**HN Accounting Network Support Event, Stirling Court Hotel Wednesday 4th March 2020**

**These comments were collected from delegates and will be taken into consideration in the event of a review**:

**Auditing**

Error Tolerance

Offer 1 credit Auditing option to give flavour for this but also make it easier to slot into the course timetable

Stronger narrative

**Business Law**

Recognition of Brexit implications

**Business Tax**

Possibly use reference materials rather than open book

Do we need another report when writing report in all other units?

**Cost Accounting**

Given Scottish/UK industry profile I feel process costing should be re-introduced. Difficult to suggest what to move but probably one of job/service costing

**FRA**

Outcome 2 – prepopulated ETB (for opening TB only)

**Graded Unit 2**

Alternative approach – individual research topic?

Investigation? Rather than case study – better opportunity to incorporate Research Skills unit

Too big for a 1 credit

Bigger variety of projects/products to cut down on plagiarism from previous years/other colleges

**Graded Unit 3**

Too easy. Split between numbers and theory should change – too many marks doing little work

Structure could be similar to GU1 – 60% numerical, 40% narrative

**MAPC**

An awful lot in it. Too much for single credit

Why teach cash budgets? Already assessed in MAUIT

Very over loaded for a single credit unit plus assessments very time consuming – remove variances (or provide them to do reconciliation), sample marginal/absorption variances to cut down on calculations on assessment day, remove cash budget in MAUIT

**MAUIT**

2 types of (smaller) budgets – 1 for marketing, 1 for service would better serve our industry needs and feed into GU2 service project

**PFF**

Outcome 2 Assessment too complex – less markets, less materials

**PFS**

Outcome 1 too large. Reduce number of business organisations e.g. remove partnership and/or MFG accounts

**RFI**

Too much for 1 credit – change to 2 credit?

More focus on double entry bookkeeping

VAT outcome - 3 months more like real world

Too tight to teach in 12 weeks

Add:

 control accounts

 Petty cash

Don’t currently teach it but it still seems over loaded – cut down on VAT extraction in the assessment (save time), use of IT for assessment, remove bank reconciliation to UFAS as suggested or add to it (extended TB) or make 2 credit unit?

**UFAS**

Incorporate a bank reconciliation

Use of different bookkeeping software e.g. Quickbooks

**General Comments**

Develop a Corporate Finance Unit

A Finance unit to incorporate shares/debentures/other finance options (possibly chopping detailed accounting for share issue)

Mixture of threshold (for report writing subjects) and error tolerance (more numerical based, but more report writing in Cost Accounting and a bit less in MADM/MAPC

HNC - More open book

HNC - More report writing

HND – reduce number of credits within the group award

No accounting for the third sector or for public sector?

Introduce spreadsheets for financial accounts

Move away from continuous assessment

Process costing should be introduced. More on service costing?

More service costing less manufacturing

Add IT to MADM & MAPC

More assessments on service industries -i.e. relevant to students

Ratios – level 5 – closed book, level 6 formulae given, level 7 & 8 open book – why is level 5 closed book?

Incorporate a bank reconciliation in UFAS

Economics 30/60 to pass, Business Law: An Introduction 40/80 to pass – why the disparity?

GU – place student in the scenario

Error Tolerance in Maths for Business Unit

Less theory in Business Tax and Income Tax please

Impossible to finish PFS and RFI in the 3 credits (3 x 364=1084). Always have to steal 3-5 weeks (10-15Hrs) from UFAS