

Next Generation Higher National Educator Guide

Higher National Diploma Accounting

Qualification code: GV1V 48

**This qualification is available in a restricted
delivery model from academic session 2025**

This guide provides information about the Higher National Diploma (HND) to ensure consistent and transparent assessment year on year. It is for lecturers and assessors, and contains all the mandatory information you need to deliver and assess the HND.

You must read it alongside the Grading Pack.

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Contents

Purpose of the qualification	1
Structure	2
Framework	2
Aims of the qualification.....	4
General aims.....	4
Specific aims	4
Who is this qualification for?.....	5
Recognising prior learning.....	5
Articulation and progression.....	6
Professional recognition	6
Credit transfer arrangements	7
Recommended Core Skills entry profile	7
How the qualification meets employer and higher education institution needs	8
Table 1: mapping qualification aims to units.....	9
Table 2: mapping National Occupational Standards (NOS) to units.....	10
Table 3: assessment strategy for the qualification	13
Meta-skills	14
Meta-skills in HND Accounting	15
Learning for Sustainability	16
Context.....	16
Accounting context.....	17
Learning for Sustainability in Next Generation Higher National Qualifications	17
Grading	19
Whole-qualification grade outcomes	19
Whole-qualification grade descriptors	20
Approaches to delivery and assessment.....	21
Remediation and re-assessment in Next Generation Higher National Qualifications	22
Information for centres	23

Equality and inclusion.....	23
Internal and external verification	23
Glossary.....	24
Information for learners.....	25
Higher National Diploma (HND) Accounting.....	25
Qualification information.....	25
Administrative information.....	27
History of changes.....	27

Purpose of the qualification

Higher National Diploma (HND) Accounting builds on foundation accounting skills, progressing to mid-management level functions and practice. It gives learners the knowledge, skills and personal development opportunities to progress into employment and/or degree and professional qualifications in accounting, or to help progress their career in accounting or finance-based roles.

Structure

Higher National Diplomas (HNDs) are at SCQF level 8 and are made up of 120 SCQF credit points (15 SQA credits). HNDs must incorporate at least 80 credit points (10 SQA credits) at SCQF level 8.

Framework

The HND is made up of mandatory and optional units. Learners must complete all the mandatory units and 4 SQA credits from the optional units.

Mandatory units

Unit code	Unit title	SQA credits	SCQF credit points	SCQF level
J7BC 48	Financial Reporting and Corporation Tax	4	32	8
J7BD 48	Performance Management	4	32	8
J7EH 48	Business Performance and Managing Risk	3	24	8

Optional units

Unit code	Unit title	SQA credits	SCQF credit points	SCQF level
J7BF 48	Audit: An Introduction	2	16	8
J7BG 48	Financial Markets: An Introduction	2	16	8
J68X 47	Blockchain	1	8	7

Unit code	Unit title	SQA credits	SCQF credit points	SCQF level
J68W 47	Big Data	1	8	7
J6C9 48	Agile Project Management	2	16	8
J68R 47	Data Science	2	16	7

Aims of the qualification

General aims

1. Develop knowledge and skills aligned with National Occupational Standards (NOS) and professional body qualifications.
2. Develop knowledge and skills in planning, analysing and reporting.
3. Develop study and research skills.
4. Enable progression within the Scottish Credit and Qualifications Framework (SCQF).
5. Develop an awareness of wider economic and business environments.
6. Develop meta-skills that complement technical and professional knowledge and skills.
7. Develop Learning for Sustainability skills, knowledge, understanding and values.

Specific aims

1. Provide knowledge and skills for entry-level or supervisory-level employment in accounting and finance roles.
2. Provide progression to accounting or related degree qualifications.
3. Provide progression to and/or exemptions from professional body qualifications.
4. Develop and integrate a range of contemporary vocational skills.
5. Develop knowledge and skills to support routes into self-employment.
6. Provide optional routes to facilitate local industry needs and specialisation.
7. Promote values of sustainability and corporate and social responsibility.

Who is this qualification for?

This qualification is suitable for learners who would like a career in accounting or financial administration. It is suitable for a wide range of learners, including school leavers, adult returners to education, and those in employment who want formal recognition of their knowledge and skills.

Entry to this qualification is at your centre's discretion. However, we recommend that learners have one or more of the following:

- HNC Accounting
- knowledge of the fundamental financial and management accounting skills at SCQF level 7

Recognising prior learning

SQA recognises that learners gain knowledge and skills through formal, non-formal and informal learning contexts. Formal learning is learning certificated by a recognised awarding or professional body. Non-formal learning includes learning such as employers' in-house training courses. Informal learning is learning based on experience from a variety of environments that is not formally assessed.

