



Arrangements for:

**HNC Accounting
(G9M5 15)**

**HND Accounting
(G9M6 16)**

Validation date: January 2010

Date of original publication: April 2010

Version: 17 (March 2019)

Published by the Scottish Qualifications Authority
The Optima Building, 58 Robertson Street, Glasgow G2 8DQ
Lowden, 24 Wester Shawfair, Dalkeith, EH22 1FD

The information in this publication may be reproduced in support of SQA qualifications. If it is reproduced, SQA should be clearly acknowledged as the source. If it is used for any other purpose, written permission must be obtained from SQA. It must not be reproduced for trade or commercial purposes.

Acknowledgement

SQA acknowledges the valuable contribution that Scotland's colleges have made to the development of Higher National qualifications.

History of changes

It is anticipated that changes will take place during the life of the qualification and this section will record these changes. This document is the latest version and incorporates the changes summarised below. Centres are advised to check SQA's APS Navigator to confirm they are using the up to date qualification structure.

NOTE: Where a Unit is revised by another Unit:

- ◆ No new centres may be approved to offer the Unit which has been revised.
- ◆ Centres should only enter candidates for the Unit which has been revised where they are expected to complete the Unit before its finish date.

Version number		Date
17	<p>Revision of Units: F60A 34 <i>Research Skills</i> (finish date 31/07/2022) has been replaced by J1NC 34 <i>Research Skills</i> in HNC and HND Frameworks</p> <p>H1F4 34 <i>Managing and Working with People</i> (finish date 31/07/2021) has been replaced by J1NH 34 <i>Managing and Working with People</i></p>	15/03/19
16	Inclusion of AAT exemptions.	06/02/19
15	Revision of Unit: F7R6 35 Business Taxation (finish date 31/07/2020) has been replaced by J0LY 354 Business Taxation	21/08/18
14	Revision of Unit: F84L 35 Behavioural Skills for Business (finish date 31/07/21) has been replaced by J1BW 35 (start date 01/08/18) for both HNC and HND framework	31/07/18
13	H7V4 34 Preparing to Start a Business added as an optional Unit to both HNC and HND frameworks	20/12/17
12	F84V 34 <i>IT in Business: Spreadsheets</i> revised to HH83 34 <i>IT in Business: Spreadsheets</i> ; F84W 35 <i>Information and Communication Technology in Business</i> revised to HH87 35 <i>Information and Communication Technology in Business</i> ; F84E 35 <i>Presentation Skills</i> revised to HH85 35 <i>Presentation Skills</i> . Old units finish on 31/07/2019.	01/06/2017
11	Revision of Unit: DV0M 34 Work Experience has been replaced by HJ4W 34 Work Placement and will finish on 31/07/2019	29/03/2017
10	Appendix 6: Professional Accounting Bodies: Accreditation and Exemptions updated.	19/10/2016
09	F7R4 35 <i>Financial Reporting and Analysis</i> revised to HN43 35 <i>Financial Reporting and Analysis</i> . F7R5 35 <i>Accounting for Specialised Transactions</i> revised to HC44 35 <i>Accounting for Specialised Transactions</i> . Old units finish on 31/07/2016.	29/09/2016
08	Information relating to Accounting Standards updated on Page 20	24/09/2015
07	Revision of Unit: DE1K 34 Workplace Communication in English has been revised by Unit H8T2 33 old unit will finish 31/07/2016. DE2E 34 Preparing and Presenting a Business plan has been revised by Unit H7V5 34 Preparing a Business Plan. Old unit will finish 31/07/2016. A6Y7 34 Developing Entrepreneurial Skills has been replaced by H7V6 34. Old unit will finish 31/07/2016. DE3N 34 Communication: Analysing and Presenting Complex Communication has been replaced by unit H7TK 34	17/08/2015

Version number		Date
	Communication: Business Communication. Old unit will finish 31/07/2016. All these units relate to HNC and HND. Amendment to Unit Title F7JT 34 Preparing Final Accounts amended to Preparing Financial Statements	
06	<i>ESOL for Work: Advanced Operational</i> (F1HW 34) added as an alternative to <i>Workplace Communication in English</i> (DE1K 33) for the HND.	29/05/14
05	A6HG 35 Managing a Small Business revised to H544 35 Managing Information Systems to Develop a Small Business. Old Unit will finish on 31/07/15.	26/11/13
04	Revision of Unit: F86W 34 Payroll has been revised by Unit H4J9 34. The old Unit will finish on 31/07/2015.	25/09/13
03	Changes to codes: <i>Human Resource Management: Introduction</i> from DN78 34 (<i>lapse date 31/07/2012, finish date 31/07/2014</i>) to H1KP 34. <i>Personal Financial Services</i> from DE5N 34 (<i>lapse date 31/07/2012, finish date 31/07/2014</i>) to H0BX 34. <i>Auditing</i> from DE5J 35 (<i>lapse date 31/07/2012, finish date 31/07/2014</i>) to FN11 35. <i>Managing and Working with People</i> from DV82 34 (<i>lapse date 31/07/2013, finish date 31/07/2015</i>) to H1F4 34. <i>Creating a Culture of Customer Care</i> from DJ42 34 (<i>lapse date 31/07/2013, finish date 31/07/2015</i>) to H1F0 34. Section 5.7 revised. Framework for Route 2 (HND) inserted in Section 5.2.	10/09/12
02	HNC and HND Frameworks updated to include additional optional Units.	15/06/11

Contents

1	Introduction	1
2	Rationale for the revision of the Group Awards.....	1
2.1	Market research, consultation and development process	2
2.2	Target Audience for HN Accounting Group Awards.....	3
2.3	Relationship to other SQA qualifications	3
3	Aims of the Group Awards.....	4
3.1	General aims of the Group Awards	4
3.2	Specific aims of the HNC Accounting Group Award	4
3.3	Specific aims of the HND Accounting Group Award	5
3.4	Target groups.....	5
3.5	Employment opportunities	5
3.6	Progression and articulation	6
4	Access to Group Awards	6
4.1	Formal qualifications.....	6
4.2	Entry to Year 2 HND Accounting	6
4.3	Work experience.....	6
4.4	Core Skills	7
4.5	English as an additional language	7
5	Group Award structures	7
5.1	HNC Accounting framework.....	8
5.2	HND Accounting framework	11
5.3	Graded Units.....	17
5.4	Core Skills	18
5.5	Mapping information.....	19
5.6	Articulation and professional recognition	19
5.7	Credit transfer and transitional arrangements.....	19
6	Approaches to delivery and assessment	20
6.1	Content and context.....	20
6.2	Delivery and assessment.....	20
6.3	Core Skills	22
6.4	Open learning	22
6.5	E-learning	22
6.6	Resources.....	22
7	General information for centres.....	23
8	General information for candidates	23
9	Glossary of terms.....	25
10	Appendices	26
Appendix 1:	Revisions to Units.....	27
Appendix 2:	Core Skills Signposting	29
Appendix 3:	Realisation of Award Aims by Units.....	33
Appendix 4:	Mapping to National Occupational Standards (NOS)	36
Appendix 5:	Articulation to Higher Education	40
Appendix 6:	Professional Accounting Bodies: Accreditation and Exemptions	42
Appendix 7:	Credit Transfer Arrangements	47
Appendix 8:	Delivery and Assessment Strategy	49

1 Introduction

This is the Arrangements Document for the revised Group Awards of HNC Accounting and HND Accounting which were validated in January 2010. This document includes: background information on the revision of the Group Awards, their aims, guidance on access, details of the Group Award structures, and guidance on delivery.

The revised awards replace the HNC Accounting (G7D1 15) and HND Accounting (G7D2 16) which were introduced in 2004.

The primary aim of HNC and HND Group Awards is to provide candidates with the full range of competences to meet the requirements of employers recruiting accounting staff. These awards give candidates scope to develop and progress in a variety of ways within organisations of all types and sizes. In addition they enable candidates to progress to further academic and professional qualifications either prior to taking up an accounting position or in parallel with it.

2 Rationale for the revision of the Group Awards

SQA and its predecessor bodies have offered Higher National awards in the accounting area for many years. The HNC and HND Group Awards in Accounting have been offered in unitised format since 1989. They were last revised in 2004 and were in the first tranche of awards revised under the HN Design Principles and the HN Modernisation Project. Statistics show that these Group Awards have featured within the top 10 HNC/HNDs over the last five years.

In line with SQA's HN Design Principles, the HN awards are reviewed every five years (or sooner) to ensure continuing fitness for purpose.

Incremental change has taken place during 2015/16 and 2016/17 to ensure content complies with Accounting Standard FRS102

2.1 Market research, consultation and development process

To ensure that the revised qualifications are vocationally relevant and meet the needs of both candidates and industry, market research and consultation was carried out by the Qualifications Review Team (QRT) set up to oversee the review. The QRT met at key stages throughout the consultation and development process.

The QRT consulted with a variety of key stakeholders on the revised awards, including:

Stakeholder	Method of Consultation
Centres	◆ Questionnaires ◆ Network Meetings
Industry	◆ E-survey ◆ Meetings
Higher Education Institutions (HEIs)	◆ E-mail ◆ Questionnaires
Financial Services Skills Council	◆ Keep in Touch Meetings (with SQA)
Professional Accounting Bodies (CIMA and ACCA)	◆ Telephone ◆ E-mail

The QRT also took cognisance of issues raised via the HN Unit Comment Forms submitted by centres to SQA.

The initial consultation indicated that the content and structure of the predecessor HNC and HND Accounting Group Awards were fit for purpose and that a ‘limited review’ would be appropriate. Within this context, the following objectives were identified:

- ◆ update and improve content to meet current requirements for the Units: *Recording Financial Information, Cost Accounting and Management Accounting for Planning and Control* (see Appendix 1)
- ◆ for all Units, re-write Unit specifications in line with current SQA guidelines including the removal of 70% cut-off scores and replacing these with error tolerances
- ◆ where possible, reduce volume of assessment
- ◆ remove or reduce prescriptive assessment conditions
- ◆ improve statements of standards
- ◆ improve Core Skills signposting
- ◆ ensure in line with current disability/discrimination legislation
- ◆ map to current National Occupational Standards (NOS)
- ◆ ensure existing links with professional accounting bodies and exemptions are retained

The revised Unit specifications address the majority of these objectives. Full details of NOS mapping and exemptions are included within the appendices of this Arrangements Document.

