

HNC Accounting Distance Learning Information Pack

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Introduction

Personal Academic Tutor

You will have been interviewed by Scott Innes, Personal Academic Tutor (PAT) for the distance learning HNC Accounting course. If you have any queries regarding the course after your interview, contact Scott, details below:

Scott Innes: scott.innes.perth@uhi.ac.uk

It is important to note that the academic summer break runs from Friday 20 June to Monday 11 August 2025 therefore during this time responses to queries will be intermittent.

HNC Accounting Course

Programme Information

Programme Title:	HNC Accounting
Duration:	2 years part-time
Accredited by:	Scottish Qualifications Authority (SQA)
SCQF Level:	7

The HNC Accounting group award is a higher education level qualification, HNC is an equivalent level to year 1 of a degree programme.

Programme Aims

This course will provide you with the practical and theoretical skills required for a career in the accounting industry. It is also an excellent foundation for those wishing to enhance their existing qualifications. This programme aims to develop skills in the following areas:

- To develop learners' knowledge and skills such as planning, analysing and reporting.
- To develop employment and transferable skills to the levels demanded by employers and/or progression in higher education as well as meeting the requirements of professional accounting bodies enhancing learners' employment prospects.
- To enable progression and develop study and research skills.

Programme Content and Structure

The HNC Accounting group award via distance learning involves undertaking 12 credits over 2 years of study. Students can opt to study 3 additional credits in year 2 (additional costs apply). This would lead to achievement of the HNC with 15 credits which often is required to progress onto further study.

The majority of units equate to one credit but some have a 2 credit value. The table below lists the units studied in each year and optional additional units which can be undertaken to gain additional credits. Please note one credit units will be studied either in semester 1 or semester 2 whereas units worth two credits are studied over the whole academic year.

Area of Study	Unit Code	SCQF Level	Credit Value
HNC Accounting – Distance Learning Year 1			
Business Law: An Introduction	J56B 34	7	1
IT in Business: Spreadsheets	HH83 34	7	1
Preparing Financial Statements	F7JT34	7	2
Recording Financial Information	F7JV 34	7	1
Using Financial Accounting Software	F7JP34	7	1

HNC Accounting – Distance Learning Year 2			
Accounting: Graded Unit 1	F8KE34	7	1
Cost Accounting	F7JR 34	7	2
Economic Issues: An Introduction	J462 34	7	1
Management Accounting Using IT	F7JP34	7	2
HNC Accounting – Distance Learning Additional Credits			
Business Contractual Relationships	F84N 34	7	1
Personal Development Planning	DE3R 34	7	1
Research Skills	J1NC 34	7	1

Unit Summaries

Year 1

J56B 34 Business Law: An Introduction **1 Credit SCQF Level 7**

This unit is designed to introduce the learner to several aspects of law that they may encounter in a commercial environment. The unit must introduce Scottish law to the learner and differentiate the powers of Holyrood and Westminster. It explores the different legal entities of business, contract law, and key features of the laws surrounding employment and the consumer. The unit is primarily intended for learners who require a general awareness of legal matters in a business context and on successful completion is not intended to render students competent to apply the law unaided.

HH83 34 IT in Business Spreadsheets **1 Credit SCQF Level 7**

This unit is designed to allow you to develop an understanding of spreadsheet design and how to use spreadsheet features and functions for practical and effective use. The unit will enable you to develop your knowledge of spreadsheets as a tool to help provide solutions to common business problems.

F7JT 34 Preparing Financial Statements **2 Credits SCQF Level 7**

This unit is designed to enable candidates to prepare final accounts for a range of business organisations – sole traders, partnerships and companies. These organisations can be either traders or manufacturing concerns. Candidates will also prepare cash flow statements and analyse accounting statements using appropriate accounting ratios for a limited company.

F7JV 34 Recording Financial Information
1 Credit SCQF Level 7

This unit is designed to enable candidates to develop their manual book-keeping skills. It will give them the knowledge needed to record financial information, using a double entry book-keeping system, up to trial balance. The unit will also enable candidates to complete a VAT Return and incorporate control mechanisms into the book-keeping system.

F7JP 34 Using Financial Accounting Software
1 Credit SCQF Level 7

This unit is designed to enable candidates to use a commercial accounting software package to process financial transactions and to prepare accounting reports for a small business.

Year 2

F8KE 34 Accounting: Graded Unit 1
1 Credit SCQF Level 7

The purpose of the Graded Unit is to assess the candidate's ability to retain and integrate the knowledge and/or skills gained in the mandatory units; to assess that the candidate has met the principal aims of the Group Award; and to grade the candidate's achievement. This unit covers the integration of a range of knowledge and skills studied in several units across the course.