It is unlikely that a learner would have the appropriate prior learning and experience to meet all the requirements of a full HND.

You can find more information and guidance about the [recognition of prior learning on SQA's website](#).

Articulation and progression

Learners who complete this qualification could go on to:

- other qualifications in accountancy and finance or related areas
- further study, employment and/or training
- professional body accounting qualifications
- degree-level study in accounting or finance
- qualifications in business-related subjects
- employment and/or workplace training

Articulation is subject to local agreements between centres and universities.

Professional recognition

Association of Accounting Technicians (AAT)

- Exemptions from Level 4 Diploma in Professional Accounting:
 - Cash and Financial Management
 - Audit and Assurance

AAT limit the number of exemptions allowed within their accounting qualifications, and exemptions are only available for up to 50% of the units that make up an AAT qualification.

Association of Chartered Certified Accountants (ACCA)

- Exemptions from ACCA:
 - Performance Management
 - Corporate and Business Law

Credit transfer arrangements

Centres can make decisions about transferring credit. They can transfer credit if the subject-related content of the units is broadly equivalent. Centres should consider the currency of a learner's achievement before transferring credit.

Recommended Core Skills entry profile

Learners should have the following Core Skills at the stated SCQF levels before starting this qualification. This information can help identify learners who may need additional support.

Core Skill	Recommended SCQF entry profile
Communication	Level 6
Numeracy	Level 6
Information and Communication Technology (ICT)	Level 6
Problem Solving	Level 6
Working with Others	Level 6

How the qualification meets employer and higher education institution needs

This qualification is designed in collaboration with employers, higher education institutions (HEIs), practitioners and professional bodies to meet the sector need.

The following tables show how the qualification can benefit employers and HEIs by equipping learners with the necessary skill set:

- Table 1 shows how units map to the aims of the qualification.
- Table 2 shows how the units map to National Occupational Standards (NOS).
- Table 3 shows the assessment strategy for the qualification.

Table 1: mapping qualification aims to units

General aims

Unit code	Unit title	General aim
J7BC 48	Financial Reporting and Corporation Tax	1, 2, 3, 4, 5, 6 and 7
J7BD 48	Performance Management	1, 2, 3, 4, 5, 6 and 7
J7EH 48	Business Performance and Managing Risk	1, 2, 3, 4, 5, 6 and 7

Specific aims

Unit code	Unit title	Specific aim
J7BC 48	Financial Reporting and Corporation Tax	1, 2, 3, 4, 5, 6 and 7
J7BD 48	Performance Management	1, 2, 3, 4, 5, 6 and 7
J7EH 48	Business Performance and Managing Risk	1, 2, 3, 4, 5, 6 and 7

Table 2: mapping National Occupational Standards (NOS) to units

NOS code	NOS unit title	Unit title (unit code)
FSP A1	Implement external audit procedures	Audit: An Introduction (J7BF 48)
FSP FA4	Prepare accounts	Financial Reporting and Corporation Tax (J7BC 48)
FSP FA5	Draft financial statements	Financial Reporting and Corporation Tax (J7BC 48)
FSP FS1	Review accounting systems	Audit: An Introduction (J7BF 48)
FSP MA1	Provide cost and revenue information	Performance Management (J7BD 48)
FSP MA2	Provide management information	Performance Management (J7BD 48)
FSP MA3	Draft budgets	Performance Management (J7BD 48) Business Performance and Managing Risk (J7EH 48)
FSP MA4	Monitor financial performance	Financial Reporting and Corporation Tax (J7BC 48) Performance Management (J7BD 48) Business Performance and Managing Risk (J7EH 48)

NOS code	NOS unit title	Unit title (unit code)
FSP PS1	Work effectively in accountancy and finance	Financial Reporting and Corporation Tax (J7BC 48) Performance Management (J7BD 48) Business Performance and Managing Risk (J7EH 48) Audit: An Introduction (J7BF 48) Financial Markets: An Introduction (J7BG 48)
FSP PS2	Professional ethics in accountancy in finance	Financial Reporting and Corporation Tax (J7BC 48) Performance Management (J7BD 48) Business Performance and Managing Risk (J7EH 48) Audit: An Introduction (J7BF 48) Financial Markets: An Introduction (J7BG 48)
FSP T2	Calculate business tax	Financial Reporting and Corporation Tax (J7BC 48)
FSP TM1	Administer cash balances	Financial Reporting and Corporation Tax (J7BC 48) Performance Management (J7BD 48) Audit: An Introduction (J7BF 48)
CFARMA003	Raise awareness of risk management within an organisation	Business Performance and Managing Risk (J7EH 48) Audit: An Introduction (J7BF 48) Financial Markets: An Introduction (J7BG 48)