The consultation process confirmed the demand for the revised Group Awards and market research confirmed, that despite the recent downturn in the economy and job market, there are still a considerable number of suitable employment opportunities for HN Accounting candidates.

2.2 Target Audience for HN Accounting Group Awards

The HNC Accounting and HND Accounting Group Awards have a long history and are extremely popular with candidates. Both awards are suitable for a wide target audience including school leavers, adult returners and those in employment wishing to formalise and further develop their skills.

Both awards provide a well recognised route for candidates to progress to higher education. Universities allow access to the first or second year of their accounting degree programmes to candidates possessing an HNC Accounting and allow access to second or third year of their accounting degree programmes to candidates possessing an HND Accounting.

The HNC Accounting is aimed at those wishing to gain employment, or who are currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator. The HND Accounting prepares candidates for employment in roles such as accounts technician, assistant accountant and accounts supervisor.

2.3 Relationship to other SQA qualifications

Due cognisance has been taken of the requirements of the Scottish Credit and Qualifications Framework (SCQF) in the design of the revised awards. This has resulted in the HNC being allocated level 7 and being broadly equivalent to the first year of a Scottish degree programme; and the HND being allocated level 8 and being broadly equivalent to the first and second years of a Scottish degree programme.

The HNC and HND Accounting Group Awards provide a suitable progression from a programme of relevant National Qualification (NQ) courses and Units at SCQF level 5 (Intermediate 2/National 5) and SCQF level 6 (Higher), including the NQ Group Award in Business. This progression route could suit school leavers or adult returners who had studied at National Certificate level in Further Education.

The Scottish Vocational Qualifications (SVQs) in Accounting or Business Administration at SCQF levels 5 and 6 could also lead to progression to the HNC and HND Accounting awards.

All of the component Units may be delivered as stand-alone qualifications and certain Units provide the basis of existing Professional Development Awards (PDAs):

- ◆ PDA in Book-keeping at SCQF level 7
- ◆ PDA in Financial Accounting at SCQF level 7
- ◆ PDA in Management Accounting at SCQF level 7

These PDAs will subsequently be revalidated incorporating the revised Unit Specifications, although the structure of the awards will remain unchanged.

3 Aims of the Group Awards

The general and specific aims of both the HNC Accounting and HND Accounting Group Awards are set out below.

3.1 General aims of the Group Awards

The HNC and HND awards have a range of broad aims which are generally applicable to Higher Education qualifications. These general aims include:

- 1 To develop candidates' knowledge and skills such as planning, analysing and reporting.
- 2 To develop employment skills related to the accounting National Occupational Standards (NOS) and professional accounting body requirements and so enhance candidates' employment prospects.
- 3 To enable progression within the Scottish Credit and Qualifications Framework (SCQF).
- 4 To develop study and research skills.
- 5 To develop transferable skills, including Core Skills, to the levels demanded by employers and/or progression in higher education.

3.2 Specific aims of the HNC Accounting Group Award

- 1 To prepare candidates for employment in an accounting related post at assistant level such as accounts assistant, finance assistant, book-keeper, payroll assistant, sales and purchase ledger clerk.
- 2 To provide a flexible award to meet the needs of candidates in employment, recognising their existing experience and skills.
- 3 To prepare candidates for progression to further study in accounting or a related discipline. For example, entry to year one or year two of an accounting degree programme.
- 4 To prepare candidates for progression to professional accounting bodies' qualifications.
- 5 To develop and integrate a range of contemporary vocational skills. For example, the integration of financial and costing data; the preparation, analysis and reporting of financial data; practical information technology skills using a range of relevant software packages.
- 6 To provide a range of optional Units to permit an element of vocational specialisation.

3.3 Specific aims of the HND Accounting Group Award

As the HND Accounting is a development of the HNC award, the specific aims are similar to those of the HNC Accounting above although candidates' knowledge and skills will be developed to an enhanced level, permitting access to employment at a more senior or professional level and further exemptions from higher education and professional body education programmes.

- 1 To prepare candidates for employment in an accounting related post at assistant level such as accounts technician, assistant accountant and accounts supervisor.
- 2 To provide a flexible award to meet the needs of candidates in employment, recognising their existing experience and skills.
- 3 To prepare candidates for progression to further study in accounting or a related discipline. For example, entry to year two or year three of an accounting degree programme.
- 4 To prepare candidates for progression to professional accounting bodies' qualifications.
- 5 To develop and integrate a range of contemporary vocational skills in addition to those developed at HNC level. For example, researching, evaluating and interpreting financial data, awareness and application of current accounting standards and legislation, providing information of decision making and control.
- 6 To enable candidates to integrate financial and management accounting with relevant business taxation.

3.4 Target groups

The awards are designed for those who wish to take up a career in accounting or financial administration within a range of business organisations. Both awards are suitable for a wide target audience including school leavers, adult returners to education and those in employment wishing to formalise their skills.

3.5 Employment opportunities

The HNC Accounting is a general accounting award that allows candidates to gain skills and knowledge in book-keeping, financial and management accounting using manual and computerised techniques. This award is aimed at those wishing to gain employment, or who are currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator.

The HND award is a development of the HNC qualification. As such it is intended to prepare candidates for employment in roles such as accounts technician, assistant accountant and accounts supervisor. Candidates may choose to progress their careers by specialising in financial reporting, management accounting or taxation.

3.6 Progression and articulation

Both awards provide progression to higher education with universities recognising the HNC award as entry to first or second year of their accounting degree programmes and the HND award as entry to the second or third year.

The HNC Accounting and HND Accounting Group Awards are recognised by the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT).

Further details of articulation and professional recognition are given in Section 5.6.

4 Access to Group Awards

As with all SQA qualifications, access to the awards will be at the discretion of the centre. Wider access to the Group Awards is encouraged as applicants may come from a wide range of backgrounds and experiences. Access to the Group Awards is designed to encourage and support the social inclusion agenda by providing entry routes for applicants with traditional or non-traditional entry profiles. The ultimate criterion to be satisfied by any applicant seeking entry is that they have a realistic chance of achieving the qualification within the normal teaching/learning programme.

Examples of appropriate entry requirements are given below — this is intended to provide guidance to centres. They are not exhaustive or mutually exclusive and may be considered in a variety of combinations.

4.1 Formal qualifications

- ◆ two relevant National Courses at Higher (SCQF level 6)
- ◆ a relevant programme of National Units at Intermediate 2/National 5 (SCQF level 5) and/or Higher (SCQF level 6)
- ◆ an SVQ in Accounting, or other relevant area, at SCQF level 5 or level 6
- ◆ Units from previous HNC/D Accounting framework or Units from other relevant HNC/D qualification
- ◆ different combinations of relevant National Qualifications, Vocational Qualifications and equivalent qualifications from other awarding bodies

4.2 Entry to Year 2 HND Accounting

In order to achieve the HND Accounting candidates must gain 30 SQA credits. Ideally full-time candidates should be encouraged to achieve 15 credits in each year of the award. Wider access should be provided to cater for the needs of those, for example, who have achieved the HNC at day release or evening classes or in other centres. Candidates would therefore be expected to have a minimum of 12 credits on entry to year 2 and these would include the HNC Accounting mandatory Units.

4.3 Work experience

Mature candidates with relevant work experience may be accepted for entry provided the enrolling centre believes that the candidate will have a reasonable chance of passing the Group Award and will benefit from the qualification.

4.4 Core Skills

It is recommended that candidates possess the following minimum Core Skills, or equivalent, on entry to the HNC or HND Accounting Group Awards:

Core Skill	Recommended Entry level
Communication	SCQF level 5
Numeracy	SCQF level 5
Information Communication Technology	SCQF level 5
Problem Solving	SCQF level 5
Working with Others	SCQF level 5

It should be noted that there are no mandatory entry levels for the HNC/HND qualifications and that the above are recommendations only.

4.5 English as an additional language

Where English is not the first language of a prospective candidate, it is recommended that the candidate possess English for Speakers of Other Languages at an appropriate level. If using a test such IELTS or equivalent, an entry score of 5.5 or above would provide a sound linguistic basis for the candidate to attempt the course.

5 Group Award structures

The awards have been designed in accordance with SQA's design principles for HN Awards, ie:

- ◆ HNCs shall be designed to be at SCQF level 7 and shall comprise 96 SCQF credit points with at least 48 credit points at SCQF level 7. The HNC should include a mandatory section of at least 48 SCQF credit points and include one Graded Unit of 8 SCQF credit points at SCQF level 7.
- ◆ HNDs shall be designed to be at SCQF level 8 and shall comprise 240 SCQF credits points with at least 64 credit points at SCQF level 8. The HND should include a mandatory section of at least 96 SCQF credit points and include one Graded Unit of 8 SCQF credit points at SCQF level 7, plus 16 SCQF credit points of Graded Unit(s) at SCQF level 8.
- ◆ HNC and HND programmes shall incorporate opportunities for candidates to develop Core Skills to levels required by the occupations or progression pathways the HNC/HNDs support.

5.1 HNC Accounting framework

The HNC Accounting framework comprises nine mandatory credits (72 SCQF credit points) at SCQF level 7 and three optional credits (24 SCQF credit points) at SCQF levels 6, 7 or 8. The range of options gives candidates the opportunity to specialise in areas appropriate to the local market sector, potential employment opportunities, articulation to higher education and professional accounting body qualifications.

