

Our Ref: LM/July2012Update

July 2012

To: SQA Co-ordinator

**For the attention of all staff responsible
for the delivery of Higher National
Accounting**

Action by Recipient
✓ Note and pass on

Contact: Linda Meikle at Glasgow
Direct Line: 0845 213 5466
Email: Linda.Meikle@sqa.org.uk

Dear Colleague

HN Frameworks – **HNC Accounting (G9M5 15)**
HND Accounting (G9M6 16)

This letter contains information relating to the above group awards which I hope you find useful.

Since the introduction of the 2010 HN Accounting group awards, SQA has received comments from a number of centres identifying some inconsistencies in the error tolerances across the HN Accounting Units. In addition to the HN Comment forms received, the issue of error tolerances has been discussed at the HN Accounting Network events. To address these comments, a group of HN Accounting practitioners met in June to analyse the feedback received and review the error tolerances within the five 1st year HN Accounting mandatory Units, ie:

Recording Financial Information (F7JV 34)
Preparing Final Accounts (F7JT 34)
Using Financial Accounting Software (F7JP 34)
Cost Accounting (F7JR 34)
Management Accounting Using Information Technology (F7JS 34)

The meeting agreed that revision to some of the error tolerances be made. As a result, the Unit specifications and assessment exemplars, for these Units, have been amended to incorporate any revisions made. The History of Change section in the Unit specifications and assessment exemplars contains details of the revisions. For easy reference, the error tolerances for the five Units have been summarised in the table on page 3 of this document. Where the error tolerance has been revised, the revision is shown in red.

As some of these Units may be delivered as optional Units within the HNC/D Business or HNC/HND Administration and Information Technology group awards, please ensure colleagues involved in the delivery of any of the Units within these frameworks are informed of the changes.

Guidance on error tolerance is available on the HN Accounting subject web page and an illustration of marking using error tolerance can be downloaded from the HN Accounting page on the secure web site.

If you have any queries about the content of this letter do not hesitate to contact me.

Yours faithfully

Linda K Meikle

Qualifications Officer
Humanities, Arts and Business

HNC Accounting Mandatory Units – Error Tolerance

Unit	Outcome 1		Outcome 2		Outcome 3		Outcome 4		Outcome 5	
	Arithmetic	Principle	Arithmetic	Principle	Arithmetic	Principle	Arithmetic	Principle	Arithmetic	Principle
Recording Financial Information (F7JV 34)	3	3	3	4	2	1	2	4		
Preparing Final Accounts (F7JT 34)	3	4	2	2	2	2	2	2+3 ¹		
Using Financial Accounting Software (F7JP 34)	-	1	-	4	-	2	-	0		
Cost Accounting (F7JR 34)	2	1	3	2	3	2	2j/2s	2j/2s	2	2
Management Accounting Using Information Technology (F7JS 34)	-	4	-	3+1 ²	-	2	-	3		

¹ Additional tolerance of three errors allocated to comments/narratives within analysis of ratios.

² Additional tolerance of one error allocated to report