NOS code	NOS unit title	Unit title (unit code)
CFARMA004	Identify, analyse and assess risk	Business Performance and Managing Risk (J7EH 48) Audit: An Introduction (J7BF 48) Financial Markets: An Introduction (J7BG 48)

Table 3: assessment strategy for the qualification

Unit code	Unit title	Assessment method
J7BC 48	Financial Reporting and Corporation Tax	Range of open-book and closed-book tests and tasks. <ul style="list-style-type: none">• Outcome 1: open-book, closed-book restricted notes, closed-book• Outcome 2: supervised closed-book and open-book• Outcome 3: open-book• Outcome 4: open-book
J7BD 48	Performance Management	Range of open-book and closed-book tests and tasks. <ul style="list-style-type: none">• Outcome 1: supervised closed-book report• Outcome 2: supervised open-book• Outcome 3: closed-book and supervised closed-book• Outcome 4: supervised open-book with access to formula sheet and supervised closed-book• Outcome 5: open-book• Outcome 6: supervised closed-book with access to formulae sheet
J7EH 48	Business Performance and Managing Risk	Project

Meta-skills

Every NextGen: HN Qualification gives learners the opportunity to develop meta-skills.

Meta-skills are transferable behaviours and abilities that help people to adapt and succeed in life, study and work. There are three categories of meta-skills:

self-management, social intelligence and innovation. Each of these is made up of four meta-skills and a number of sub-skills.

- Self-management — focusing, integrity, adapting, initiative
- Social intelligence — communicating, feeling, collaborating, leading
- Innovation — curiosity, creativity, sense-making, critical thinking

From early in the qualification, we want learners to identify and understand the meta-skills they can develop, and to appreciate the personal and professional value of these skills. We want to support learners to continue to articulate, use and build on them long after they have achieved their qualification. In this way, we help learners to develop broad skills profiles, enabling them to thrive in a changing world.

Every NextGen: HN unit signposts opportunities for learners to develop meta-skills, and there is an assessed outcome in one of the mandatory units. When you make your whole-qualification grade decisions, you consider learners' commitment to engaging with meta-skills development.

You do not assess learners on their competence or progress in individual meta-skills. Instead, you assess them on evidence that they have engaged with a personal process of development. Meta-skills development is founded on a clear process of self-assessment, goal setting, action planning and reflective practice.

You can find meta-skills teaching, learning and assessment resources on [SQA's meta-skills web page](#).

Meta-skills in HND Accounting

Learners need to review and develop their meta-skills in detail throughout the Business Performance and Managing Risk unit. You should encourage learners to apply this approach throughout the whole qualification.

Learning for Sustainability

Context

The United Nations (UN) 2030 Agenda for Sustainable Development, adopted by the UK in 2015, has shaped the development of Scottish, national and international sustainability policy. It sets out the [UN Sustainable Development Goals](#) (SDGs), which are central to the Scottish Government's [National Performance Framework](#). Learning for Sustainability (LfS) is a commitment to embedding the SDGs in Scottish education.

LfS embraces global citizenship, sustainable development, social justice, human rights, climate change, biodiversity loss, equality and inclusion. Learners develop their capacity to deal with the unpredictable social, economic and environmental challenges facing our rapidly changing world.

LfS combines:

- education for sustainable development (ESD)
- global citizenship
- outdoor learning

ESD is the internationally used term for sustainability education. Although LfS has a broader remit, the terms are largely interchangeable. Colleges and universities tend to use ESD, while schools usually use LfS. Both focus on a broad range of social, economic and environmental themes and approaches across all levels of education. SQA uses LfS as an umbrella term.

Accounting context

Sustainability has not always been a key objective for businesses or accounting qualifications. It is now widely recognised that business practices need to not only deliver economic growth but also support society and the environment. This, in turn, supports business longevity and a sustainable future. Businesses can only thrive in a world where societies are thriving. Developing the economy and ensuring sustainability are mutually dependent concepts.

The accounting profession is evolving in line with wider business practices to enable it to support clients and society. Agreements reached at Conference of the Parties (COP) conferences and the internationally agreed Sustainable Development Agenda have embedded sustainability as a key focus of business practices.

