

Next Generation Higher National Unit Specification

Professional Considerations in Accounting (SCQF level 7)

Unit code: J8RJ 47

SCQF level: 7 (24 SCQF credit points)

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

This unit specification provides detailed information about the unit 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 unit.

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Unit purpose

This unit develops the basics of corporate social responsibility, including ethics and risk. It allows learners to develop the skills of researching and critically reviewing a business. They investigate their own feelings on these areas and determine how to bring them into a business environment.

Entry to the unit is at your centre's discretion. Before they start the unit, we recommend learners have one or more of the following:

- accounting unit or qualification at SQCF level 6
- relevant workplace experience

Learners who complete the unit as part of the Higher National Certificate (HNC) Accounting can progress to employment in an entry-level accounting or finance role, or further learning in accounting professional or degree qualifications.

Unit outcomes

Learners who complete this unit can:

1. develop meta-skills in a vocational or academic context
2. discuss and apply ethical principles and practices in accounting
3. design and create a spreadsheet to meet the needs of a business scenario
4. explain and apply sound corporate governance and corporate social principles in business
5. explain the importance of sustainability in business

Evidence requirements

You must assess the unit using a project-based investigation that your centre develops.

The project must be a complex task that involves:

- complex or unfamiliar variables
- relationships that need to be clarified
- a context that is unfamiliar to the learners

The project must require learners to:

- analyse the task and decide on how to approach the project
- plan, organise and complete the work
- reflect on what they have done and draw conclusions for the future
- produce evidence of meeting the aims of this unit
- identify, develop and review their meta-skills

The project must be in an accounting discipline.

The assessment method is at your centre's discretion. Learners could produce a report, portfolio, reflective blog, personal or learning journal, or use digital media (for example a podcast or online video sharing platform).

Learners must reference all sources using a recognised referencing convention.

Outcome 1

Learners must produce evidence to show they can:

- self-assess their meta-skills baseline
- create a plan to develop their own meta-skills
- carry out activities to develop and demonstrate their meta-skills
- use reflective practice to monitor and assess the meta-skills they have improved and developed

For more information about meta-skills, see the HNC Accounting Educator Guide, [Skills 4.0: A skills model to drive Scotland's future](#) and [SQA's meta-skills web page](#).

Assess outcomes 2, 3, 4 and 5 as an individual or group project, where learners must provide advice to clients using real-life examples.

Outcomes 2 to 6

Learners need a minimum of 70% for outcomes 2, 3, 4 and 5 to achieve this unit.

Outcome 2

Learners must show they can advise a client on the importance of good ethical practices in the role of an accountant. They must show they can:

- discuss the importance of, and apply, the fundamental ethical principles for a professional accountant
- discuss ethical concepts in business
- explain ethical contradictions in business
- discuss the threats to independence for the professional accountant
- discuss the safeguards against the threats to independence
- provide advice on ethical practices to clients

Outcome 3

Learners must show they can design and create a spreadsheet to meet business requirements. They must show they can:

- use interconnected worksheets and apply in a business context
- use appropriate formatting
- apply appropriate conditional formatting
- complete relevant calculations using formulas
- create and apply a formula that complies with BODMAS principles
- use five from six of the following functions: SUM, IF, COUNT, MIN, MAX, AVERAGE
- create an appropriate chart
- apply print set-up

Outcome 4

Learners must show they can provide corporate governance and corporate social responsibility advice to a client. They must show they can:

- explain the principles of good corporate governance in the UK
- explain the relationships between corporate governance, risk, and ethics
- explain the importance of good corporate social responsibility
- explain different theories of good corporate social responsibility
- apply good governance and corporate social responsibility practices to business scenarios

Outcome 5

Learners must show they can advise a client on good sustainability practices. They must show they can:

- explain what is meant by 'sustainability' in the business environment
- explain how to measure sustainability

- discuss and apply sustainability models
- advise a client on good sustainability practices

Learners must relate their submission to specific and relevant [United Nations Sustainable Development Goals](#).

