



Common questions about National 5, Higher and Advanced Higher Accounting

Unit assessment

Can Units be assessed under open book conditions?

Units can be assessed under open book or closed book conditions — centres should use their professional judgement to decide which conditions are most appropriate.

Unit assessment support packs do not have marks allocated to the tasks. Can centres add marks for their own use?

Yes, marks may be added and applied by centres for assessment purposes. However, centres must ensure that every Assessment Standard has been met before a candidate is deemed to have passed a Unit. Where centres have allocated marks, these will not be considered by SQA during the verification process.

Where a candidate has failed just one part of a Unit assessment, do they need to undertake a complete re-assessment?

No, if an Outcome or Assessment Standard is incomplete, the candidate need only be re-assessed on the specific Outcome or Assessment Standard in which they have been unsuccessful in demonstrating their attainment.

Is oral assessment acceptable when re-assessing?

Yes, this is acceptable, where appropriate, but must be documented for verification purposes.

Can candidates be assessed over a number of assessment occasions (rather than completing all Outcomes at once)?

Yes, candidates may work through the tasks and be assessed over a number of assessment occasions, for all Unit assessment support packs.

When marking a cash budget, if the candidate has a figure wrong in all three columns (eg Cash or Credit Sales), how many errors would this be?

This would be three errors. It would be one error for each incorrect figure, eg 20% instead of 30% or if information is inserted in the wrong month.

If a candidate does not write the required labels on a Financial Statement, how many errors would this be?

Assessors should refer to the marking guidelines. Where a mark is allocated to more than one label, all labels must be evident to gain the mark.

Course assessment

Will the National 5 and Higher Accounting assignments be different every year?

Yes, the topics for the assignment are provided to centres in September each year, with the assignment itself being made available on SQA's secure website in February the following year. Contact your SQA Co-ordinator to get access to the secure site.

Can the Accounting assignment be completed open book?

No, the assignment must be closed book and under close supervision, as detailed in the Course Assessment Specification.

Must candidates use absolute cell references for the formulae in the National 5 Accounting assignment?

No, candidates will not be penalised if there are no absolute cell references. It is good practice and can save time, but what is important is that a correct formula is used whenever a calculation is being performed.

Must candidates use absolute cells references for the formulae in the Higher Accounting assignment?

Yes, candidates must use absolute cell references to be awarded marks at this level.

How will updated terminology be shown in the external exam paper and assignment?

Updated terminology will be used in the external paper, with old terminology in brackets immediately after.

Are formulae provided to candidates during the external assessment?

Yes, a formula sheet will be provided for the National 5 and Higher external assessment.

Will topics included in the assignment at National 5/Higher also appear in the final exam?

The assignments and question papers are written each year to complement each other; however, SQA will not assess the same topic in the same way in both the assignment and question paper in any one session. So, if there is a practical question in the assignment there **will not** be a practical question on the same topic in the question paper, although there may be a theory question.

What will candidates be provided with in the external exam?

Candidates will be provided with bespoke booklets which may contain templates for some questions at all levels.

National 5 candidates will be provided with lined paper. Higher and Advanced Higher candidates will be provided with accounting paper for answering questions without templates.

Course content

Do candidates need to be taught the topic of petty cash for National 5?

No, the topic of petty cash is not part of the Course and not listed in the *Course Assessment Specification*. Petty cash may be referred to as part of ledgers.

Will candidates need to learn the different types of error: omission, principle, etc at National 5?

Yes, knowledge of the different types of error will be assessed and so candidates will need to know omission, principle, etc for theory marks.

Will candidates need to create a suspense account?

No, suspense accounts will not be assessed.

Do Higher candidates need to know the National 5 formulae?

No, Higher candidates will not be assessed on National 5 content.

At National 5, what absorption rates do candidates need to know when undertaking overheads in relation to job costing?

When undertaking overhead analysis, there is no requirement to calculate the overhead absorption rates using the traditional six methods. Overheads for service departments will be re-apportioned, which will leave candidates with the final production department totals and that is where that part of the question will conclude.

At Higher, what do candidates need to know about social accounting and environmental issues?

Social accounting and environmental accounting is theory. Candidates need to know what these are and why they are important.

For investment appraisal rate of return, do candidates need to be familiar with both formulae relating to initial investment and average investment?

No, candidates will be directed towards the use of the initial investment formula.

General questions

Can candidates change level from National 5 Accounting to National 4?

No, there is no National 4 Accounting Course and no hierarchy with a related Course.

When candidates change level from Higher to National 5, do they have to complete additional Unit assessments?

No, as the Units are in a hierarchy, where candidates have completed the Higher Unit they do not require to be assessed for the Unit with the same title at National 5. They will, however, require to successfully complete the Course assessment at National 5 in order to gain the Course Award at that level.

Are there any new command words?

No, there are no new command words, although the application of some command words has changed slightly. See the general marking principles and Marking Instructions provided with the Specimen Question Paper and Exemplar Question Paper.

General Curriculum for Excellence questions and answers can be found on the [frequently asked questions section](#) of SQA's website.