Learning for Sustainability in Next Generation Higher National Qualifications

Sustainability is a core component in this qualification.

Learners who complete this qualification should have:

- a general understanding of social, economic and environmental sustainability
- a general understanding of the SDGs
- a deeper understanding of subject-specific sustainability
- the confidence to apply the skills, knowledge, understanding and values they develop in the next stage of their life

Sustainability is embedded as an outcome in the Business Performance and Managing Risk unit.

Learners who complete this outcome can:

- assess their own knowledge and understanding of sustainability and the SDGs

- review unit content against the SDGs to identify a sustainability-related issue
- apply knowledge and understanding of sustainability and the SDGs to propose improvements

Throughout the unit, learners:

- develop their knowledge of sustainability by considering the sustainability issues a business faces and how these could be addressed
- develop knowledge and skills needed to identify and evaluate essential sustainability practices, and how to report on them to influence business practices
- develop an understanding of how the principles of sustainability are applied in practice and explore the skills needed to apply them in real-world settings

This allows them to contribute to and influence an organisation's values, culture, strategy and practices to ensure they align to sustainability requirements, derives and agendas.

You can cover any of the SDGs that are relevant to the subject area.

Find out more about SQA's approach on the [NextGen: HN Learning for Sustainability web page](#). There is an LfS reflective template available in the resources section. You may find it helpful as a starting point for considering how the SDGs are, or could be, embedded in a qualification, unit or assessment.

Grading

Please see the Grading Pack for this qualification for more information on making grade judgements.

Grading in NextGen: HN Qualifications produces a valid and reliable record of a learner's level of achievement across the breadth of the qualification content.

As well as grading the whole qualification, you assess individual units on a pass or fail basis. Each unit has evidence requirements that learners must achieve before you can consider them for whole-qualification grading.

Whole-qualification grade outcomes

Learners who pass NextGen: HN Qualifications receive one of the following grade outcomes for the qualification as a whole:

- Achieved with Distinction
- Achieved with Merit
- Achieved

To determine a learner's whole-qualification grade, you use the grading model provided in the Grading Pack to assess and judge their performance across the key aspects of the HND. You must align your judgements with the following whole-qualification grade descriptors.

Whole-qualification grade descriptors

Achieved with Distinction

The learner has achieved an excellent standard across the course content, going significantly beyond meeting the qualification requirements. They showed a comprehensive knowledge and understanding of course concepts and principles, and consistently used them to apply skills to complete high-quality work. They engaged significantly with the process of developing their meta-skills in the context of their HN Qualification.

Achieved with Merit

The learner has achieved a very good standard across the course content, going beyond meeting the qualification requirements. They showed a very good knowledge and understanding of course concepts and principles, and consistently used them to apply skills to complete work of a standard above that expected for an Achieved grade. They actively engaged with the process of developing their meta-skills in the context of their HN Qualification.

Achieved

The learner has achieved a good standard across the course content, credibly meeting the qualification requirements. They showed a good knowledge and understanding of course concepts and principles, and used them to apply skills to complete work of the required standard. They engaged with the process of developing their meta-skills in the context of their HN Qualification.

Approaches to delivery and assessment

Sequencing or integrating units

The three mandatory units in HND Accounting have been designed to be partially integrated with each another.

The structure allows for learning and assessment across financial and management accounting subjects, as well as learning and development in professional aspects, ethics and sustainability.

The large mandatory units support an integrated project-based approach, reflecting real-world practice as learners develop accounting skills, knowledge and experience.

Centres set their own projects and assessments, which are likely to vary in number and size, depending on local needs and selected optional units.

Additional guidance on integrated or holistic assessment

Holistic or integrated assessment focuses on assessing a number of outcomes in a unit together, or in some cases, assessing the unit as a whole, rather than by outcome.

When assessing a unit of competence holistically, the assessment activities integrate a number of aspects of the competence. Holistic or integrated assessment can reduce the time spent on assessment and can promote greater equity in the assessment process.

When developing or revising a NextGen: HN Qualification, SQA works with a development team to devise an appropriate assessment strategy that accommodates holistic or integrated assessment. However, the practice of integrating units for the purposes of learning and teaching is a centre-led activity.

Units are designed to facilitate holistic or integrated assessment approaches that prevent large, unwieldy assessments. Holistic assessment is where evidence from an assessment task is used for more than one outcome or unit.