Mandatory Units [72 SCQF credit points (9 SQA credits)]

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Recording Financial Information	F7JV 34	8	7	1
Preparing Financial Statements	F7JT 34*	16	7	2
Using Financial Accounting Software	F7JP 34	8	7	1
Cost Accounting	F7JR 34	16	7	2
Management Accounting Using Information Technology	F7JS 34	16	7	2
Accounting: Graded Unit 1	F8KE 34	8	7	1
		72		9

Optional Units [24 SCQF credit points (3 SQA credits) from subject related and broadening optional Units]

Subject Related Optional Units

These Units cover aspects of the Group Award that are accounting related and are important but not critical.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Payroll	H4J9 34*	8	7	1
Income Tax	F86X 35	8	8	1
Auditing	FN11 35*	16	8	2

*Refer to History of Changes for revision changes.

Broadening Optional Units

These Units cover skills and knowledge useful for employment in any sector; for enabling candidates to develop Core Skills; and for progression to other education programmes.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Statistics for Business	F84K 35	8	8	1
Business Law: An Introduction	F84P 34	8	7	1
Company Law: An Introduction	DE5H 35	8	8	1
Business Contractual Relationships	F84N 34	8	7	1
Communication: Business Communication	H7TK 34*	8	7	1
Corporate Information Systems	DE62 35	16	8	2
Economic Issues: An Introduction	F7J8 34	8	7	1
Marketing: An Introduction	F7BX 34	8	7	1
Economics 1: Micro and Macro Theory and Application	F7J6 35	8	8	1
Economics 2: The World Economy	F86E 35	8	8	1
Information and Communication Technology in Business	HH87 35*	16	8	2
Office Management	F84D 35	16	8	2
Research Skills	J1NC 34*	8	7	1
Employment Experience 1	D7HJ 34	8	7	1
Work Placement	HJ4W 34*	8	7	1
Creating a Culture of Customer Care	H1F0 34*	8	7	1
Developing Entrepreneurial Skills	H7V6 34*	8	7	1
Behavioural Skills for Business	J1BW 35*	8	8	1
Business Culture and Strategy	F7J7 35	16	8	2
Managing People and Organisations	F84T 34	16	7	2
Personal Enterprise Skills	F3HT 34	8	7	1
Human Resource Management: Introduction	H1KP 34*	8	7	1
Mathematics for Business	A5NR 34	8	7	1
IT in Business: Advanced Spreadsheets	F849 35	8	8	1
Workplace Communication in English	H8T2 33*	8	6	1
Functional Areas of Business	DV6J 34	8	7	1
Personal Financial Services	H0BX 34*	16	7	2
Presentation Skills	HH85 35*	8	8	1
Managing Information Systems to Develop a Small Business*	H544 35*	16	8	2
Information Technology (Optional): up to 2.0 credits needed				
Information Technology: Applications Software 1	D75X 34	8	7	1
Using Software Application Packages	D85F 34	8	7	1
IT in Business: Spreadsheets	HH83 34*	8	7	1
Business Planning (Optional): up to 2.0 credits needed				
Preparing a Formal Business Plan	H7V5 34*	16	7	2
Preparing to Start a Business	H7V4 34*	8	7	1

*Refer to History of Changes for revision changes.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Personal Development (Optional): up to 1.0 credit needed				
Developing Skills for Personal Effectiveness	DF4D 33	8	6	1
Developing Skills for Personal Effectiveness	DF4E 34	8	7	1
Developing Skills for Personal Effectiveness	DF4F 35	8	7	1
Personal Development Planning	DE3R 34	8	7	1
Developing the Individual Within a Team (Optional): up to 1.0 credit needed				
Developing the Individual Within a Team	F870 34	8	7	1
Developing the Individual Within a Team	F86Y 35	8	8	1
Work Role Effectiveness (Optional): up to 3.0 credits needed				
Work Role Effectiveness (2003)	DG6E 34	24	7	3
Work Role Effectiveness (2003)	DG6G 35	24	8	3
Managing People/Team (Optional): up to 2.0 credits needed				
Managing and Working with People	J1NH 34*	16	7	2
Managing People and Teams	A766 34	16	7	2
Project Management (Optional): up to 2.0 credits needed				
Project Management: An Introduction	F1NH 34	8	7	1
Project Management	D76J 35	8	8	1
Project Management: The Implementation of a Project	DV5J 35	16	8	2

*Refer to History of Changes for revision changes.

5.2 HND Accounting framework

The HND Accounting framework comprises 19 mandatory credits (152 SCQF credit points) at SCQF level 7 (72 SCQF credit points) and SCQF level 8 (80 SCQF credit points) and 11 optional credits (88 SCQF credit points) at SCQF levels 6, 7 or 8. The range of options gives candidates the opportunity to specialise in areas appropriate to the local market sector, potential employment opportunities, articulation to higher education and professional accounting body qualifications.

Mandatory Units [152 SCQF credit points (19 SQA credits)]

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Recording Financial Information	F7JV 34	8	7	1
Preparing Financial Statements	F7JT 34*	16	7	2
Using Financial Accounting Software	F7JP 34	8	7	1
Cost Accounting	F7JR 34	16	7	2
Management Accounting Using Information Technology	F7JS 34	16	7	2
Financial Reporting and Analysis	HC43 35	16	8	2
Accounting for Specialised Transactions	HC44 35	8	8	1
Management Accounting for Planning and Control	F82H 35	8	8	1
Management Accounting for Decision Making	F82J 35	16	8	2
Business Taxation	J0LY 35*	16	8	2
Accounting: Graded Unit 1	F8KE 34	8	7	1
Accounting: Graded Unit 2	F8KF 35	8	8	1
Accounting: Graded Unit 3	F8KG 35	8	8	1
		152		19

Optional Units [88 SCQF credit points (11 SQA credits) from subject related and broadening optional Units]

Subject Related Optional Units

These Units cover aspects of the Group Award that are accounting related and are important but not critical.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Payroll*	H4J9 34	8	7	1
Income Tax	F86X 35	8	8	1
Auditing	FN11 35*	16	8	2

*Refer to History of Changes for revision changes.

Broadening Optional Units

These Units cover skills and knowledge useful for employment in any sector; for enabling candidates to develop Core Skills; and for progression to other education programmes.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Statistics for Business	F84K 35	8	8	1
Business Law: An Introduction	F84P 34	8	7	1
Company Law: An Introduction	DE5H 35	8	8	1
Business Contractual Relationships	F84N 34	8	7	1
Communication: Business Communication	H7TK 34*	8	7	1
Corporate Information Systems	DE62 35	16	8	2
Economic Issues: An Introduction	F7J8 34	8	7	1
Marketing: An Introduction	F7BX 34	8	7	1
Research Skills	J1NC 34*	8	7	1
Economics 1: Micro and Macro Theory and Application	F7J6 35	8	8	1
Economics 2: The World Economy	F86E 35	8	8	1
Information and Communication Technology in Business	HH87 35*	16	8	2
Office Management	F84D 35	16	8	2
Employment Experience 1	D7HJ 34	8	7	1
Work Placement	HJ4W 34*	8	7	1
Creating a Culture of Customer Care	H1F0 34*	8	7	1
Developing Entrepreneurial Skills	H7V6 34*	8	7	1
Behavioural Skills for Business	J1BW 35*	8	8	1
Business Culture and Strategy	F7J7 35	16	8	2
Managing People and Organisations	F84T 34	16	7	2
Personal Enterprise Skills	F3HT 34	8	7	1
Human Resource Management: Introduction	H1KP 34*	8	7	1
Mathematics for Business	A5NR 34	8	7	1
IT in Business: Advanced Spreadsheets	F849 35	8	8	1
Functional Areas of Business	DV6J 34	8	7	1
Personal Financial Services	H0BX 34*	16	7	2
Presentation Skills	HH85 35*	8	8	1
Managing Information Systems to Develop a Small Business*	H544 35*	16	8	2
Business Planning (Optional): up to 3.0 credits needed				
Preparing a Formal Business Plan	H7V5 34*	16	7	2
Preparing to Start a Business	H7V4 34*	8	7	1

*Refer to History of Changes for revision changes.

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Information Technology (Optional): up to 2 credits needed				
Information Technology: Applications Software 1	D75X 34	8	7	1
Using Software Application Packages	D85F 34	8	7	1
IT in Business: Spreadsheets	HH83 34*	8	7	1
Personal Development (Optional): up to 1 credit needed				
Developing Skills for Personal Effectiveness	DF4D 33	8	6	1
Developing Skills for Personal Effectiveness	DF4E 34	8	7	1
Developing Skills for Personal Effectiveness	DF4F 35	8	7	1
Personal Development Planning	DE3R 34	8	7	1
Developing the Individual Within a Team (Optional): up to 1 credit needed				
Developing the Individual Within a Team	F870 34	8	7	1
Developing the Individual Within a Team	F86Y 35	8	8	1
Work Role Effectiveness (Optional): up to 3 credits needed				
Work Role Effectiveness (2003)	DG6E 34	24	7	3
Work Role Effectiveness (2003)	DG6G 35	24	8	3
Managing People/Team (Optional): up to 2 credits needed				
Managing and Working with People	J1NH 34*	16	7	2
Managing People and Teams	A766 34	16	7	2
Project Management (Optional): up to 2 credits needed				
Project Management: An Introduction	F1NH 34	8	7	1
Project Management	D76J 35	8	8	1
Project Management: The Implementation of a Project	DV5J 35	16	8	2
Workplace Communication (Optional): up to 3 credits needed				
Workplace Communication in English	H8T2 33*	8	6	1
ESOL for Work: Advanced Operational	F1HW 34*	24	7	3

*Refer to History of Changes for revision changes.

