



National  
Qualifications

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## Accounting

## Assignment

## General assessment information

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This pack contains general assessment information for centres preparing candidates for the assignment Component of National 5 Accounting Course assessment.

It must be read in conjunction with the specific assessment task(s) for this Component of Course assessment, which may only be downloaded from SQA's designated secure website by authorised personnel.

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Valid from session 2013/14 and until further notice

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# Contents

Introduction	1
What this assessment covers	2
Assessment	3
General Marking Instructions	6
Administrative information	7

# Introduction

This is the general assessment information for National 5 Accounting assignment.

This assignment is worth 50 marks out of the total of 150 marks for the Course assessment. The Course will be graded A-D.

Marks for all Course Components are added up to give a total Course assessment mark which is then used as the basis for grading decisions.

This is one of two Components of Course assessment. The other Component is a question paper.

This document describes the general requirements for the assessment of the assignment Component for this Course. It gives general information and instructions for assessors.

It must be read in conjunction with the assessment task for this Component of Course assessment.

The assessment task will be set and externally marked by SQA and conducted in centres under the conditions specified by SQA.

## Equality and inclusion

This Course assessment has been designed to ensure that there are no unnecessary barriers to assessment. Assessments have been designed to promote equal opportunities while maintaining the integrity of the qualification.

For guidance on assessment arrangements for disabled candidates and/or those with additional support needs, please follow the link to the assessment arrangements web page: [www.sqa.org.uk/sqa/14977.html](http://www.sqa.org.uk/sqa/14977.html)

Guidance on inclusive approaches to delivery and assessment in this Course is provided in the *Course Support Notes*.

# What this assessment covers

This assignment is worth 50 marks out of the total of 150 marks for the Course assessment.

The assessment will assess the skills, knowledge and understanding specified for the assignment in the *Course Assessment Specification*. These are:

- ◆ making appropriate use of spreadsheets to complete the assignment
- ◆ entering data with accuracy
- ◆ selecting and using appropriate formulae, formatting and printing functions to present information
- ◆ accurately completing all accounting work related to the context of the assignment

# Assessment

## Purpose

The purpose of this assessment is to generate evidence for this Component of the added value of this Course by means of an assignment.

The purpose of this assignment is to allow candidates to apply their accounting skills, knowledge and understanding to complete an ICT-based assignment.

Candidates will draw on their knowledge and understanding, problem-solving and practical IT skills, in order to work through a series of integrated tasks, set within an accounting context.

## Assessment overview

The assignment will require candidates to work through a series of tasks to prepare accounting information and financial statements using a spreadsheet. Candidates may be required to use this information to aid decision making, analyse the organisation's financial position or to make recommendations for the future. This will be done by integrating, where appropriate, knowledge of financial and management accounting principles and by using appropriate accounting analytical techniques.

The assignment will make appropriate use of spreadsheets. Candidates will be required to enter data with accuracy, and select and use appropriate formulae, formatting and printing functions to present information and accurately complete all accounting work.

The assignment will draw on the skills, knowledge and understanding from the Course and all elements of the Course may be assessable. It may draw from only one Unit or a combination of two/three Units. This means there will be a different emphasis in the assignment year on year.

Centres will be given advance notification of the main topic areas that the annual assignment will cover in order to plan delivery of the Course. It is anticipated that the topic covered in the assignment will not be covered in depth in the question paper.

The following overview shows the distribution and variances that will be applied within the tasks when allocating marks:

Skill	Mark allocation
Processing, preparing and presenting accounting information	40 marks with a variance of +/- 2 marks
Using a spreadsheet	10 marks with a variance of +/- 2 marks

## Assessment conditions

Assessors must exercise their professional responsibility in ensuring that evidence submitted by a candidate is the candidate's own work.

Candidates must undertake the assessment within the period of time specified by SQA. Evidence which meets the requirements of this assignment should be produced in no more than three hours and should take place under supervision within the centre (additional time for printing is permitted).

Assessors must ensure that the three-hour time limit is not exceeded and that candidate evidence is submitted by the due date in the year in which the assignment is undertaken. Candidates may complete the assignment over several short blocks of time over a number of days, or may undertake the assignment over longer blocks of time, for example over three x one-hour block or one x three-hour block. This is a centre decision.

During this assessment, candidates should have access to the following resources:

- ◆ electronic files supplied by SQA to support the assignment
- ◆ spreadsheet software

**This is a closed-book assessment.** Candidates should not have access to reference materials.

Once work on the assessment has begun, the candidate should be working independently. Clarification may be sought by candidates regarding the wording of instructions for the assessment if they find them unclear. In this case, the clarification should normally be given to the whole class.

The assignment will be conducted under a high degree of supervision. This means that candidates must be in direct sight of the assessor (or other responsible person) during the period of the assessment and candidates must not communicate with each other.

## **Evidence to be gathered**

The following candidate evidence is required for this assessment:

- ◆ original printouts of candidates' IT tasks that show the candidates' name, centre and task number clearly displayed on each printout

# General Marking Instructions

## Marking principles for National 5 Accounting assignment

This information is provided to help you understand the general principles that will be applied when marking candidate responses in the assignment. These principles are reflected in the detailed Marking Instructions that will be used to mark the assignment.

Marks for the assignment must always be awarded in line with these general marking principles and any specific Marking Instructions.

Marking should always be positive. Candidates will be awarded marks for showing workings and demonstrating that accounting processes have been followed, even when incorrect figures are presented.

### Treatment of errors

Guidance on the treatment of errors such as extraneous items, arithmetic errors and consequential errors will be provided in the specific Marking Instructions.

### Printouts

Candidates are clearly directed, within the instructions, as to the printing requirements. Where a printout is missing, markers should award as many marks as possible on an alternative printout.

### Layouts

Layouts in the specific Marking Instructions are provided for illustrative purposes only. Candidates should not be penalised for using appropriate alternative layouts.

### Consequential errors

Consequential errors will be taken account of and candidates will receive credit for following the correct accounting processes and spreadsheet formula.

# Administrative information

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## History of changes

Unit details	Version	Description of change	Authorised by	Date

## Security and confidentiality

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