Remediation and re-assessment in Next Generation Higher National Qualifications

Remediation

Remediation allows an assessor to clarify learners' responses, either by requiring a written amendment or by oral questioning, where there is a minor shortfall or omission in evidence requirements. In either case, the assessor must formally note such instances, in writing or as a recording, and make them available to the internal and external verifier.

Remediation is not permitted for closed-book assessments.

The size and structure of the larger NextGen: HN units should mean that the assessor or lecturer is close enough to ongoing assessment activity in project-based units to identify the requirement for remediation as it occurs.

Re-assessment

We must give learners who fail the unit a re-assessment opportunity or, in exceptional circumstances, two re-assessment opportunities. Where we have introduced larger units to the framework, we expect instances of re-assessment to be minimal, due to the approach to assessment and remediation. Where re-assessment is required in a project-based unit, a substantially different project must be used.

Information for centres

Equality and inclusion

The units in this HND are designed to be as fair and as accessible as possible with no unnecessary barriers to learning or assessment.

You should consider the needs of individual learners when planning learning experiences, selecting assessment methods or considering alternative evidence.

Guidance on assessment arrangements for disabled learners and those with additional support needs is available on the [assessment arrangements web page](#).

Internal and external verification

You must make sure all instruments of assessment you use in this qualification are internally verified according to your centre's policies and SQA's guidelines.

SQA carries out external verification to ensure that internal assessment meets the national guidelines for this qualification.

More information on internal and external verification is available in SQA's [Guide to Assessment](#) and in [Next Generation: Higher National Quality Assurance — Guidance for Centres](#).

Glossary

SQA credits: 1 SQA credit equals 8 SCQF credit points.

SQA credit value indicates the contribution the unit makes to an SQA qualification. An SQA credit value of 1 represents approximately 40 hours of learning, teaching and assessment.

SCQF: the Scottish Credit and Qualifications Framework (SCQF) is Scotland's national framework for describing qualifications. We use SCQF terminology in this guide to refer to credits and levels. [For more information on the SCQF, visit the SCQF website.](#)

SCQF credit points indicate the amount of learning required to complete a qualification. NextGen HNCs and HNDs are worth 120 SCQF credit points.

SCQF levels indicate how hard the qualification is to achieve. The SCQF covers 12 levels of learning. NextGen HNCs are at SCQF level 7 and NextGen HNDs are at SCQF level 8.

Information for learners

Higher National Diploma (HND) Accounting

This information explains:

- what the qualification is about
- what you should know or be able to do before you start
- what you need to do during the qualification
- opportunities for further learning and employment

Qualification information

HND Accounting allows you to gain knowledge and skills in financial, cost and management accounting, together with ethics, sustainability and meta-skills.

The qualification is suitable for learners who would like a career in accounting or financial administration. It is suitable for a wide range of learners, including school leavers, adult returners to education, and those in employment who want to progress to more senior roles in accounting and finance. HND graduates can gain exemptions from some professional body qualification examinations and/or advanced entry to degree qualifications.

Entry to this qualification is at your centre's discretion. However, we recommend that you have one or more of the following:

- HNC Accounting
- knowledge of the fundamental financial and management accounting skills at SCQF level 7

During the qualification, you are assessed holistically across each unit by a range of methods, including, but not limited to:

- project-based assessment
- closed-book tests
- open-book tests
- open-book assignments
- practical assignments
- presentations

Your qualification grade is based on your performance in the three mandatory units.

You develop a range of meta-skills throughout each unit, including:

- self-management — focusing, integrity, adapting, initiative
- social intelligence — communicating, feeling, collaborating, leading
- innovation — curiosity, creativity, sense-making, critical thinking

You focus on identifying, reviewing and developing your meta-skills in the project unit.

The HND Accounting qualification is a recognised route for learners to progress to higher education, or to promoted roles. Many universities allow learners with HND Accounting to go into the second or third year of their accounting degree programmes. HND Accounting is recognised by the:

- Association of Chartered Certified Accountants (ACCA)
- Chartered Institute of Management Accountants (CIMA)
- Association of Accounting Technicians (AAT)
- Institute of Chartered Accountants of Scotland (ICAS)

Administrative information

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History of changes

Version	Description of change	Date

Please check SQA's website to ensure you are using the most up-to-date version of this unit.

If a unit is revised:

- no new centres can be approved to offer the previous version of the unit
- centres should only enter learners for the previous version of the unit if they can complete it before its finish date

For more information on NextGen: HN Qualifications please visit the [NextGen: HN web page](#).

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