Framework – HND ACCOUNTING

Group Award Code Number – G9M6 16

ROUTE 2 [for candidates with HNC Accounting (G7D1 15)]

STRUCTURE: 30 HN credits needed				
Mandatory: 10 HN credits (G9M6 16 year 2 Mandatory Units)				
Mandatory Units [80 SCQF credit points (10 SQA credits)]				
Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Financial Reporting and Analysis	HC43 35	16	8	2
Accounting for Specialised Transactions	HC44 35	8	8	1
Management Accounting for Planning and Control	F82H 35	8	8	1
Management Accounting for Decision Making	F82J 35	16	8	2
Business Taxation	J0LY 35*	16	8	2
Accounting: Graded Unit 2	F8KF 35	8	8	1
Accounting: Graded Unit 3	F8KG 35	8	8	1
		80		10
Optional Units [64 SCQF credit points (8 SQA credits)]				
Payroll	H4J9 34	8	7	1
Income Tax	F86X 35	8	8	1
Statistics for Business	F84K 35	8	8	1
Business Law: An Introduction	F84P 34	8	7	1
Company Law: An Introduction	DE5H 35	8	8	1
Business Contractual Relationships	F84N 34	8	7	1
Communication: Business Communication	H7TK 34*	8	7	1
Corporate Information Systems	DE62 35	16	8	2
Economic Issues: An Introduction	F7J8 34	8	7	1
Marketing: An Introduction	F7BX 34	8	7	1
Economics 1: Micro and Macro Theory and Application	F7J6 35	8	8	1
Economics 2: The World Economy	F86E 35	8	8	1
Information and Communication Technology in Business	HH87 35*	16	8	2
Office Management	F84D 35	16	9	2
Research Skills	J1NC 34*	8	7	1
Employment Experience 1	D7HJ 34	8	7	1
Work Placement	HJ4W 34*	8	7	1
Developing Entrepreneurial Skills	H7V6 34*	8	7	1

*Refer to History of Changes for Revision Changes

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Behavioural Skills for Business	J1BW 35*	8	8	1
Business Culture and Strategy	F7J7 35	16	8	2
Managing People and Organisations	F84T 34	16	7	2
Personal Enterprise Skills	F3HT 34	8	7	1
Mathematics for Business	A5NR 34	8	7	1
IT in Business: Advanced Spreadsheets	F849 35	8	8	1
Functional Areas of Business	DV6J 34	8	7	1
Presentation Skills	HH85 35*	8	8	1
Auditing (Optional): up to 2 credits needed				
Auditing	FN11 35*	16	8	2
Information Technology (Optional): up to 2 credits needed				
Information Technology: Applications Software 1	D75X 34	8	7	1
Using Software Application Packages	D85F 34	8	7	1
IT in Business: Spreadsheets	HH83 34*	8	7	1
Personal Development (Optional): up to 1 credit needed				
Developing Skills for Personal Effectiveness	DF4D 33	8	6	1
Developing Skills for Personal Effectiveness	DF4E 34	8	7	1
Developing Skills for Personal Effectiveness	DF4F 35	8	7	1
Personal Development Planning	DE3R 34	8	7	1
Developing the Individual Within a Team (Optional): up to 1 credit needed				
Developing the Individual Within a Team	F870 34	8	7	1
Developing the Individual Within a Team	F86Y 35	8	8	1
Work Role Effectiveness (Optional): up to 3 credits needed				
Work Role Effectiveness	DG6E 34	24	7	3
Work Role Effectiveness	DG6G 35	24	8	3
Managing People/Team (Optional): up to 2 credits needed				
Managing and Working with People	J1NH 34*	16	7	2
Managing People and Teams	A766 34	16	7	2
Creating a Culture of Customer Care (Optional): up to 1 credit needed				
Creating a Culture of Customer Care	H1F0 34*	8	7	1

*Refer to History of Changes for Revision Changes

Unit title	Code	SCQF credit points	SCQF level	SQA credit value
Human Resource Management: Introduction (Optional): up to 1 credit needed				
Human Resource Management: Introduction	H1KP 34*	8	7	1
Personal Financial Services (Optional): up to 2 credits needed				
Personal Financial Services	H0BX 34*	16	7	2
Project Management (Optional): up to 2 credits needed				
Project Management: An Introduction	F1NH 34	8	7	1
Project Management	D76J 35	8	8	1
Project Management: The Implementation of a Project	DV5J 35	16	8	2
Workplace Communication (Optional): up to 3 credits needed				
Workplace Communication in English	DE1K 33	8	6	1
ESOL for Work: Advanced Operational	F1HW 34*	24	7	3

*Refer to History of Changes for Revision Changes

The remaining 12 HN credits are required from the achievement of the HNC Accounting (G7D1 15) Group Award

5.3 Graded Units

The purpose of the Graded Units is to assess the candidate's ability to retain and integrate the knowledge and/or skills gained in the mandatory Units; to assess that the candidate has met the principal aims of the Group Award (as detailed in Section 3); and to grade the candidate's achievement. The Graded Units will be assessed and a grade of A, B or C will be awarded.

Candidates will take a one credit Graded Unit at SCQF level 7 in the HNC/1st year HND award. HND candidates will undertake a further two Graded Units at SCQF level 8 in the second year of the HND Group Award. The Graded Units take the form of:

- ◆ Accounting: Graded Unit 1: Examination at SCQF level 7
- ◆ Accounting: Graded Unit 2: Project at SCQF level 8
- ◆ Accounting: Graded Unit 3: Examination at SCQF level 8

The Accounting: Graded Unit 1 is a closed-book examination lasting 3 hours comprising of a computational section (60%) and a narrative section (40%). This Unit covers the integration of a range of knowledge and skills achieved through studying the mandatory Units of the Group Award, ie *F7JV 34 Recording Financial Information*, *F7JT 34 Preparing Financial Statements*, *F7JP 34 Using Financial Accounting Software*, *F7JR 34 Cost Accounting* and *F7JS 34 Management Accounting Using Information Technology*.

This assessment should take place towards the end of the course to ensure that candidates will have studied the topics which will be assessed in the Graded Unit.

The closed-book examination allows candidates to experience working in conditions where it is not possible to access reference books — conditions which are frequently encountered in the work place, whilst studying in Higher Education and for professional accounting qualifications.

The Graded Unit Project at SCQF level 8 is based on a case study to be completed open-book over a period of time. This Unit covers the integration of a range of knowledge and skills achieved through studying the following mandatory Units of the Group Award, ie *F7JR 34 Cost Accounting*, *F7JS 34 Management Accounting Using Information Technology*, *F82H 35 Management Accounting for Planning and Control*, *F82J 35 Management Accounting for Decision Making*, and *J0LY 35 Business Taxation*.

This project should be completed during the HND course after the candidates have studied the relevant topics.

In addition to the subject specific content of the case study, this project allows candidates to develop their skills in research and analysis, time management, problem solving and written communication. These skills were identified by stakeholders as beneficial for progression to employment, Higher Education or professional accounting body qualifications.

The Graded Unit Examination at SCQF level 8 is an open-book examination lasting 3 hours comprising of a computational section (80%) and a narrative section (20%). This Unit covers the integration of a range of knowledge and skills achieved through studying the following mandatory Units of the Group Award, ie *HC43 35 Financial Reporting and Analysis*; *HC44 35 Accounting for Specialised Transactions* and *JOLY 35 Business Taxation*.

This assessment event should take place towards the end of the course to ensure that candidates will have studied the topics which will be assessed in the Graded Unit.

The open-book examination permits candidates to have access to tax rate schedules and enables candidates to experience working in conditions where it is only possible to access limited reference books — conditions which are frequently encountered in the work place, whilst studying in Higher Education and for professional accounting qualifications.

5.4 Core Skills

To meet employment needs and for progression to further study, the HNC Accounting and HND Accounting Group Awards incorporate opportunities for candidates to develop all five Core Skills.

The opportunities to develop Core Skills are identified within each Unit specification. In some Units, the completion of the Unit gives the candidate automatic certification of the Core Skill or the Core Skill components. In other cases, the Unit specification identifies opportunities for candidates to develop Core Skills or Core Skill components, although there is no automatic certification.

In all cases, the Core Skills set out in the Unit specifications have been subject to audit and validation by independent Core Skills specialists.

Core Skill	Recommended entry SCQF level	Recommended exit SCQF level	
		HNC	HND
Communication	5	6	6
Information Communication Technology	5	6	6
Numeracy	5	6	6
Problem Solving	5	6	6
Working with Others	5	6	6

It should be noted that many of the broadening optional Units allow opportunities for candidates to further develop Core Skills and it is envisaged that centres may wish to offer these broadening optional Units as part of the Group Award programmes, depending on the needs and existing Core Skills profiles of the candidates.

A summary of the Core Skills embedded and developed as a result of completing the HNC Accounting and HND Accounting mandatory, subject related and broadening optional Units is attached at Appendix 2.

5.5 Mapping information

An indication of how the mandatory Units map to the aims and objectives of the Group Awards, as outlined in Section 3, is given in Appendix 3.

The HNC and HND Accounting Group Awards are aligned to the Financial Services Skills Council's (FSSC) National Occupational Standards (approved in June 2009) which define the competencies required to carry out functions used in accounting and finance. Full details of the mapping of the HNC and HND Accounting Group Awards to NOS are provided at Appendix 4.

5.6 Articulation and professional recognition

Articulation

The HNC and the HND awards enable candidates to articulate to a number of accounting degree and business degree programmes. Generally the HNC Accounting Group Award will enable candidates to enter first or second year of degree programmes, and the HND Accounting Group Award will enable candidates to enter second or third year of degree programmes.

Should candidates wish to progress to a degree course they should be advised to liaise directly with the HE establishments prior to each year's intake of candidates as Unit credits that count towards entry requirements can vary and applications will be considered on an individual basis.

Examples of degree articulation arrangements are set out at Appendix 5.

Professional recognition

The Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT) provide articulation to their professional qualifications and exemptions from certain examinations.

Details of exemption arrangements are set out at Appendix 6.

5.7 Credit transfer and transitional arrangements

Where candidates have completed individual Units from the predecessor frameworks, they can be given credit transfer on a Unit by Unit basis. Credit transfer can be given where there is broad equivalence between the subject-related content of the Units, ie the Knowledge and/or Skills have not changed significantly, or are covered in the Unit for which credit is being awarded. Appendix 7 sets out the credit transfer arrangements on a Unit by Unit basis.