Knowledge and skills

Knowledge	Skills
<p>Outcome 1</p> <p>Learners should understand:</p> <ul style="list-style-type: none"> the meta-skills categories of self-management, social intelligence and innovation, and associated meta-skills, as described in Skills 4.0 the importance of developing meta-skills, including employability, adaptability and effectiveness what meta-skills are most relevant to their vocational or academic context how to develop meta-skills, including these approaches: <ul style="list-style-type: none"> self-awareness: analysing preferences, strengths and development needs, meta-skills self-assessment goal setting and action planning reflective practice: principles, tools and approaches for effective reflective practice 	<p>Outcome 1</p> <p>Learners can:</p> <ul style="list-style-type: none"> create a plan to develop their meta-skills carry out, review and adapt their meta-skills development plan assess their meta-skills development
<p>Outcome 2</p> <p>Learners should understand:</p> <ul style="list-style-type: none"> the fundamental ethical principles for professional accountants basic ethical concepts in business the threats to independence for the professional accountant how to safeguard against threats 	<p>Outcome 2</p> <p>Learners can:</p> <ul style="list-style-type: none"> discuss the importance and application of the fundamental ethical principles for professional accountants discuss ethical concepts in business explain ethical contradictions in business discuss the threats to independence for the professional accountant discuss the safeguards against the threats to independence

Knowledge	Skills
<p>Outcome 3</p> <p>Learners should understand:</p> <ul style="list-style-type: none"> • spreadsheet design to meet business needs • formatting and layout design • how to perform calculations using cell formula • how to apply BODMAS principles • how to apply cell functions to process data • 3D referencing • how to create charts to convey information appropriately • how to apply print set-up 	<p>Outcome 3</p> <p>Learners can:</p> <ul style="list-style-type: none"> • design and create a spreadsheet with interconnected worksheets to meet a business scenario • apply font size, colour, borders and number formatting appropriately for layout design • apply conditional formatting • use cell absolute and relative formulas to make calculations • perform formula calculations correctly using BODMAS principles • use five from six of the following functions: SUM, IF, COUNT, MIN, MAX, AVERAGE • use 3D referencing in formula to perform calculations across worksheets • create an appropriate chart to convey business information • apply print set-up according to requirements, using resources efficiently
<p>Outcome 4</p> <p>Learners should understand:</p> <ul style="list-style-type: none"> • the principles of good corporate governance • the relationships between corporate governance, risk, and ethics • the importance of good corporate social responsibility • theories of corporate social responsibility 	<p>Outcome 4</p> <p>Learners can:</p> <ul style="list-style-type: none"> • explain the principles of good corporate governance • explain the relationships between corporate governance, risk, and ethics • explain the principles of good corporate social responsibility • apply a relevant corporate social responsibility model

Knowledge	Skills
<p>Outcome 5</p> <p>Learners should understand:</p> <ul style="list-style-type: none"> • what sustainability is • how to measure sustainability • how to apply models of sustainability • good sustainability practices 	<p>Outcome 5</p> <p>Learners can:</p> <ul style="list-style-type: none"> • define sustainability in business • explain how to measure sustainability • define the pillars of sustainability • advise on good sustainability practices

Meta-skills

You must give learners opportunities to develop their meta-skills throughout this unit. We have suggested how to incorporate the most relevant ones into the unit content, but you may find other opportunities.

Self-management

This includes focusing, integrity, adapting and initiative. The most relevant are:

- focusing:
 - researching and presenting information on a given brief
 - filtering and sorting the information needed for the project
- integrity:
 - exploring the moral, ethical, environmental and risk elements of the unit

Social intelligence

This includes communicating, feeling, collaborating and leading. The most relevant are:

- communicating:
 - receiving and conveying information
 - using relevant methods of communication to convey the information to their intended audience
- feeling:
 - enhancing their social conscience and that of others by investigating the social and ethical elements of the unit

Innovation

This includes curiosity, creativity, sense-making and critical thinking. The most relevant is:

- curiosity:
 - investigating the interlocking elements of the unit and their impact on the business, environment, economy and society as a whole
 - questioning actions and their impact

Literacies

This unit provides opportunities to develop the following literacies.

Communication

Learners develop communication skills by receiving a wide range of information and advising clients using different means of communication.

Digital

Learners develop digital skills and computer literacy by:

- using information and communications technology (ICT) to present information
- using digital skills to research and filter information by electronic means

Learning for Sustainability

Throughout this unit, you should encourage learners to develop their skills, knowledge and understanding of sustainability.

