considered appropriate by peers in the profession (national and international))</p> <p>Understanding of the relevance and importance of accountancy in the working of the capital markets and in the wider public interest.</p> <p>The knowledge of context for professional practice should include knowledge of professional <u>ethics</u> and its application, why ethics are important and how ethics are put into practice</p>	<p>For professional qualifications in accountancy, the term 'including' in parentheses should be replaced by 'such as' and the term '<u>ethical</u>' should be included within the parentheses.</p> <p>The knowledge of issues must include knowledge (and understanding) of the regulatory framework and environment and particularly the legal and regulatory mandates for certain professional accountant functions</p>	<p>Knowledge of the wider context here can be understood as demonstrated awareness of the wider context</p> <p>Knowledge of issues includes</p> <ul style="list-style-type: none"> <li>Vertical and horizontal interactions within the profession</li> <li>Interfaces with and dependencies on other professions within their own domain</li> <li>Personal and professional limitations</li> </ul> <p>Anticipation here means knowledge of trends</p>
<b>4 Skill and know-how—Range and Selectivity</b>	(6) Use cognitive and practical skills (analytical and synthetic) to solve problems	7(6) Select and apply advanced skills to analyse and respond to unpredictable and complex problems arising in the profession and its reflective practice	8(6) Select, modify and apply advanced skills to critically analyse, research (under close guidance) and formulate responses to unpredictable, complex and ill-defined problems arising in the profession and its reflective professional practice	9(6) Select, modify and apply advanced skills, including research <sup>5</sup> or innovation skills, to critically analyse, research independently and formulate responses to unpredictable, complex and ill-defined problems with many interacting factors, in order to develop new knowledge or procedures and integrate knowledge from other disciplines
	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	<p>Skills at this level enable (relatively) straight forward accountancy analysis in the context professional accountancy practice</p> <p>(The skill indicators for L7 NFQ are a good fit for the accountancy profession and may be used when interpreting the indicators here:</p> <p><i>"Recognition of limitations of current knowledge and familiarity with sources of new knowledge; integration of concepts across a variety of areas</i></p> <p><i>Demonstrate specialised technical, creative or conceptual skills and tools across an area of study."</i>)</p>	<p>Professional accountancy qualifications at this level require critical analysis skills in the context of professional accountancy practice</p> <p><u>Accountancy practice</u> means the practice of accountancy (and not only in 'a practice')</p>	<p>Professional qualifications at this level require the ability to</p> <ul style="list-style-type: none"> <li>Develop knowledge and procedures (e.g. internal control process or critique of same)</li> <li>Integrate from/explore other related <u>domains</u> (see the definition of domain on page 4)</li> </ul> <p>Professional qualifications at this level require</p> <ul style="list-style-type: none"> <li>the ability to tackle complex and ill-defined problems that have outcomes that will be, in part or in total, unpredictable</li> <li>the ability to critically analyse the information provided, with solutions integrating knowledge from several domains of knowledge</li> <li>the ability to develop and/or validate new procedures that respond to such problems</li> <li>the demonstration of advanced skills of investigation and problem solving;</li> </ul>
	(7) Draw insightful conclusions	7(7) Prepare evidence-based conclusions that take due account of social, disciplinary and ethical insights	8(7) Prepare and analyse evidence-based conclusions that take due account of social, disciplinary and ethical insights	9(7) Prepare and evaluate evidence-based conclusions that take due account of social, disciplinary and ethical insights.

4 Please see the note at the end of the foreword defining 'knowledge' and observe that knowledge is not restricted to 'declarative knowledge' and includes understanding.