When transferring from the predecessor HNC to the new HND, centres and candidates will have the following options:

- ◆ Candidates who have been certificated for the HNC Accounting (G7D1 15) Group Award will be able to move to the new HND Accounting (G9M6 16) by carrying forward the 12 credits gained through the HNC without the need for Unit by Unit credit transfer.
- ◆ Where candidates have partially completed the HNC Accounting (G7D1 15) or the HND Accounting (G7D2 16), credit transfer will need to be agreed on a Unit by Unit basis.

Candidates are still required to meet the overall conditions of the Group Awards.

6 Approaches to delivery and assessment

6.1 Content and context

The HNC Accounting is a specialised award which allows candidates to gain skills and knowledge in financial, cost and management accounting together with IT skills and related business subjects. This award is aimed at those wishing to gain employment, or who are currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator.

The HND Accounting has an emphasis on more advanced, technical aspects of financial and management accounting together with business taxation. As such it is intended to prepare candidates for employment in roles such as accounts technician, assistant accountant and accounts supervisor.

Both awards provide progression to higher education with universities recognising the HNC award as entry to first or second year of their accounting degree programmes and the HND award as entry to the second or third year. In addition, both awards are recognised by, and gain exemptions from, a number of professional accounting bodies — namely, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians.

All of the component Units may be delivered as stand-alone qualifications and certain Units provide the basis of Professional Development Awards (PDAs):

- ◆ PDA in Book-keeping at SCQF level 7
- ◆ PDA in Financial Accounting at SCQF level 7
- ◆ PDA in Management Accounting at SCQF level 7

6.2 Delivery and assessment

The HNC and HND Accounting may be delivered through a variety of modes including full-time, day release, part-time and by flexible/open delivery. Although centres may choose the order in which to deliver the Units within the awards, an Assessment Strategy has been produced for the delivery and assessment of the Group Awards. Where applicable, opportunities for integrating assessments have been identified. This strategy is attached at Appendix 8 and reflects the building block nature of the subject and the timing of the Graded Units.

A wide range and combination of teaching, learning and assessment methods may be used by centres. The following suggested delivery methods could be adopted by centres:

- ◆ lecturers
- ◆ tutorials
- ◆ study packs
- ◆ problem based scenarios
- ◆ case studies
- ◆ group work
- ◆ online materials
- ◆ IT based teaching materials
- ◆ projects
- ◆ Virtual Learning Environments

Unit specifications set out the statements of standards and evidence required for achieving the Unit, along with guidance on content and assessment. Assessment Exemplars will be available for Mandatory Units, Subject Related Optional Units and many of the Broadening Optional Units. Two Assessment Exemplars will be available for each Graded Unit. The Assessment Exemplars may be used to assess candidates and should be kept secure at all times. Should centres wish to use different instruments of assessment, particularly where a Core Skill is embedded, it is recommended that they should seek prior verification before using such instruments.

On 1 January 2015, FRS 102 – The Financial Reporting Standard applicable in the UK and ROI – replaced the UK GAAP financial reporting format.

The majority of large and medium-sized UK companies will apply this new standard in their annual financial statements. Since FRS 102 is a simplified version of the full International Financial Reporting Standard (IFRS), this has the effect that any entity not required to apply full IFRSs will be able to apply FRS 102.

SQA has updated all the mandatory HN Accounting Unit specifications and Assessment Support Packs.

Although not formally delivered or assessed, it would be good practice for centres to ensure candidates have an understanding of the purpose of accounting and the environment in which it operates and of the professional ethics expected of those working in this environment.

Where accounting software is used candidates should recognise that this is not a substitute for understanding the basic underlying principles of accounting. Candidates should produce work to the required standard within required timescales.

6.3 Core Skills

Throughout the delivery of the Group Awards, opportunities for the development of Core Skills during teaching, learning and assessment are identified in the Unit specifications. In some cases there are automatic certification of Core Skills or Core Skills components; in other cases opportunities for development are signposted.

Due to the subject nature of accounting and related tasks there are limited opportunities to develop the Core Skills of *Communication* and *Working with Others* within the mandatory Units. However, if centres include the Units *H7TK 34 Communication: Business Communication* and *F870 34 or F86Y 35 Developing the Individual within a Team* within the award options, successful candidates will gain the Core Skills of *Communication* and *Working with Others* at SCQF level 6.

A summary of the Core Skills developed by candidates as a result of completing the HNC Accounting and HND Accounting mandatory and subject related optional Units is attached at Appendix 2. Detailed information is provided in the Support Notes of each Unit specification.

6.4 Open learning

The HNC and HND Accounting Group Awards could be delivered by distance learning. However, arrangements would have to be made to ensure that evidence is generated under the assessment conditions specified for each Outcome. Further, this mode of delivery would require planning by the centre to ensure the authenticity of candidate evidence.

Centres would need to ensure that candidates wishing to complete the Group Awards by distance learning have access to a commercially available accounting software package for the mandatory Unit *Using Financial Accounting Software* and the optional Unit *Payroll*.

6.5 E-learning

Centres are encouraged to use new technologies to support and enhance the delivery and assessment of the Group Awards. In 2010, SQA will be making available a range of formative content to support the HN Accounting frameworks.

6.6 Resources

Centres will require IT rooms for the delivery and assessment of some of the mandatory Units. Where applicable, software should be updated to reflect current legislation and rates (eg Payroll). Staff should keep up-to-date with changes in accounting legislation and practices.

7 General information for centres

Disabled candidates and/or those with additional support needs

The additional support needs of individual candidates should be taken into account when planning learning experiences, selecting assessment instruments, or considering whether any reasonable adjustments may be required. Further advice can be found on our website www.sqa.org.uk/assessmentarrangements.

Internal and external verification

All instruments of assessment used within this/these Group Award(s) should be internally verified, using the appropriate policy within the centre and the guidelines set by SQA.

External verification will be carried out by SQA to ensure that internal assessment is within the national guidelines for these qualifications.

Further information on internal and external verification can be found in *SQA's Guide to Assessment* (www.sqa.org.uk).

8 General information for candidates

The HNC/HND Accounting awards have been designed to meet the demands and requirements of the accounting industry. Opportunities are provided to develop your skills, knowledge and understanding in preparation for employment or for progression to Higher Education courses in accounting, and for further vocational training in the industry.

The award of HNC Accounting will be made on your successful completion of the nine mandatory and three optional Unit credits (96 SCQF credit points).

The programme extends over one year of full-time study, or can be taken on a part-time or open learning basis. It may be delivered by means of lectures, case studies, tutorials and industrial visits. You will study a range of subjects such as Recording Financial Information, Preparing Financial Statements, Cost Accounting, Management Accounting Using Information Technology and Using Financial Accounting Software. Throughout the course you will have the opportunity to further develop your Core Skills in *Communication, Numeracy, Information Communication Technology, Problem Solving* and *Working with Others*.

You will be assessed throughout the course with the assessments taking the form of practical assessments, assignments, and case studies. Towards the end of your course you will undertake a Graded Unit, which is designed to assess your ability to integrate the knowledge and skills gained through the mandatory Units. This will take the form of an examination at SCQF level 7 and is worth 1 HN credit. Tutors for the individual Units will refer you to how their particular Unit might influence your Graded Unit response.

The award of HND Accounting will be made on your successful completion of the 19 mandatory and 11 optional Unit credits (240 SCQF credit points). This is a progression from the HNC Accounting and includes Management Accounting for Decision Making, Management Accounting for Planning and Control, Financial Reporting and Analysis, Accounting for Specialised Transactions and Business Taxation Units. This course is normally studied full-time over two years but can be undertaken via a range of learning modes. There are a further two Graded Units in the second year of the HND — a project based Graded Unit and an exam Graded Unit — both at SCQF level 8. These Graded Units integrate the knowledge and skills gained in the mandatory Units within the second year of the HND.

There are several possible progression routes from the HNC Accounting qualification, for example:

- ◆ The HNC Accounting forms the first part of the HND Accounting so you could continue with your learning to develop your qualification to HND level. This may be done immediately or at some point in the future.
- ◆ This award provides the skills and knowledge for those wishing to gain employment, or currently employed, in roles such as accounts assistant, trainee accountant, finance assistant, book-keeper or financial administrator.
- ◆ This award provides progression to higher education, with universities recognising the HNC award as entry to first or second year of their accounting degree programmes.
- ◆ The HNC is recognised by, and gains exemptions from, a number of professional accounting bodies — namely, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT).

The HND Accounting builds upon the skills and knowledge of the HNC and provides similar progression routes but at a more advanced level, for example:

- ◆ The HND Award provides the skills and knowledge for those wishing to gain employment, or currently employed, in roles such as accounts technician, assistant accountant and accounts supervisor.
- ◆ This award provides progression to higher education with universities recognising the HND award as entry to second or third year of their accounting degree programmes.
- ◆ The HND gains further exemptions, depending on the optional Units selected, from a number of professional accounting bodies — namely, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT).

If you intend to progress to a degree course or apply for professional accounting bodies' exemptions, you are advised to liaise directly with the university/professional body concerned.

9 Glossary of terms

SCQF: This stands for the Scottish Credit and Qualification Framework, which is a new way of speaking about qualifications and how they inter-relate. We use SCQF terminology throughout this guide to refer to credits and levels. For further information on the SCQF visit the SCQF website at www.scqf.org.uk

SCQF credit points: One HN credit is equivalent to 8 SCQF credit points. This applies to all HN Units, irrespective of their level.

SCQF levels: The SCQF covers 12 levels of learning. HN Units will normally be at levels 6–9. Graded Units will be at level 7 and 8.

Subject Unit: Subject Units contain vocational/subject content and are designed to test a specific set of knowledge and skills.

Graded Unit: Graded Units assess candidates' ability to integrate what they have learned while working towards the Units of the Group Award. Their purpose is to add value to the Group Award, making it more than the sum of its parts, and to encourage candidates to retain and adapt their skills and knowledge.

