

Next Generation Higher National Unit Grading Pack

Higher National Certificate Accounting

Qualification code: GT66 47

Valid from: session 2024 to 2025

Prototype for pilot delivery only

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

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: HNC qualifications are at SCQF level 7. Learners who complete a NextGen: HNC can:

- convey knowledge of the subject's main theories, concepts and principles
- apply skills, knowledge and understanding of the subject in relevant practical and professional contexts
- use a broad range of approaches to address problems and issues in the context of the subject area
- exercise initiative and independence in carrying out activities, and have started to develop their professional practice and behaviours relevant to the context of the qualification
- differentiate between and appropriately apply the knowledge gained through practice, research and other sources

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.

However, evidence relating to Learning for Sustainability may still contribute to the learner's whole-qualification grade where it is relevant to generic qualification criteria.

Using the grading model

Apply the HNC 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 HNC 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
5	Apply the grade bands to the whole-qualification grade score (see 'Grade bands table').	whole-qualification grade outcome

Unit outcome weightings tables

Financial Accounting Principles

Outcome	Outcome weighting
1	20%
2	30%
3	20%
4	15%
5	15%

Management Accounting Principles

Outcome	Outcome weighting
1	40%
2	35%
3	25%

Professional Considerations in Accounting

Outcome	Outcome weighting
1	0%
2	25%
3	25%
4	25%
5	25%

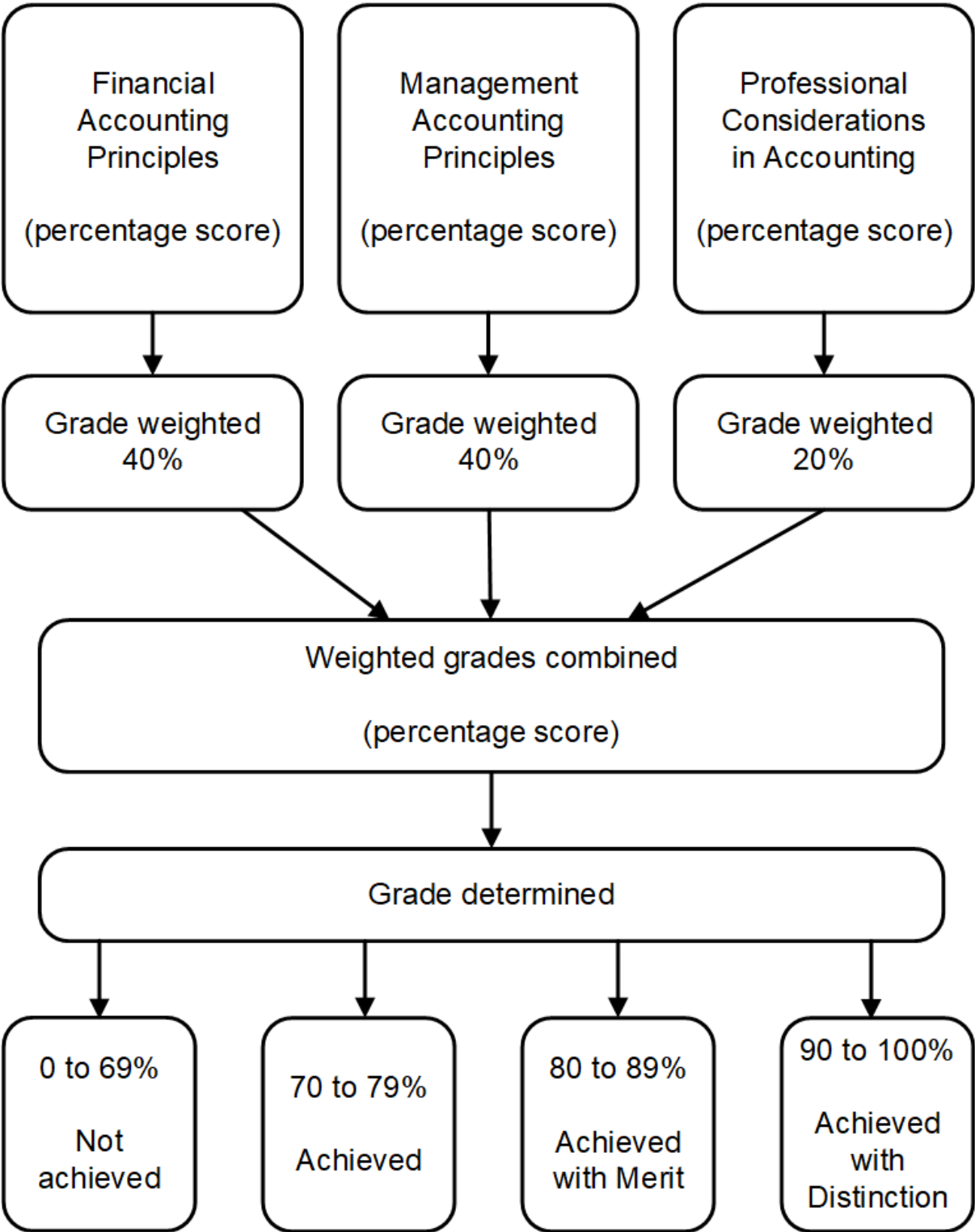
Unit weightings table

Unit	Contribution to the whole-qualification grade
Financial Accounting Principles	40%
Management Accounting Principles	40%
Professional Considerations in Accounting	20%

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
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 Accounting Principles unit: 40% weighting towards grade

Outcome	Outcome weighting	Assessment percentage score	Outcome-weighted score
1	20%	90%	18.00 / 20
2	30%	90%	27.00 / 30
3	20%	70%	14.00 / 20
4	15%	95%	14.25 / 15
5	15%	80%	12.00 / 15

Unit score for Financial Accounting Principles: 85.25 / 100
Unit-weighted score (out of 40%) 34.10%

Management Accounting Principles unit: 40% weighting towards grade

Outcome	Outcome weighting	Assessment percentage score	Outcome-weighted score
1	45%	70%	31.50 / 45
2	35%	84%	29.40 / 35
3	20%	99%	19.80 / 20

Unit score for Management Accounting Principles: 80.70 / 100
Unit-weighted score (out of 40%) 32.28%

Professional Considerations in Accounting unit: 20% weighting towards grade

Outcome	Outcome weighting	Assessment percentage	Outcome-weighted score
1	0%	N/A	N/A
2	25%	90%	22.50 / 25
3	25%	95%	23.75 / 25
4	25%	90%	22.50 / 25
5	25%	90%	22.50 / 25

Unit score for Professional Considerations in Accounting: 91.25 / 100
Unit-weighted score (out of 20%) 18.25%

Stage 4

Unit	Unit weighting	Unit score	Unit-weighted score
Financial Accounting Principles	40%	85.25	34.10%
Management Accounting Principles	40%	80.70	32.28%
Professional Considerations in Accounting	20%	91.25	18.25%

Whole-qualification grade score: 84.63%

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 Merit

Draft

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 email nextgen@sqa.org.uk.