

Next Generation Higher National Unit Grading Pack

Higher National Diploma Accounting

Qualification code: GV1V 48

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

This grading pack provides information about the process of grading the Higher National Diploma (HND) Accounting. It is for lecturers and assessors, and contains all the mandatory information you need to grade the HND.

You must read it alongside the Educator Guide.

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Approach to grading

Grading in Next Generation: Higher National (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

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.

What the whole-qualification grade descriptors do and how they are used

The whole-qualification grade descriptors outline the skills, knowledge and understanding a learner needs to show across the whole qualification to achieve that specific grade. They align with the Scottish Credit and Qualifications Framework (SCQF) level descriptors.

NextGen: HND qualifications are at SCQF level 8. Learners who complete a NextGen: HND can:

- convey an insightful understanding of the subject's core theories, concepts and principles, along with its scope and defining features
- apply skills, knowledge and understanding of the subject in relevant practical and professional contexts, showing some specialist knowledge and using a range of relevant techniques and materials
- describe and explain significant topical issues and specific areas of interest
- exercise autonomy and initiative in carrying out activities, and have developed their professional practice and behaviours relevant to the context of the qualification
- formulate and critically evaluate evidence-based responses to issues in the context of the subject area, appropriately applying research and academic processes

Please use this information, as well as the whole-qualification grade descriptors, to help you understand the standard at which learners should be assessed and graded.

Higher education institutes (HEIs) can use the grade descriptors to set admissions requirements, and employers can use them to help make decisions during a recruitment process.

SQA's quality assurance teams use the grade descriptors and the grading model to ensure that grades awarded in a particular NextGen: HN Qualification are at a consistent national standard, regardless of the setting in which they are achieved.

Successful learners receive their grade, along with the grade descriptor, on their certificate.

Meta-skills

Meta-skills are a key part of NextGen: HN Qualifications and learners can develop them throughout the qualification. A learner's engagement with developing their own meta-skills contributes to their qualification grade. You do not assess or grade competence or progress in individual meta-skills — for example, by judging the quality of a learner's feeling or creativity. Instead, you look at the process of development learners go through. This means learners need to provide evidence of planning, developing and reflecting on their meta-skills.

If qualification content also contributes to meta-skills development, it contributes to a learner's whole-qualification grading through the grading model approach.

Learning for Sustainability

Learning for Sustainability does not contribute to a learner's qualification grade.

The exception is where Learning for Sustainability content is part of the qualification content. In this case, the Learning and Sustainability content contributes to a learner's whole-qualification grade, through the grading matrix.

Using the grading model

Apply the HND Accounting grading model to the three mandatory units to determine the learner's whole-qualification grade outcome.

The model is a weighted system. Each outcome in each mandatory unit has an applied weighting, which is proportional to its content. Each unit also has an applied weighting relative to its size and content. This ensures a fair and valid judgement of the learner's knowledge and skills across the qualification.

Learners must pass the overall HND qualification to gain a whole-qualification grade.

How to calculate the whole-qualification grade outcome

There are five stages in the grading process. You can find a worked example in the 'Worked example of grading model' section.

Grading stage	Action	Output
1	Convert the marks achieved in each assessment into a percentage.	assessment percentage score
2	Multiply the assessment percentage score by the outcome weighting (see 'Unit outcome weightings tables').	outcome-weighted score
3	Add the outcome-weighted scores for the unit together. Multiply this number by the unit weighting (see 'Unit weightings table').	unit-weighted score
4	Add the three unit-weighted scores together.	whole-qualification grade score

Grading stage	Action	Output
5	Apply the grade bands to the whole-qualification grade score (see 'Grade bands table').	whole-qualification grade outcome