F7JR 34 Cost Accounting
2 Credits Level 7

This unit is designed to introduce candidates to costing techniques that may be utilised within a cost accounting environment. The objective of the unit is to enable candidates to maintain a working accounting system for classifying and recording cost accounting information for purposes such as stock valuations, job costing and profit measurement.

J462 34 Economic Issues: An Introduction
1 Credit SCQF Level 7

This unit introduces learners to fundamental issues in economics with a particular emphasis on the business environment. Learners will consider the basic economic problem, how consumers and other economic agents address this problem, and how markets can be used to allocate resources. Learners are introduced to the operation of markets and actions that can be taken to help avoid market failure. The unit introduces the theory of National Income and the circular flow of Income model.

F7JS 34 Management Accounting Using Information
2 Credits Technology
SCQF Level 7

This unit is designed to enable candidates to develop their management information decision making and information technology skills. The unit will enable candidates to provide timeous, meaningful and well-presented financial information. It uses information technology as an assessment tool to enable candidates to prepare management information for control and decision-making in an organisation.

Additional Credits

F84N 34 Business Contractual Relationships **1 Credit SCQF Level 7**

This unit is designed to develop your knowledge of the law as it applies within the business environment. The unit will examine consumer legislation, the law in employment and the Law of Obligations as it relates to the contractual relationships between the business, their customers and their employees.

DE3R 34 Personal Development Planning **1 Credit SCQF Level 7**

This unit helps candidates to take responsibility for their own learning and development. In particular it provides a framework for the development of the personal and general skills and qualities which employers seek in the workplace, and which are increasingly recognised as underpinning success in personal life, in citizenship and in lifelong learning. The contexts of progression to employment, or from college to university, or developing Core Skills, can be used.

J1NC 34 Research Skills **1 Credit Level 7**

The unit is designed to develop skills in investigating, analysing, evaluating and presenting complex information from a variety of primary and secondary sources. The assessment element for this unit will be evidenced in the Graded Unit 2 research project.

Distance Learning – What to Expect

All learning materials will be available in UHI's Virtual Learning Environment – Brightspace. All learning resources are provided electronically. You will work through the learning materials in a self-directed manner, following the guidance provided by your Lecturer. Lecturers will ask you to submit practice assessment tasks, often referred to as Tutor Marking Assignments (TMAs), to receive feedback in advance of undertaking assessment work.

Lecturers will provide guidance online via Brightspace and/or your student email. You will be able to contact Lecturers directly should you have any queries. Your Personal Academic Tutor will provide academic guidance and support when required.

Each credit you study will require approximately 3-5 hours of study per week. This means you **will need to set aside approximately 10-15 hours per week for your studies** during semester. There are no real-time classes for each unit so this means you can decide when to undertake your studies fitting them around your other commitments.

Assessments

Distance Learning students are responsible for finding a suitable person to act as a mentor during their studies. The mentor must hold a professional role and cannot be a relative or close friend. A key role of the mentor is to ensure the conditions of any supervised assessments are met.

If you do not allocate a suitable mentor, we may be able to offer you the opportunity to join the on-campus class to sit assessments – this would mean attending UHI Perth at the date/time the assessment is scheduled to take place.

Assessments are completed on an on-going basis throughout the course. Most of the assessments on HNC Accounting are supervised with timed conditions (usually between one to two hours per assessment) and require mentor supervision. Some are completely closed book (no reference to resources allowed) whereas others all reference to some resources. A small number are completely open book (you can refer to learning resources) with students working on them in their own time and submitting by the deadline set.

Below is an overview of the assessments for year one of your studies (the first six credits); this will give you a good idea of the commitment required to pass the course. It will also enable you to let your mentor know how many times you will require them to supervise you.

J56B 34	Business Law	Assessment 1 Assessment 2 – Mentor required Assessment 3
HH83 34	IT in Business: Spreadsheets	Assessment – Mentor required
F7JT 34	Preparing Financial Statements	Assessment 1 – Mentor required Assessment 2 – Mentor required Assessment 3 – Mentor required Assessment 4 – Mentor required
F7JV 34	Recording Financial Information	Assessment 1 – Mentor required Assessment 2 – Mentor required Assessment 3 – Mentor required
F7JP 34	Using Financial Accounting Software	Assessment 1 – Mentor required Assessment 2 – Mentor required Assessment 3 – Mentor required

Expectations of Our Distance Learning Students

While studying with us we expect students to take a mature attitude towards their studies. This includes:

- Meeting all deadlines for assessment work.
- Taking responsibility for your studies.
- Being self-motivated to undertake the required learning.
- Being an independent learner.
- A positive attitude towards your studies.
- Using your initiative when required.