Dedicated Core Skill Unit: This is a Unit that is written to cover one or more particular Core Skills, eg HN Units in Information Technology or Communications.

Embedded Core Skills: This is where the development of a Core Skill is incorporated into the Unit and where the Unit assessment also covers the requirements of Core Skill assessment at a particular level.

Signposted Core Skills: This refers to the opportunities to develop a particular Core Skill at a specified level that lie outwith automatic certification.

Qualification Design Team: The QDT works in conjunction with a Qualification Manager/Development Manager to steer the development of the HNC/D from its inception/revision through to validation. The group is made up of key stakeholders representing the interests of centres, employers, universities and other relevant organisations.

Consortium-devised HNCs and HNDs are those developments or revisions undertaken by a group of centres in partnership with SQA.

Specialist single centre and specialist collaborative devised HNCs and HNDs are those developments or revisions led by a single centre or small group of centres who provide knowledge and skills in a specialist area. Like consortium-devised HNCs and HNDs, these developments or revisions will also be supported by SQA.

10 Appendices

Appendix 1: Revisions to Units

Appendix 2: Core Skills signposting

Appendix 3: Realisation of award aims by Units

Appendix 4: Mapping to National Occupational standards (NOS)

Appendix 5: Articulation to Higher Education

Appendix 6: Professional accounting bodies accreditation and exemptions

Appendix 7: Credit transfer arrangements

Appendix 8: Delivery and assessment strategy

See following pages for appendices.

Appendix 1: Revisions to Units

Units requiring updating of existing content

Unit	Changes in revised Unit Specifications
Recording Financial Information	<ul style="list-style-type: none"> ◆ Removal of journal from books of original entry (continues to be assessed for correction of errors). ◆ Reduced number of transactions from 30–35 to a minimum of 20 for completion of books of original entry and double entry book-keeping. ◆ Reduced data for VAT Return from three months to one month. ◆ Removed the calculation of control accounts.
Cost Accounting	<ul style="list-style-type: none"> ◆ Integrated assessment of cost coding with Outcome on product costs. ◆ Removed process costing and added job costing.
Management Accounting for Planning and Control	<ul style="list-style-type: none"> ◆ Ratio formulae to be provided to candidates for assessment of variance analysis.

Appendix 2: Core Skills Signposting

Core Skills Mapping

Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Recording Financial Information	F7JV 34				5 (E)				4 (S)			
Preparing Financial Statements	F7JT 34				5 (E)							
Using Financial Accounting Software	F7JP 34							5 (E)				
Cost Accounting	F7JR 34				5 (E)				4 (S)			
Management Accounting Using Information Technology	F7JS 34		5 (S)		6 (E)	5 (E)			5 (S)	5 (S)	5 (S)	
Accounting: Graded Unit 1	F8KE 34											
Financial Reporting and Analysis	HC43 35				5 (S)				5 (E)			
Accounting for Specialised Transactions	HC44 35				5 (E)							
Management Accounting for Planning and Control	F82H 35				6 (E)				6 (E)			
Management Accounting for Decision Making	F82J 35				6 (E)	5 (E)			6 (E)			
Business Taxation	J0LY 35				5 (E)							
Accounting: Graded Unit 2	F8KF 35				5 (E)				5 (E)	5 (E)	5 (E)	
Accounting: Graded Unit 3	F8KG 35											
Payroll	H4J9 34				5 (E)		5 (E)	5 (E)	4 (S)			
Income Tax	F86X 35		5 (S)		5 (E)							
Auditing	FN11 35		5 (S)		4 (S)				6 (E)			

Number indicates SCQF level; E = embedded within Unit; S = signposted within Unit

Core Skills Mapping — Broadening Optional Units

Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Statistics for Business	F84K 35				6 (E)		5 (S)	5 (S)				
Business Law: An Introduction	F84P 34	6 (S)	6 (S)	6 (S)			5 (S)	5 (S)				
Company Law: An Introduction	DE5H 35											
Business Contractual Relationships	F84N 34	6 (S)	6 (S)	6 (S)			5 (S)	5 (S)	6 (S)	6 (S)	6 (S)	
Communication: Business Communication	H7TK 34	6 (E)	6 (E)	6 (E)								
Corporate Information Systems	DE62 35											
Economic Issues: An Introduction	F7J8 34	6 (S)	6 (S)	6 (S)					5 (S)	5 (S)	5 (S)	
Marketing: An Introduction	F7BX 34	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Research Skills	J1NC 34	6 (S)	6 (S)	6 (S)	5 (S)	5 (S)	6 (S)	6 (S)	6 (S)	6 (S)	6 (S)	
Economics 1: Micro and Macro Theory and Application	F7J6 35	6 (S)	6 (S)	6 (S)			6 (S)	6 (S)				
Economics 2: The World Economy	F86E 35	6 (S)	6 (S)	6 (S)			6 (S)	6 (S)	6 (S)	6 (S)	6 (S)	
Office Management	F84D 35	6 (S)	6 (S)	6 (S)					6 (E)	6 (S)	6 (S)	
Employment Experience 1	D7HJ 34											5 (E)
Work Placement	HJ4W 34								6 (E)	6 (E)	6 (E)	6 (E)
Creating a Culture of Customer Care	H1F0 34	6 (S)	6 (S)	6 (S)					6 (S)		6 (S)	
Developing Entrepreneurial Skills	A6Y7 34											
Behavioural Skills for Business	F84L 35	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Business Culture and Strategy	F7J7 35	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Managing People and Organisations	F84T 34	6 (S)	6 (S)	6 (S)					6 (S)	6 (S)	6 (S)	
Personal Enterprise Skills	F3HT 34			6 (S)					6 (S)			

Unit Title	Unit Code	Communication			Numeracy		ICT		Problem Solving			Working with Others
		Reading	Writing	Oral	Using number	Using graphical information	Accessing Information	Providing/Creating Information	Critical thinking	Planning and organising	Reviewing and evaluating	
Personal Development Planning	DE3R 34											
Human Resource Management: Introduction	H1KP 34	6 (S)	6 (S)	6 (S)					6 (S)			
Mathematics for Business	AN5R 34											
IT in Business: Advanced Spreadsheets	F849 35				6 (E)	6 (E)		6 (S)	6 (E)	6 (S)		
Workplace Communication in English	DE1K 33	5 (E)	5 (E)	5 (E)								
ESOL for Work: Advanced Operational	F1HW 34	5 (S)	5 (S)	5 (S)								
Functional Areas of Business	DV6J 34											
Personal Financial Services	H0BX 34								5 (S)			
Information Technology: Applications Software 1	D75X 34						6 (E)	6 (E)				
Using Software Application Packages	D85F 34						6 (E)	6 (E)				
IT in Business: Spreadsheets	HH83 34				5 (E)	5 (E)	5 (S)	5 (S)	5 (E)	5 (S)	5 (S)	
Developing Skills for Personal Effectiveness	DF4D 33								5 (E)	5 (E)	5 (E)	
Developing Skills for Personal Effectiveness	DF4F 35								6 (E)	6 (E)	6 (E)	
Developing the Individual within a Team	DF45 34											6 (E)
Developing the Individual within a Team	DF46 35											6 (E)
Work Role Effectiveness	DG6E 34											
Work Role Effectiveness	DG6G 35											
Managing and Working with People	H1F4 34	6 (S)	6 (S)	6 (S)					6 (S)		6 (S)	
Managing People and Teams	A766 34											

Number indicates SCQF level; E = embedded within Unit; S = signposted within Unit

Appendix 3: Realisation of Award Aims by Units

HNC Accounting

Unit Name	Unit Code	General Aims					Specific Aims						
		1	2	3	4	5	1	2	3	4	5	6	
Recording Financial Information	F7JV 34	✓	✓	✓	✓	✓	✓	✓	✓	✓			This aim is covered in the range of subject specific and broadening optional Units
Preparing Financial Statements	F7JT 34	✓	✓	✓	✓	✓	✓	✓	✓	✓			
Using Financial Accounting Software	F7JP 34	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Cost Accounting	F7JR 34	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Management Accounting Using Information Technology	F7JS 34	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Accounting: Graded Unit 1	F8KE 34	✓	✓	✓	✓	✓			✓	✓	✓		

HND Accounting Specific Aims

The first year Units are shown in the table above. This table shows how the mandatory Units from the 2nd year of the award meet the general and specific aims.

Unit Name	Unit Code	General Aims					Specific Aims					
		1	2	3	4	5	1	2	3	4	5	6
Financial Reporting and Analysis	HC43 35	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Accounting for Specialised Transactions	HC44 35	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Management Accounting for Planning and Control	F82H 35	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Management Accounting for Decision Making	F82J 35	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Business Taxation	J0LY 35	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Accounting: Graded Unit 2	F8KF 35	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Accounting: Graded Unit 3	F8KG 35	✓	✓	✓	✓	✓			✓	✓		✓

Appendix 4: Mapping to National Occupational Standards (NOS)

HN Accounting Units	Recording Financial Information	Preparing Financial Statements	Cost Accounting	Management Accounting Using IT	Using Financial Accounting Software	Graded Unit 1	Financial Reporting and Analysis	Management Accounting for Planning and Control	Management Accounting for Decision Making	Business Taxation	Accounting for Specialised Transactions	Graded Unit 2	Graded Unit 3	Payroll	Income Tax	Auditing
NOS Accountancy Units																
Professional Standards																
PS-1 Work Effectively in Accountancy				✓	✓									✓		
PS-2 Professional Ethics																
Financial Accounting																
FA-1 Process Income	✓					✓										
FA-2 Process Expenditure	✓					✓										
FA-3 Account for Income and Expenditure	✓					✓				✓						
FA-4 Prepare Accounts		✓		✓	✓	✓	✓				✓	✓				
FA-5 Draft Financial Statements		✓		✓	✓	✓	✓		✓		✓	✓				