5 See the definition at the end of the foreword.

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	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	Draw evidence-based conclusions from straightforward analyses  Taking account of social insights includes practising responsibly in the public interest	Relative to Level 7, the analysis skills at this level need to address more <b>complex</b> problems such as the consideration of other people's analyses and conclusions	More deeply <b>complex</b> problems can be tackled at this level.
	(8) Communicate and influence	7(8) Communicate information effectively, transfer one's knowledge and skills, and justify decisions, to specialists and non-specialists, including clients	8(8) Communicate advanced information, transfer one's knowledge and skills, and justify decisions, to specialists and non-specialists, including clients	9(8) Communicate complex information effectively, transfer one's knowledge and skills, and justify recommendations and research findings, to specialists and non-specialists, including clients; influence and lead professional practice
	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	Defined specific scenario <sup>5</sup> – identify a recommendation  For example, from structured information provided in a clearly prescribed situation, determine relevant information, carry out computations as needed, to take a decision, and discuss the relative merits of taking alternative action	Semi structured scenario – type of problem and solution level determined  For example, from a given semi-structured scenario, containing some detailed and complex data, identify, calculate and consider the impact on, for example, budgets and/or pricing decisions and discuss their implications.	Open-ended scenario <sup>6</sup> – consider outcome and who is to be influenced  This involves the ability to analyse complex, unstructured information drawn from across multiple domains and communicate decisions to relevant stakeholders. For example, analyse qualitative and quantitative data from a range of sources, selecting and interpreting the detailed information provided in the scenario, to write an appropriate report.  Leadership and influence here could include the ability to mentor or coach, lead a project, and present at workshops and seminars  Complex here includes the complexity of the context or environment
<b>Competence— Context, Role, learning-to-learn and Insight</b>	(9) Exercising autonomy and judgement	7(9) Exercise autonomy and judgement in applying knowledge and skills in a wide variety of contexts including professional practice and study	8(9) Exercise autonomy and judgement in applying knowledge and skills in a wide variety of complex contexts including professional practice and study,	9(9) Exercise autonomy and judgement in applying knowledge and skills in a wide variety of complex contexts, including professional practice and study, and transfer them to unfamiliar and emerging context
	Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively	Exercise autonomy and judgement consistent with the level of practice (Framework Level 7). This does not preclude the need for supervision. Judgement is not just about making objective technical decisions but also about making decisions about when to refer questions to those with greater expertise  Exercise autonomy and judgement in applying knowledge and skills in the context of standards of Professional Ethics that apply to professional practice at this level (Framework Level 7)	Exercise autonomy and judgement consistent with the level of practice (Framework Level 8). This does not preclude the need for supervision. Judgement is not just about making objective technical decisions but also about making decisions about when to refer questions to those with greater expertise  Exercise autonomy and judgement in applying knowledge and skills in the context of standards of Professional Ethics that apply to professional practice at this level (Framework Level 8)	Exercise autonomy and judgement consistent with the level of practice (Framework Level 9). This does not preclude the need for supervision. Judgement is not just about making objective technical decisions but also about making decisions about when to refer questions to those with greater expertise  Exercise autonomy and judgement in applying knowledge and skills in the context of standards of Professional Ethics that apply to professional practice at this level (Framework Level 9)
	(10) Exercising responsibility	7(10) Manage complex technical or professional activities or projects, taking responsibility for decision-making and decisions in unpredictable work or study contexts	8(10) Manage complex and innovative technical or professional activities or projects, taking responsibility for decision-making and decisions in unpredictable and unfamiliar work or study contexts, balancing responsibilities towards service-users and employer	9(10) Manage and transform work or study contexts that are complex, unpredictable and require new strategic approaches; take responsibility for decisions and contributing to professional knowledge and practice