This includes:

- a general understanding of social, economic and environmental sustainability
- a general understanding of the United Nations Sustainable Development Goals (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

Delivery of unit

This unit is a mandatory unit in the Higher National Certificate (HNC) Accounting. It can be delivered on a stand-alone basis or partially integrated with parts of the Financial Accounting Principles unit at SCQF level 7 or the Management Accounting Principles unit at SCQF level 7.

The notional time for delivery and assessment is 120 hours. The amount of time you allocate to each outcome is at your discretion.

Additional guidance

The guidance in this section is not mandatory.

Approaches to delivery

We recommend you deliver the unit so learners can work on a project over a period of time. You can use real-life reports, news articles or legal cases. To allow learners to consolidate their learning and apply it as they progress through the unit, you can use individual or group formative tasks at different stages.

In outcome 2, the fundamental ethical principles for accountants should include:

- integrity
- objectivity
- professional competence and due care
- confidentiality and professional behaviour

Threats to the independence of a professional accountant should cover self-interest, self-review, familiarity, advocacy and intimidation.

In outcome 3, learners design and create a spreadsheet to meet the needs of a business scenario, such as car sales or business materials. This equips learners with spreadsheet skills and the ability to process financial information.

Approaches to assessment

Outcome 1 does not contribute to the marks for the overall unit score or qualification grading. This is because outcome 1 focuses on developing meta-skills. You assess the process of self-review, planning, development and reflection, rather than the standard of meta-skills that learners demonstrate.

To assess the unit, you can use a range of sources, such as case study scenarios or individual tasks, with learners producing business reports, presentations, or other communication methods.

With the exception of outcome 1, you can assess the outcomes as one project task with evidence gathered over a period of time. You can assess the outcomes separately or combine all outcomes together.

Equality and inclusion

This unit is designed to be as fair and as accessible as possible with no unnecessary barriers to learning or assessment.

You must 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](#).

Information for learners

Professional Considerations in Accounting (SCQF level 7)

This information explains:

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

Unit information

This unit explores the many professional considerations that impact the role of accountants, business and society as a whole.

Entry to the unit is at your centre's discretion. Before starting the unit, we recommend you have one or more of the following:

- accounting unit or qualification at SCQF level 6
- relevant workplace experience

You develop your own meta-skills as you complete a project exploring many considerations of the professional accountant.

You study the ethical considerations of a professional accountant, the impact of these considerations and how to safeguard against the ethical risks faced by accountants in business.

You design and create a spreadsheet to meet the needs of a business scenario and develop the knowledge and skills you need to process data and information.

You explore corporate governance implications affecting businesses and accountants, and how good corporate governance and social responsibility is not only vital but mandatory to business success.

Finally, you explore the impact of businesses on society, the environment and the economy through the research of sustainability. You explore the role of business in protecting not only their own future but the future of others, and you'll have the opportunity to provide advice on your findings.

Learners who complete the unit as part of the Higher National Certificate (HNC) Accounting, can progress to employment in an entry-level accounting or finance role, or further learning in accounting professional or degree qualifications.

Meta-skills

Throughout this unit, you develop meta-skills that are useful for the accounting and finance sector.

Meta-skills are transferable behaviours and abilities that help you adapt and succeed in life, study and work. There are three categories of meta-skills: self-management, social intelligence and innovation.

Self-management

This meta-skill includes:

- focusing:
 - researching and presenting information on a given brief
 - filtering and sorting the information needed for the project
- integrity:
 - exploring the moral, ethical, environmental and risk elements of the unit

Social intelligence

This meta-skill includes:

- communicating:
 - receiving and conveying information
 - using relevant methods of communication to convey the information to your intended audience
- feeling:
 - enhancing your social conscience and that of others by investigating the social and ethical elements of the unit

Innovation

This meta-skill includes:

- curiosity:
 - investigating the interlocking elements of the unit and their impact on the business, environment, economy and society as a whole
 - questioning actions and their impact

Learning for Sustainability

Throughout this unit, you develop skills, knowledge and understanding of sustainability.

You learn about social, economic and environmental sustainability principles and how they relate to the accounting and finance sector. You also develop an understanding of the [United Nations Sustainable Development Goals](#).

Administrative information

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Superclass: AF

History of changes

Version	Description of change	Date
1.1	Unit outcome 3 wording updated from 'explain the importance of, and apply, risk management practices in business' to 'design and create a spreadsheet to meet the needs of a business scenario'. Corresponding changes throughout.	August 2025

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