Higher National Certificate – Accounting

Credit Transfer Arrangements

New Unit Title	New Unit Code	Old Unit Title	Old Unit Code	Credit Transfer Conditions
Recording Financial Information	DE5D 34	Introduction to Financial Accounting	A6HV 04	Full credit transfer
Preparing Final Accounts	DE5C 34	Preparation and Analysis of Final Accounts	A6HW 04	Full credit transfer
Using Financial Accounting Software	DE59 34	Using Financial Accounting Software	A6GR 04	Full credit transfer
Management Accounting using Information Technology	DE9G 34	Fundamental Management Accounting Techniques and Using Management Accounting Software (Outcomes 2 and 3)	A6HY 04 A6J0 04	Full credit transfer
Cost Accounting	DE5F 34	Fundamental Cost Accounting Techniques	A6HX 04	Full credit transfer
HND Units				
Management Accounting for Planning and Control	DE58 35	Management Accounting for Planning and Control and Financial Management (Outcome 1)	A6J2 04 A6K9 04	Candidates will have to provide additional evidence as specified in the Unit's Evidence Requirements in respect of Outcome 1.
Financial Reporting and Analysis	DE5G 35	Financial Reporting and Analysis	BA3L 04	Full credit transfer
Accounting for Specialised Transactions	DE5E 35	Accounting for Specialised Transactions and Management Accounting for Planning and Control (Outcome 3)	A6K8 04 A6J2 04	Full credit transfer

New Unit Title	New Unit Code	Old Unit Title	Old Unit Code	Credit Transfer Conditions
Management Accounting for Decision Making	DE5A 35	Financial Management Fundamental Management Accounting Techniques	A6K9 34 A6HY 04	HN Unit Financial Management (A6K9 34) Outcome 3 would produce evidence for Outcome 5. Fundamental Management Accounting Techniques (A6HY 04) Outcome 3 would produce evidence for Outcome.
Business Taxation	DE5L 35	Principles of Income Tax and Principles of Corporation Tax and Capital Gains Tax	A6J4 04 BA3K 04	Candidates will have to provide additional evidence as specified in the Unit's Evidence Requirements in respect of Outcomes 2 and 5. HN Unit Introduction to Financial Accounting (A6HV 04) would produce evidence for Outcome 5.
Optional Units				
Auditing	DE5J 35	Auditing	A6J3 04	Full credit transfer

Credit transfer details for Units within the HN Business, Financial Services and Administration and Information Technology frameworks can be found in the appropriate Arrangements Documents