**HN ACCOUNTING UNITS**

**Work completed for implementation from August 2015**

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| **Unit Title** | **Unit Code** | **Unit Specification** | **ASP** |
| ***HNC Accounting Core Units*** | |  |  |
| Recording Financial Information | F7JV 34 | No changes required | |
| Preparing Final Accounts | F7JT 34 | Revised and title changed to Preparing Financial Statements | |
| Using Financial Accounting Software | F7JP 34 | Revised | Not revised – SAGE software not amended to reflect FRS 102 |
| Cost Accounting | F7JR 34 | Revised | |
| Management Accounting Using Information Technology | F7JS 34 | Revised | |
| Accounting: Graded Unit 1 | F8KE 34 | Revised | ASPs 1 and 3 revised. ASP 4 written to FRS 102.  ASP 2 not revised |
| ***Servicing Units*** | |  |  |
| Recording Financial Transactions | F847 33 | Minor revision | Minor revision to ASP 2. ASP 1 not revised |
| Business Accounting | F84M 34 | Revised plus advice re assessing Outcomes 3, 4 and 5 | ASP 1 revised; supplementary material for Outcomes 3, 4 and 5 also available  ASP 2 not revised |
| Financial Accounting Statements: An Introduction | F93K 34 | Revised | |
| Using Financial Accounting Statements | F93H 34 | Revised | |
| Payroll | H4J9 34 | No changes required | |
| Business: Graded Unit 1 | F8LD 34 | Unit specification and 3 ASPs updated – changes related to terminology in **Applying financial concepts** section | |

**Units being revised for implementation in session 2016/2017 – work currently ongoing**

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| **Unit Title** | **Unit Code** | **Unit specification** | **ASP** |
| ***HND Accounting Core Units*** | |  |  |
| Financial Reporting and Analysis | F7R4 35 | Being revised – Unit code will change. Also taking account of comments raised | |
| Accounting for Specialised Transactions | F7R5 35 | Being revised – Unit code will change. Also taking account of comments raised | |
| Management Accounting for Planning and Control | F82H 35 | Minor changes required | Being revised/checked |
| Management Accounting for Decision Making | F82J 35 | No changes required | Being revised/checked |
| Business Taxation | F7R6 35 | Minor revisions | |
| Accounting: Graded Unit 2 | F8KF 35 | No changes required | Being checked |
| Accounting: Graded Unit 3 | F8KG 35 | Being revised | Being revised |
| ***Optional/Servicing Units*** | |  |  |
| Income Tax | F86X 35 | No changes required | No changes required |
| Auditing | FN11 35 | Minor changes | Being revised/checked |
| Preparing Financial Forecasts | F84R 35 | Minor changes | Being revised/checked |
| Business: Graded Unit 2 | F8LE 35 | No changes required | |