Preparation for Your Studies

UHI have produced some resources which can be used to help you prepare for studying, you may wish to access these before commencing your studies in September:

<https://induction.uhi.ac.uk>. These resources include further information about UHI's VLE – Brightspace.

Please note further guidance and support will be provided during Induction to ensure you are ready to commence your studies. This guidance will be specifically related to the course and the units you will study.

Recommended Reading

Essential Texts

You will use these texts frequently in the course and need to ensure that you have access to copies. All essential texts may be available from the UHI library, in either electronic or print format. You may want to purchase your own, either new or second hand.

Recording Financial Information/Preparing Financial Statements/Using Financial Accounting Software/Graded Unit 1

Thomas, A., Ward, A. (2015) *Introduction to Financial Accounting*. 8th edn. Berkshire: McGraw-Hill Education
ISBN 978-0-077-163-884

Cost Accounting/Graded Unit 1

Lucey, T. *Costing*, latest ed. London: Cengage
ISBN: 978-1-84480-943-1

Management Accounting Using IT

Atrill, P. & McLaney, E., 2012. *Management Accounting for Decision Makers. Latest edition*. Harlow: Pearson Education.
ISBN 978-0-273-76224-9

Business Law: An Introduction

Crossan, S. J. (2017) **Introductory Scots Law, Theory & Practice**
(Third Edition) Hodder Gibson
ISBN: 978-0-340-99174-9

Economic Issues: An Introduction

Gillespie, A. *The Foundations of Economics*, 5th edition, Oxford University Press.

Recommended Texts

Your Lecturers may recommend specific articles, books and websites that may be of interest for their unit once you commence your studies.

Dates to Note

Semester 1

August	Monday 25-Friday 29	Induction for all FE and HE Courses
September	Monday 1	Commencement of Semester 1 – All Courses Start
October	Monday 13-Friday 17	Autumn Recess
December/ January	Monday 22-Friday 2	Christmas/New Year Recess – Students and Staff
January	Friday 16	Semester 1 Finish – HN Courses

Semester 2

January	Monday 19	Commencement of Semester 2
February	Thursday 12-Friday 13	Academic Staff Fixed Holidays
April	Monday 6-Friday 17	Easter Recess
May	Friday 29	Semester 2 Finish – HN Courses

What Next?

Offer of a Place

If you meet the entry requirements for the course, you will receive an offer via email from Nicola McAulay who is the Distance Learning Administrator. This **offer should be accepted within 7 days** by emailing distance.learning.perth@uhi.ac.uk

An email with further information and a sponsor form will be emailed to you during the first half of summer this form will let us know how you expect to fund the course. The form should be completed and sent back to distance.learning.perth@uhi.ac.uk as soon as possible.

If you do not meet the entry requirements yet but are expected to meet these in advance of the course commencing, you will be offered a conditional place subject to you meeting the requirement(s) set.

Alternative Options

If you do not meet the entry requirements or decide studying the HNC via distance learning is not right for you, then guidance can be provided as to alternative study options.

Support Service Available

If you need any support prior to starting your studies with us the following services are available, go to the Student Services webpage for further information:

<https://www.perth.uhi.ac.uk/student-services/>

Additional Support for Learning

We can help to arrange appropriate support for you if you have a medical condition, disability or learning difficulty that could affect your studies. Our Additional Support Team offers a confidential service covering:

- Informal interviews to discuss your support needs.
- Setting up a Personal Learning Support Plan (PLSP) to facilitate individual support measures for you.
- Reviewing support measures with you on an on-going basis during your studies.
- Advice on applying for Disabled Students' Allowance.

We have experience in supporting students affected by, for example dyslexia, visual impairment, hearing impairment, physical disability, autistic spectrum disorders and mental health difficulties.

If you would like to access support during your studies, please contact us as soon as possible and we will be happy to discuss this with you.

Contact: additional.support.perth@uhi.ac.uk

Student Fees and Funding

This following information is correct at the time of printing but may be subject to change.

Part Time Fee Grant

This scheme is run by the Student Awards Agency for Scotland (SAAS) and provides assistance towards the cost of part-time tuition fees for anyone aged 16 and over, living in Scotland, earning under £25,000 per year. To be eligible to apply for this funding, applicants must be studying a part-time Higher education course such as a Higher National Certificate (HNC). They also must be studying between 30 and 119 SCQF points which means at least 4 HN credits per year.

Further information including how to apply can be found here: www.saas.gov.uk/part_time/ug/index.htm

Self-Funding

If you are paying for your own fees for each year of your study, you can either pay this in full or we can arrange a payment plan.

The Student Funding Team can help you with general funding advice, as well as providing assistance with your funding application.

Contact: studentfunding.perth@uhi.ac.uk