Unit outcome weightings tables

Financial Reporting and Corporation Tax

Outcome	Outcome weighting
1	45%
2	15%
3	25%
4	15%

Performance Management

Outcome	Outcome weighting
1	10%
2	20%
3	20%
4	20%
5	20%
6	10%

Business Performance and Managing Risk

Outcome	Outcome weighting
1	0%
2	22%
3	12%
4	20%
5	22%
6	24%

Unit weightings table

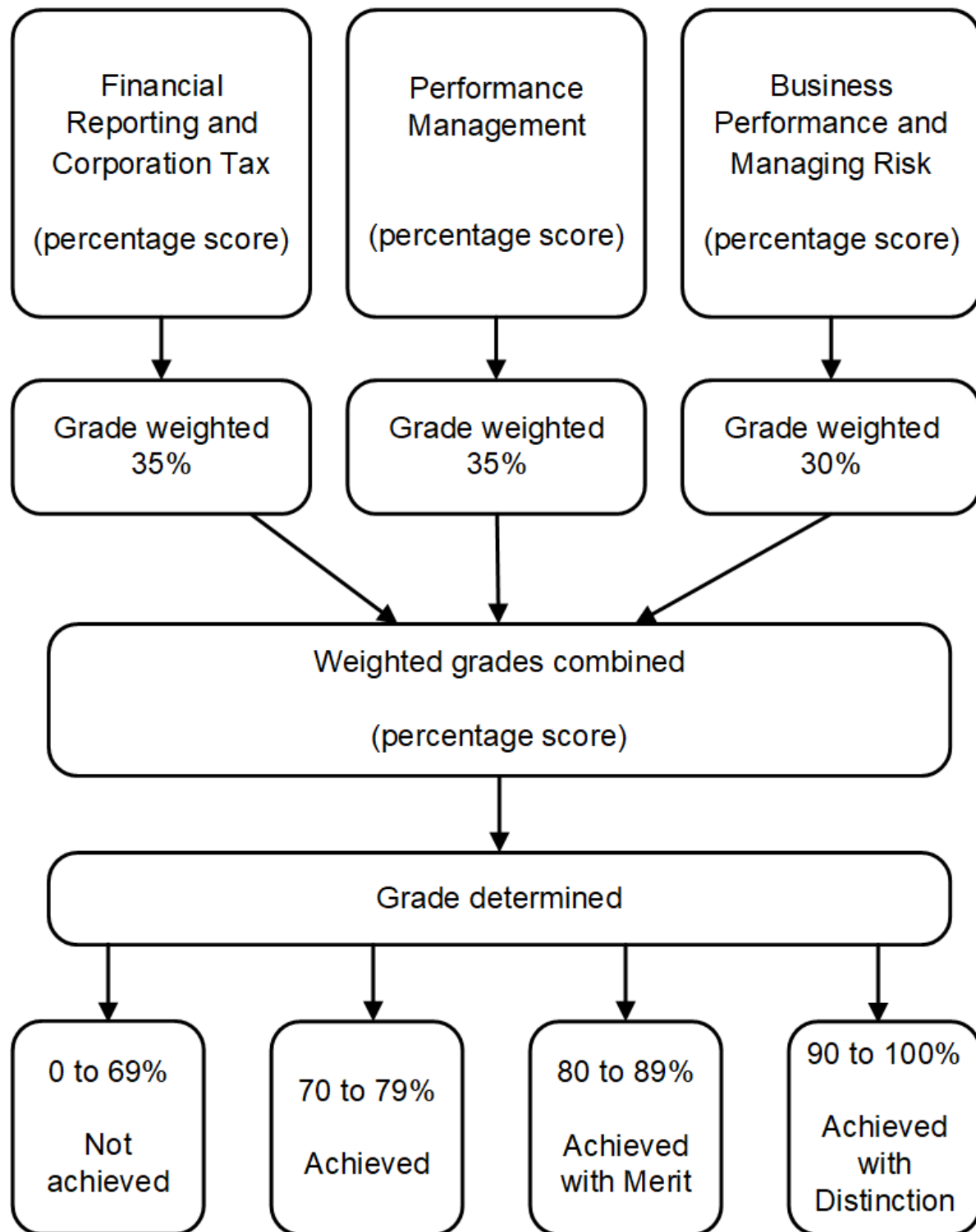
Unit	Contribution to the whole-qualification grade
Financial Reporting and Corporation Tax	35%
Performance Management	35%
Business Performance and Managing Risk	30%

Grade bands table

Whole-qualification grade score	Whole-qualification grade outcome
0 to 69%	Not achieved
70 to 79%	Achieved
80 to 89%	Achieved with Merit

Whole-qualification grade score	Whole-qualification grade outcome
90 to 100%	Achieved with Distinction

Grading model diagram



Worked example of grading model

Whole-qualification grade outcome calculation example.

Stages 1, 2 and 3

Financial Reporting and Corporation Tax unit: 35% weighting towards grade

Outcome	Outcome weighting	Assessment percentage score	Outcome-weighted score
1	45%	80%	36.00 / 45
2	15%	90%	13.50 / 15
3	25%	95%	23.75 / 25
4	15%	95%	14.25 / 15

Unit score for Financial Reporting and Corporation Tax: 87.50 / 100
Unit-weighted score (out of 35%) 30.63%

Performance Management unit: 35% weighting towards grade

Outcome	Outcome weighting	Assessment percentage score	Outcome-weighted score
1	10%	99%	9.90 / 10
2	20%	84%	16.80 / 20
3	20%	99%	19.80 / 20
4	20%	88%	17.60 / 20
5	20%	90%	18.00 / 20
6	10%	91%	9.10 / 10

Unit score for Performance Management: 91.20 / 100
Unit-weighted score (out of 35%) 31.92%

Business Performance and Managing Risk unit: 30% weighting towards grade

Outcome	Outcome weighting	Assessment percentage	Outcome-weighted score
1	0%	N/A	N/A
2	22%	90%	19.80 / 22
3	12%	95%	11.40 / 12
4	20%	95%	19.00 / 20
5	22%	95%	20.90 / 22
6	24%	95%	22.80 / 24

Unit score for Business Performance and Managing Risk: 93.90 / 100
Unit-weighted score (out of 30%) 28.17%

Stage 4

Unit	Unit weighting	Unit score	Unit-weighted score
Financial Reporting and Corporation Tax	35%	87.50	30.63%
Performance Management	35%	91.20	31.92%
Business Performance and Managing Risk	30%	93.90	28.17%

Whole-qualification grade score: 90.72%

Stage 5

Whole-qualification grade score	Whole-qualification grade outcome
0 to 69%	Not achieved
70 to 79%	Achieved
80 to 89%	Achieved with Merit
90 to 100%	Achieved with Distinction

Whole-qualification grade outcome: Achieved with Distinction

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 guide.

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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