HN Accounting Units	Recording Financial Information	Preparing Financial Statements	Cost Accounting	Management Accounting Using IT	Using Financial Accounting Software	Graded Unit 1	Financial Reporting and Analysis	Management Accounting for Planning and Control	Management Accounting for Decision Making	Business Taxation	Accounting for Specialised Transactions	Graded Unit 2	Graded Unit 3	Payroll	Income Tax	Auditing
Management Accounting																
MA-1 Provide Cost and Revenue Information			✓	✓				✓	✓		✓					
MA-2 Provide Management Information			✓	✓				✓	✓							
MA-3 Draft Budgets			✓	✓				✓								
MA-4 Monitor Financial Performance			✓	✓				✓	✓							
Tax																
T-1 Calculate Personal Tax										✓				✓	✓	
T-2 Calculate Business tax										✓		✓	✓			
T-3 Report VAT	✓				✓											
Treasury Management																
TM-1 Administer Cash Balances												✓				
TM-2 Grant Credit and Monitor Debt												✓				

HN Accounting Units	Recording Financial Information	Preparing Financial Statements	Cost Accounting	Management Accounting Using IT	Using Financial Accounting Software	Graded Unit 1	Financial Reporting and Analysis	Management Accounting for Planning and Control	Management Accounting for Decision Making	Business Taxation	Accounting for Specialised Transactions	Graded Unit 2	Graded Unit 3	Payroll	Income Tax	Auditing
Financial Systems																
FS-1 Review Accounting Systems																✓
Audit																
A-1 Implement Audit Procedures																✓
Payroll																
P-1 Create and Maintain Employee Records														✓		
P-2 Calculate Pay			✓											✓	✓	
P-3 Determine Entitlements and Deductions														✓	✓	
P-4 Control Payroll																
P-5 Complete End-of-Period Procedures														✓		
P-6 Process Expenses and Benefits in Kind															✓	

Appendix 5: Articulation to Higher Education

Articulation arrangements offered by a sample of Scottish universities to holders of an HNC Accounting or HND Accounting are summarised below.

Higher education institution/degree	Articulation from HNC Accounting	Articulation from HND Accounting
University of the West of Scotland BAcc	Year 2 entry	Year 3 entry
Glasgow Caledonian University BA Accountancy	Year 1 entry	Year 2 entry with AAA in Graded Units
Heriot-Watt University MA in Accountancy and Finance	Year 1 entry with B in Graded Unit Year 2 entry considered for exceptional candidates on an individual basis	Year 2 entry with BBC in Graded Units Year 3 entry considered for exceptional candidates on an individual basis
The University of Dundee BAcc Accountancy	Year 1 entry	Year 2 entry
Abertay University BA (Hons) Accounting with Finance	N/A (HND top up degree only)	Year 3 entry
University of Stirling BAcc Accountancy	Year 1 entry with B in Graded Unit	Year 2 entry with BB in Graded Units
The Robert Gordon University BA Accounting and Finance	Year 1 entry	Year 2 entry Year 3 entry available to candidates who completed an HND Accounting at one of their partner colleges

Appendix 6: Professional Accounting Bodies: Accreditation and Exemptions

ACCA Exemptions (October 2016)

SQA Award	ACCA
HNC Accounting	Foundations in Accountancy (FIA) FA1 – Recording Financial Transactions MA1 – Management Information FA2 – Maintaining Financial Records MA2 – Managing Costs and Finance FAB – Accountant in Business FMA – Management Accounting FFA – Financial Accounting
	ACCA Qualification F1 – Accountant in Business F2 – Management Accounting F3 – Financial Accounting
HND Accounting	Foundations in Accountancy (FIA) All foundation papers
	ACCA Qualification F1 – Accountant in Business F2 – Management Accounting F3 – Financial Accounting F4 – Corporate and Business Law F5 – Performance Management (on achievement of Units <i>Management Accounting for Decision Making and Management Accounting for Planning and Control</i>)

CIMA Exemptions (October 2016)

HNC Accounting (G9M5 15)

Intake: **From September 2015 to September 2018**

Graduation: **From July 2016 to July 2019**

SQA Award/Units	CIMA
CIMA Certificate in Business Accounting	
Cost Accounting (F7JR 34) <i>and</i> Management Accounting Using Information Technology (F7JS 34)	C01/BA2 Fundamentals of Management Accounting
Recording Financial Information (F7JV 34) <i>and</i> Preparing Financial Statements (F7JT 34)	C02/BA3 Fundamentals of Financial Accounting
(Recommended) Optional: Statistics for Business (F84K 35) Students can choose to waive the C03 exam but it is recommended they ensure they have a sound knowledge of business mathematics. The content is being redistributed under the 2017 syllabus to BA1, BA2 and BA3	C03 Fundamentals of Business Mathematics
Optional: Economic Issues: An Introduction (F7J8 34)	C04/BA1 Fundamentals of Business Economics
Optional: Business Contractual Relationships (F84N 34) <i>and</i> Business Law: An Introduction (F84P 34)	C05/BA4 Fundamentals of Ethics, Corporate Governance and Business Law

HND Accounting (G9M6 16)

Intake: **From September 2015 to September 2018**

Graduation: **From July 2016 to July 2020**

SQA Award/Units	CIMA
CIMA Certificate in Business Accounting	
Cost Accounting (F7JR 34) <i>and</i> Management Accounting Using Information Technology (F7JS 34)	C01/BA2 Fundamentals of Management Accounting
Recording Financial Information (F7JV 34) <i>and</i> Preparing Financial Statements (F7JT 34)	C02/BA3 Fundamentals of Financial Accounting
(Recommended) Optional: Statistics for Business (F84K 35) Students can choose to waive the C03 exam but it is recommended they ensure they have a sound knowledge of business mathematics. The content is being redistributed under the 2017 syllabus to BA1, BA2 and BA3	C03 Fundamentals of Business Mathematics
Optional: Economic Issues: An Introduction (F7J8 34)	C04/BA1 Fundamentals of Business Economics
Optional: Business Contractual Relationships (F84N 34) <i>and</i> Business Law: An Introduction (F84P 34)	C05/BA4 Fundamentals of Ethics, Corporate Governance and Business Law
CIMA Diploma in Management Accounting (operational level)	
Management Accounting for Planning and Control (F82H 35) <i>and</i> Management Accounting for Decision Making (F82J 35)	P1 Management Accounting
Financial Reporting and Analysis (HC43 35) <i>and</i> Management Accounting for Planning and Control (F82H 35) <i>and</i> Management Accounting for Decision Making (F82J 35) <i>and</i> Business Taxation (JOLY 35)	F1 Financial Reporting and Analysis

AAT Exemptions

SQA Award	AAT
HNC Accounting	<p>Exemption from the following units:</p> <p>Using Accounting Software Bookkeeping Controls</p> <p>from the following qualifications:</p> <p>AAT Foundation Certificate in Accounting AAT Foundation Diploma in Accounting and Business</p> <p>or</p> <p>Exemption from one of the following units:</p> <p>Bookkeeping Transactions Bookkeeping Controls</p> <p>from the following qualification:</p> <p>AAT Foundation Certificate in Bookkeeping</p> <p>or</p> <p>from one of the following units:</p> <p>Advanced Bookkeeping Final Accounts Preparation</p> <p>from the following qualifications:</p> <p>AAT Advanced Certificate in Bookkeeping AAT Advanced Diploma in Accounting</p>
HND Accounting	<p>Exemption from three of the following units:</p> <p>Financial Statements of Limited Companies Cash and Treasury Management Management Accounting: Decision and Control Management Accounting: Budgeting Business Tax</p> <p>From the following qualification:</p> <p>AAT Professional Diploma in Accounting</p>

Exemptions are only available for up to 50% of the units which make up an AAT qualification. AAT will not accept certificates which are older than **3** years. The 3-year period starts from the award on the certificate issued by SQA (the Awarding organisation).

Appendix 7: Credit Transfer Arrangements

Mandatory Units

Full credit transfer is given between the predecessor Unit and the revised Unit.

Predecessor Unit		New Unit	
Unit Code	Unit Title	Unit Code	Unit Title
DE5D 34	Recording Financial Information	F7JV 34	Recording Financial Information
DE5C 34	Preparing Final Accounts	F7JT 34	Preparing Financial Statements
DE59 34	Using Financial Accounting Software	F7JP 34	Using Financial Accounting Software
DE5F 34	Cost Accounting	F7JR 34	Cost Accounting
DE9G 34	Management Accounting Using Information Technology	F7JS 34	Management Accounting Using Information Technology
DE64 34	Accounting: Graded Unit 1	F8KE 34	Accounting: Graded Unit 1
F7R4 35	Financial Reporting and Analysis	HC43 35	Financial Reporting and Analysis
F7R5 35	Accounting for Specialised Transactions	HC44 35	Accounting for Specialised Transactions
DE58 35	Management Accounting for Planning and Control	F82H 35	Management Accounting for Planning and Control
DE5A 35	Management Accounting for Decision Making	F82J 35	Management Accounting for Decision Making
F7R6 35	Business Taxation	J0LY35	Business Taxation
DE65 35	Accounting: Graded Unit 2	F8KF 35	Accounting: Graded Unit 2
DE66 35	Accounting: Graded Unit 3	F8KG 35	Accounting: Graded Unit 3
Subject Related Optional Units			
F86W 34	Payroll	H4J9 34	Payroll
DE5K 35	Income Tax	F86X 35	Income Tax
DE5J 35	Auditing	FN11 35	Auditing

The above guidance has been written and vetted by SQA External Verifiers. When centres are making a decision about credit transfer they should consider both subject-related content and currency of achievement.

