



# New National Units in Accounting

## Available from session 2019–20

The following suite of revised units will replace the current National Units in Accounting. The revised units will be available from session 2019–20.

Unit title	Unit code	SCQF level
Financial Skills for a Small Business: An Introduction	J1JT 44	4
Financial and Cost Accounting: An Introduction	J1JV 44	4
Financial Accounting for Sole Traders	J1JW 44	4
Financial Accounting for Partnerships and NPO	J1JX 45	5
Financial Accounting for Limited Companies	J1JY 46	6
Handling Wages and Salaries	J1K0 45	5
Management Accounting: An Introduction	J1K1 44	4
Management Accounting Systems	J1K2 45	5
Management Accounting	J1K3 46	6
Recording Cash Transactions	J1K4 45	5
Recording transactions in the Ledger	J1K5 45	5

# Revised Accounting units in National Certificates

## NC Accounting at SCQF level 5 (GD0L 45)

We are currently reviewing this qualification and will provide further information to centres in due course.

## NC Administration at SCQF level 5 (G99P 45)

Current unit	Replaced by revised unit
Recording Cash Transactions (FN14 11)	Recording Cash Transactions (J1K45)

## NC Business at SCQF level 4 (G973 44)

Current unit	Replaced by revised unit
Financial and Cost Accounting: An Introduction (F5G1 10)	Financial and Cost Accounting: An Introduction (J1JV 44)
Management Accounting (DF4T 10)	Management Accounting: An Introduction (J1K1 44)
Lapsed unit	Replaced by revised unit
Financial Accounting (DF47 10)	Financial Accounting for Sole Traders (J1JW 44)

## NC Business at SCQF level 5 (G8WT 45)

Current unit	Replaced by revised unit
Preparing Final Accounts (F6TY 11)	Financial Accounting for Partnerships and NPO (J1JX 45)
Financial Accounting: An Introduction (F394 12)	Financial Accounting for Limited Companies (J1JY 46)
Management Accounting: An Introduction (F395 12)	Management Accounting (J1K3 46)
Recording Cash Transactions (FN14 11)	Recording Cash Transactions (J1K4 45)
Recording Data in the Ledger (FN16 11)	Recording transactions in the Ledger (J1K5 45)

## NC Creative Industries at SCQF level 5 (GF87 45)

Current unit	Replaced by revised unit
Financial Skills for a Small Business: An Introduction (F5G5 10)	Financial Skills for a Small Business: An Introduction (J1JT 44)

**NC Events Co-ordination at SCQF level 5 (GD0M 45)**

<b>Current unit</b>	<b>Replaced by revised unit</b>
Recording Cash Transactions (FN14 11)	Recording Cash Transactions (J1K45)
Financial and Cost Accounting: An Introduction (F5G1 10)	Financial and Cost Accounting: An Introduction (J1JV 44)
Financial Accounting (DF47 10)	Financial Accounting for Sole Traders (J1JW 44)

**NC Legal Services at SCQF level 6 (GF45 46)**

<b>Current unit</b>	<b>Replaced by revised unit</b>
Recording Cash Transactions (FN14 11)	Recording Cash Transactions (J1K45)

**NC Retailing at SCQF level 5 (GF6T 45)**

<b>Current unit</b>	<b>Replaced by revised unit</b>
Financial Skills for a Small Business: An Introduction (F5G5 10)	Financial Skills for a Small Business: An Introduction (J1JT 44)

# Revised Accounting units in National Progression Awards

## NPA Accountancy at SCQF level 6 (GN7J 46)

Current unit	Replaced by revised unit
Recording Data in the Ledger (FN16 11)	Recording Transactions in the Ledger (J1K5 45)

## NPA Business with IT at SCQF level 6 (G9WW 46)

Current unit	Replaced by revised unit
Financial Accounting: An Introduction (F394 12)	Financial Accounting for Limited Companies (J1JY 46)
Management Accounting: An Introduction (F395 12)	Management Accounting (J1K3 46)

## NPA Enterprise and Employability NPA at SCQF levels 4 and 5 (G976 44)

Current unit	Replaced by revised unit
Financial Skills for a Small Business: An Introduction (F5G5 10)	Financial Skills for a Small Business: An Introduction (J1JT 44)