

A large, stylized logo consisting of a white 'X' with a purple swoosh above it, followed by the letters 'SQA' in a white, serif font.

X SQA

A smaller version of the X SQA logo, with the 'X' and 'SQA' in blue and a purple swoosh above the 'X'.

X SQA

# HN Accounting

Network Support Event  
Tuesday 5 March 2019



# SQA Update

- ◆ Welcome and Introduction
- ◆ Domestic
- ◆ Purpose of Event
- ◆ Delegate Packs
- ◆ Programme for the Day



# Network Support Event - Programme

- ◆ SQA Update
- ◆ Marking Graded Unit Narrative/Theory Questions
- ◆ Coffee/Tea
- ◆ Functionality of Cloud Accounting
- ◆ SEV Review of 2017/18
- ◆ Lunch
- ◆ Developing Digital Assessment
- ◆ Prior Verification
- ◆ Plenary and Close



# HN Accounting - Uptake

- ◆ HNC Accounting – 7<sup>th</sup> (7<sup>th</sup>)
- ◆ HND Accounting – 3<sup>rd</sup> (3<sup>rd</sup>)
  
- ◆ PDA Bookkeeping – 5<sup>th</sup> (6<sup>th</sup>)
- ◆ PDA Financial Accounting – 7<sup>th</sup> (5<sup>th</sup>)
- ◆ PDA Management Accounting – 8<sup>th</sup> (7<sup>th</sup>)

(2015/16 figures given in brackets)

[Annual Statistical Report 2017 \(published April 2018\)](#)



# HN Accounting - Uptake

*Figures up to and including 31 December 2018				2015/16		2016/17		2017/18		2018/19*	
Type	Code	Level	Title	Entries	Awards	Entries	Awards	Entries	Awards	Entries	Awards
HN-P	G9M5	15	Accounting	834	647	948	668	918	698	700	67
HN-P	G9M6	16	Accounting	882	530	771	556	832	582	642	44
PDA-N	G8XK	47	Management Accounting	281	239	327	270	347	274	315	5
PDA-N	G8XM	47	Financial Accounting	292	230	327	248	370	288	300	27
PDA-N	G8XN	47	Book-keeping	288	220	358	236	398	289	389	57

# HN Accounting – 2018/19

- ◆ Guidance on tax legislation included in Support Notes for:
  - Payroll (H4J9 34)
  - Income Tax (F86X 35)
  - Business Taxation (J0LY 35)
- ◆ ASPs updated with 2018/19 tax rates
- ◆ Business Taxation recoded as Outcomes 3 and 4 have now been combined – ASP updated

# HN Accounting – 2018/19

- ◆ Conditions of Assessment updated in Graded Unit Specifications and Assessment Support Packs
- ◆ Graded Unit 3 ASPs – marking schemes extended for some computational questions
- ◆ Proposed Ethics unit behind schedule
- ◆ Revised Research Skills unit will be available from August 2019
- ◆ Exemptions:
  - AAT - [AAT Exemptions Navigator](#)
  - ACCA – [ACCA Exemptions Calculator](#)
  - CIMA - [CIMA Exemption Search](#)



# HN Accounting

- ◆ QST Meetings
- ◆ Qualification Verification Summary Reports
- ◆ Centre/Candidate Surveys
- ◆ Information regarding HN Accounting placed on Subject web page – update letters, event presentations, etc
- ◆ Understanding Standards (login required for HN) - <http://www.understandingstandards.org.uk/Home>

# HN Accounting – Subject-related Qualifications

- ◆ NPA in Financial Services at SCQF level 6 - part of Foundation Apprenticeship in Financial Services – delivered via school/college partnerships
- ◆ Revised SVQs in Providing Financial Services – accredited August 2018
- ◆ Revised NC Accounting framework – ready for August 2019
- ◆ Foundation Apprenticeship in Accountancy – 2 centres delivering 2018/19

# HN Accounting – Subject-related Qualifications

## Graduate Apprenticeship – Business Management: Financial Services



# HN Accounting – Subject-related Qualifications

## Graduate Apprenticeship – Accounting

- ◆ Due to be piloted by one university in 2019/20 onwards
- ◆ Provides new way into degree-level study for individuals currently employed or entering employment
- ◆ SCQF level 10 work-based degree and leads to a professional qualification at SCQF level 11
- ◆ Includes: core/meta skills (self management; social intelligence; innovation); general business (strategic business management and governance; business finance; digital and data skills; managing people); accounting specific (legislation and regulatory requirements; financial information; business finance and taxation; assurance, risk and control); locally required/professional practice
- ◆ Framework belongs to Skills Development Scotland (SDS)

# Keeping informed

For more information, visit [www.sqa.org.uk/hn](http://www.sqa.org.uk/hn)

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