Appendix 8: Delivery and Assessment Strategy

HNC and HND Accounting

Units in the Group Award

Mandatory Units for HNC Accounting (9 credits)

- Unit 1: Recording Financial Information (1 credit)
- Unit 2: Preparing Financial Statements (2 credits)
- Unit 3: Using Financial Accounting Software (1 credit)
- Unit 4: Cost Accounting (2 credits)
- Unit 5: Management Accounting Using IT (2 credits)
- Unit 6: Accounting: Graded Unit 1 (1 credit)

Optional Units for HNC Accounting (3 credits)

- Unit 1: Using IT in Business — Spreadsheets (1 credit)
- Unit 2: Business Law: An Introduction (1 credit)
- Unit 3: Payroll (1 credit)
- Unit 4: Economic Issues: An Introduction (1 credit)
- Unit 5: Economics 1: Micro and Macro Theory and Practice (1 credit)
- Unit 6: Business Contractual Relationships (1 credit)

Mandatory Units for HND Accounting (19 credits)

- Unit 1: Recording Financial Information (1 credit)
- Unit 2: Preparing Financial Statements (2 credits)
- Unit 3: Using Financial Accounting Software (1 credit)
- Unit 4: Cost Accounting (2 credits)
- Unit 5: Management Accounting Using IT (2 credits)
- Unit 6: Accounting: Group Award Graded Unit 1 (1 credit)
- Unit 7: Financial Reporting and Analysis (2 credits)
- Unit 8: Accounting for Specialised Transactions (1 credit)
- Unit 9: Management Accounting for Planning and Control (1 credit)
- Unit 10: Management Accounting for Decision Making (2 credits)
- Unit 11: Business Taxation (2 credits)
- Unit 12: Accounting: Graded Unit 2 (1 credit)
- Unit 13: Accounting: Graded Unit 3 (1 credit)

Optional Units for HND Accounting (11 credits)

- Unit 1: Using IT in Business — Spreadsheets (1 credit)
- Unit 2: Business Law: An Introduction (1 credit)
- Unit 3: Payroll (1 credit)
- Unit 4: Economic Issues: An Introduction (1 credit)
- Unit 5: Economics 1: Micro and Macro Theory and Practice (1 credit)
- Unit 6: E Business Contractual Relationships (1 credit)
- Unit 7: Maths for Business (1 credit)
- Unit 8: Communication: Business Communication (1 credit)
- Unit 9: Statistics for Business (1 credit)
- Unit 10: Company Law (1 credit)
- Unit 11: Economics 2: The World Economy (1 credit)

Recommended Strategy

These qualifications are designed to enable candidates to progress to employment in an accounting environment or to further study in this field. With this in mind, the recommended assessment strategy focuses on practical exercises and tasks to ensure candidates have a sound understanding of the application of financial and management accounting principles and techniques. Further, these practical aspects of the assessment strategy are combined with case study analyses, reports and a project that progress the candidates' knowledge and understanding from practical processes and products to financial analysis and management information and decision making.

The Graded Units are designed to integrate candidates' knowledge from several mandatory Units. Graded Unit 1 is an Examination integrating knowledge from all of the HNC Mandatory Units. Graded Unit 2 is a Project that integrates knowledge from *Management Accounting for Planning and Control*, *Management Accounting for Decision Making* and *Business Taxation*. The project requires the candidates to plan, develop and evaluate a complex accounting case study. Graded Unit 3 is Examination based and integrates knowledge from *Financial Reporting and Analysis*, *Accounting for Specialised Transactions* and *Business Taxation*. The integration of knowledge in the Graded Units is an extremely important part of the assessment strategy as although the component Units are delivered with little scope for integration of assessment at Unit level, candidates then appreciate how the component parts can potentially combine together. This strategy also develops the candidates' skills for progression to higher education.

The recommended assessment strategy is considered appropriate by many universities who generally offer articulation routes for HNC Accounting students into 2nd year and HND Accounting students into 3rd year of their accounting degree programmes. Further it has been endorsed by three of the main professional accounting bodies, the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Management Accountants (CIMA) and the Association of Accounting Technicians (AAT), who offer exemptions from between three and seven papers from their syllabi for candidates entering their programmes with HNC Accounting or HND Accounting qualifications.

HNC Accounting/HND Accounting Year 1 — Mandatory Units

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 1: Recording Financial Information	Recording financial information in a manual book-keeping system up to trial balance. Completing a VAT Return and accounting control procedures.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 2: Preparing Financial Statements	Preparing Financial Statements for a range of business organisations. Also preparing a statement of cash flows and analysing accounting statements using accounting ratios.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises.	This Unit could be delivered and assessed about half way through the programme after the candidates have completed Unit 1.
Unit 3: Using Financial Accounting Software	Using a commercial accounting software package to process a range of financial transactions and produce accounting reports.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercise utilising a commercially available accounting software package.	This Unit could be delivered and assessed about half way through the programme after the candidates have completed Unit 1.
Unit 4: Cost Accounting	Utilising costing techniques for recording and classifying and recording cost accounting information for inventory valuations, job costing and	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises and short answer questions.	This Unit could be delivered and assessed at the beginning of the programme.

	profit measurement.			
--	------------------------	--	--	--

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 5: Management Accounting Using Information Technology	Preparing management information for control and decision making in an organisation making use of information technology.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 1.	Practical exercises utilising a commercially available spreadsheet package.	This Unit could be delivered and assessed about half way through the programme after the candidates have some knowledge from Unit 4.
Unit 6: Accounting: Graded Unit 1	Tasks requiring the integration of financial, costing and management data.	Integrates and applies knowledge and skills from all Mandatory Units.	Practical exercise and short answer questions.	This Unit could be assessed towards the end of the programme as it requires the candidates to have knowledge and skills from Units 1 to 5.

HND Accounting Year 2 — Mandatory Units

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 7: Financial Reporting and Analysis	Developing knowledge of accounting concepts, principles and accounting standards, preparing limited company financial statements, preparing consolidated Statements of Financial Position and analysing financial statements.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 3.	Practical exercises, short answer questions and report on analysis of financial statements.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 8: Accounting for Specialised Transactions	Incorporating more specialised transactions into accounting records and financial statements — shares and debentures, leasing and hire purchase, long-term contracts.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 3.	Practical exercises.	This Unit could be delivered and assessed about half way through the programme after the candidates have some knowledge from Unit 7.
Unit 9: Management Accounting for Planning and Control	Understanding and applying accepted management accounting techniques to support the management processes of planning and control	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 2.	Practical exercises, short answer questions and reports.	This Unit could be delivered and assessed at the beginning of the programme.

Unit	Tasks for each Unit	Integration with other Units	Assessment	Comments on possible delivery and assessment
Unit 10: Management Accounting for Decision Making	Providing and evaluating management accounting information to enhance the quality of decision making in the short to medium term.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Unit 2.	Practical exercises and reports.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 11: Business Taxation	Developing basic concepts of business taxation and calculating the taxable trading profits of sole traders, partnerships, limited companies and the principles of Value Added Tax.	No opportunities for integration at Unit assessment level but knowledge and skills integrated and applied in Graded Units 2 and 3.	Practical exercises.	This Unit could be delivered and assessed at the beginning of the programme.
Unit 12: Accounting: Graded Unit 2	A project requiring the application of management accounting and business taxation knowledge to a case study.	Integrates and applies knowledge and skills from Units 9, 10 and 11.	Project involving planning, developing and evaluating a case study scenario.	This Unit could be assessed towards the end of the programme as it requires the candidates to have knowledge and skills from Units 9, 10 and 11.
Unit 13: Accounting: Graded Unit 3	Tasks requiring the integration of financial, costing and management data.	Integrates and applies knowledge and skills from Units 7, 8 and 11.	Integrated practical exercise and extended response question.	This Unit could be assessed towards the end of the programme as it requires the candidates to have knowledge and skills from Units 7, 8 and 11.

Optional Units (assuming Optional Units 1 — 6 are delivered to achieve 15 credit HND Accounting Year 1)

Units	Weeks																																					
	Semester 1										Semester 2										Semester 3																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
Unit 1							X					X																										
Unit 2												X																										
Unit 3																															X							X
Unit 4												X																										
Unit 5																									X													
Unit 6																																					X	

 - Unit being delivered and assessed X — Assessment

HND Accounting Year 2 — full time

Mandatory Units

Units	Weeks																																							
	Semester 1									Semester 2									Semester 3																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36				
Unit 7								X					X					X						X																
Unit 8															X					X																				
Unit 9				X				X					X																											
Unit 10					X				X				X										X																	
Unit 11						X																																		
Unit 12														X									X																	
Unit 13																																						X		

Optional Units (assuming Optional Units 7 to 11 are delivered)

Units	Weeks																																							
	Semester 1									Semester 2									Semester 3																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36				
Unit 7					X			X					X																											
Unit 8																																								
Unit 9																																								
Unit 10																																								
Unit 11																																								

 - Unit being delivered and assessed X — Assessment

As noted above, many of the Optional Units are delivered and assessed in Semester 3. This follows from the necessity to complete the Mandatory Units in Semesters 1 and 2 to ensure the candidates have the required underpinning knowledge and skills to undertake Graded Units 2 and 3.

HNC Accounting — day release or evening over two years

Year 1 — Mandatory Units

Weeks																																							
Units	Semester 1											Semester 2											Semester 3																
	1	2	3	4	5	6	7	8	9	10	11	12	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3			
Unit 1			X			X			X		X																												
Unit 2																							X															X	
Unit 3																							X																

Year 1 — Optional Units (assuming Optional Units 1, 2 and 3 are delivered)

Weeks																																								
Units	Semester 1											Semester 2											Semester 3																	
	1	2	3	4	5	6	7	8	9	10	11	12	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3				
Unit 1							X				X																													
Unit 3																																								X

Year 2 — Mandatory Units

Weeks																																							
Units	Semester 1											Semester 2											Semester 3																
	1	2	3	4	5	6	7	8	9	10	11	12	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3			
Unit 4					X					X									X				X																
Unit 5																				X										X									X
Unit 6																																					X		

Year 2 — Optional Units (assuming Optional Units 1, 2 and 3 are delivered)

Units	Weeks																																									
	Semester 1												Semester 2										Semester 3																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36						
Unit 2						X						X																														

 - Unit being delivered and assessed X — Assessment