6 See the definition at the end of the foreword elaborating the interpretation of the term 'scenario' in this context.



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	<p>Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively</p> <p>Acknowledge the levels of responsibility set out in professional standards and regulations for conduct.</p>	<p>This includes responsibility to society consistent with this Framework level (7).</p> <p>Responsibility extends to decision making and to engaging in reflective professional self-development</p> <p>When using this thread, take particular note of the 'Working with others' thread below (11).</p>	<p>This includes responsibility to society consistent with this Framework level (8).</p> <p>Responsibility extends to decision making and to engaging in reflective professional self-development</p>	<p>This includes responsibility to society consistent with this Framework level (9).</p> <p>Responsibility extends to decision making and to engaging in reflective professional self-development</p>
(11) Working with others		7(11) Act effectively in team roles and take responsibility for managing individuals and groups	8(11) Act effectively in team roles and take responsibility for managing individuals and lead complex and heterogeneous groups	9(11) Act effectively in team roles and take responsibility for managing individuals and lead complex and heterogeneous groups and for reviewing the strategic performance of teams
	<p>Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively</p>	<p>Working in teams involves taking responsibility for self-management (and sometimes the management of others) recognising one's and others' roles and due contributions consistent with this Framework level (7).</p>	<p>Working in teams involves taking responsibility for self-management (and where appropriate the management of others) recognising one's and others' roles and due contributions consistent with this Framework level (8).</p>	<p>Working in teams involves taking responsibility for self-management (and where appropriate the management of others) recognising one's and others' roles and due contributions consistent with this Framework level (9).</p> <p>The last part of the indicator might, for example, involve review of the performance of teams against strategy and/or lead a project team to deliver a significant or complex outcome against strategy</p>
(12) Learning and teaching		7(12) Take initiative to identify and address learning needs; seek necessary guidance when working independently	8(12) Manage learning tasks independently, professionally and ethically; seek necessary guidance when working independently and provide guidance to peers	9(12) Evaluate learning needs of self and others and take responsibility for continuing academic/professional development of same;
	<p>Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively</p> <p>Interpret teaching inclusively (i.e. it is to include coaching, mentoring, development, helping others to learn, or facilitating learning in the workplace)</p>	<p>An ethical approach to teaching and learning is required consistent with this Framework level (7), both for one's own learning and for the learning of others within the team as appropriate.</p>	<p>An ethical approach to teaching and learning is required consistent with this Framework level (8), both for one's own learning and for the learning of others within the team as appropriate.</p>	<p>An ethical approach to teaching and learning is required consistent with this Framework level (9).</p>
	The development of personal learning	<p>Capacity consistent with this Framework level (7) to take responsibility and develop one's learning through CPD after their initial training is completed</p> <p>Understand when their knowledge is insufficient and guidance should be sought.</p>	<p>Capacity consistent with this Framework level (8) to take responsibility and develop one's learning through CPD after their initial training is completed</p> <p>Understand when their knowledge is insufficient and guidance should be sought.</p>	<p>Capacity consistent with this Framework level (9) to take responsibility and develop one's learning through CPD after their initial training is completed</p> <p>Understand when their knowledge is insufficient and guidance should be sought.</p>
	The development of others	<p>Ensure, when acting as a member of a team, that those of a more junior grade or experience are given adequate instruction and guidance</p>	<p>Ensure, when acting as a member of a team, that those of a more junior grade or experience are given adequate instruction and guidance</p>	<p>Ensure, when acting as a member of a team, that those of a more junior grade or experience are given adequate instruction and guidance</p>
(13) Attitudes		7(13) Express an internalised personal world-view (see Notes below) manifesting solidarity with others at all levels including the personal, professional, societal, and environmental	8(13) Express a comprehensive internalised, personal and professional world-view, manifesting solidarity with others at all levels including the personal, professional, societal and environmental	9(13) Scrutinise and reflect on social and professional norms and relationships and act to change them in the interests of professional standards, society or the wider environment
	<p>Interpreting the descriptor for professional accountancy qualifications at Levels 7, 8 and 9 respectively</p> <p>The thread is concerned with attitudes, values and ethics</p>	<p>Manifest solidarity with the ethical framework of the profession and with society (e.g. accept responsibility for working in the public interest)</p> <p>Professionals are expected to accept the necessity to keep up to date with current developments in (and affecting) their profession</p> <p>Professionals are expected to understand ethical contexts of other professions (the level of understanding will vary depending on context)</p>	<p>Manifest solidarity with the ethical framework of the profession and with society (e.g. accept responsibility for working in the public interest)</p> <p>Professionals are expected to accept the necessity to keep up to date with current developments in (and affecting) their profession</p> <p>Professionals are expected to understand ethical contexts of other professions (the level of understanding will vary depending on context)</p>	<p>Manifest solidarity with the ethical framework of the profession and with society (e.g. accept responsibility for working in the public interest)</p> <p>Professionals are expected to accept the necessity to keep up to date with current developments in (and affecting) their profession</p> <p>Professionals are expected to understand ethical contexts of other professions (the level of understanding will vary depending on context)</p>

## Award-type Descriptors (Award Class: Professional) For the Alignment of Professional Awards at NFQ Levels 7, 8 and 9.

Translated for Use in the Alignment of Professional Qualifications in Accountancy

<b>Articulation and Progression</b>	(14) Possible entry points to corresponding programmes and the associated ECTS (or equivalent) credit.	7(14) From completion of a broad secondary-level education (to NFQ Level 5) into autonomous professional practice (normal minimum 180 ECTS or equivalent) but normally from an Ordinary Bachelor's Degree into autonomous professional practice ; a change of discipline will involve an instructional element	8(14) From completion of a broad secondary-level education (to Level 5) into autonomous professional practice (normal minimum 240 ECTS or equivalent) but normally from an Ordinary or Honours Bachelor's Degree into autonomous professional practice; a change of discipline will involve an instructional element	9(14) From an Ordinary or Honours Bachelor's Degree into autonomous professional practice (normal minimum 120 and 90 ECTS respectively); a change of discipline will involve an instructional element
	These are possible entry points. Alternative entry points are also possible including those that rely upon RPL.			
<b>Assessment</b>	(15) What must be assessed and the level of rigour expected	7(15) The <u>minimum</u> expected knowledge, skill and competence associated with the award must be expressed and validly and reliably assessed	8(15) The <u>minimum</u> expected knowledge, skill and competence associated with the award must be expressed and validly and reliably assessed	9(15) The <u>minimum</u> expected knowledge, skill and competence associated with the award must be expressed and validly and reliably assessed



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