



Re-issued – 1 March 2012ⁱ

9 May 2011

For the attention of all staff responsible for the delivery of the 2010 frameworks for HNC Accounting (G9M5 15) and HND Accounting (G9M6 16)

HN Accounting: Graded Unit 1 (Exemplar 1)
Publication Code: F8KE 34/AEX001

It has been brought to SQA's attention, by centres working through this assessment exemplar as part of their internal verification process, that some minor amendments are required to the solution of Task 2 of the Computational Paper, ie:

- ◆ On page 32 the weekend overtime has been calculated on 3 hours rather than 4 hours
- ◆ Overtime premium has been incorrectly treated
- ◆ Page 14 states 'All wages for the period have been posted to the relevant ledger accounts with the exception of one employee' but solution add up all employees on the Wages Analysis Sheet and posts the totals to the ledger accounts

In addition:

- ◆ Page 16 – the Wages Analysis Sheet does not clearly show which Jobs are 'Direct' and which are 'Indirect'

In accordance with good practice, centres should address these issues through their internal verification process. Amendments made should be recorded and submitted with any materials for central verification.

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ⁱ There are plans to amend the assessment exemplar to address the bullet points above. However, it is unlikely that the amended assessment exemplar would be available before the end of May 2012.