

Guidance on the use of past paper questions for National 5 Accounting

The new Courses at National 5 draw on the strengths of popular areas of study from Standard Grade and Intermediate 2 with the introduction of some new content. The purpose of this support document is to help centres and departments to identify suitable past paper questions/items that could be used, or possibly amended, to support learners in their preparation for sitting question papers (exams) as part of the National 5 Course assessment. The advice in this document reflects questions selected from 2011 to 2013 [past papers](#). (If you click on the highlighted links in the columns below, this will take you to the relevant past paper.)

When utilising any past paper questions, you need to take into account the following:

- ◆ You must select questions that provide the learners with the same level of challenge as those in the National 5 Specimen Question Paper.
- ◆ You may be able to use questions as published or with amendments as suggested in the columns below for Standard Grade and Intermediate 2.
- ◆ You must use questions that adhere to the National 5 General Marking Principles and reflect the form of detailed Marking Instructions as published in the National 5 Specimen Question Paper.

If any change to a Standard Grade/Intermediate 2 question is necessary, you must ensure that:

- ◆ The style and structure matches the Specimen Question Paper for National 5.
- ◆ Marking of the learner's response to the question adheres to the General Marking Principles in the National 5 Specimen Question Paper.
- ◆ Marking Instructions are amended to reflect the style of the National 5 detailed Marking Instructions.

The details below for National 5 should be read in conjunction with the relevant:

Mandatory documentation:

- ◆ Course Specification
- ◆ Unit Specifications
- ◆ Course Assessment Specification

Advice and guidance:

- ◆ Course and Unit Support Notes

Assessment:

- ◆ Question Paper Component:
 - general assessment information
 - general marking principles and detailed marking instructions

Related Information as provided in the relevant N3-N5 Course Comparison Document.

Key for the section below:

C — amend context as required

S — amend source as required

St — amend question style

Str — amend structure of the question

Not all topics/areas of study will appear every year due to the sampling techniques used in producing question papers.

Information from the Course Assessment Specification Each Section of the question paper will be made up of restricted/extended response questions. Questions will sample the knowledge and understanding and apply skills described in the Further mandatory information on Course coverage section .	The columns below identify additional support questions from Standard Grade and Intermediate 2 Past Papers 2011 to 2013.			
	Standard Grade Credit		Intermediate 2	
	Use question as published	Amend question context/ style/structure	Use question as published	Amend question style/structure
Preparing Financial Accounting Information				
Role of financial accountant	This topic did not appear in recent past papers due to sampling requirements.			
Preparation of business documents	2013 Q1a-c 2013 Q2b 2012 Q4a,b 2011 Q1a-c			
Recording entries in the ledger accounts of sole trader	2013 Q3a 2012 Q1a 2011 Q2a,b			
Preparing a trial balance			2011 Q3 Part C - a	
Final accounts and balance sheet of sole trader	2011 Q4a			2012 Q2a – St/Str 2011 Q1 – St/Str
Final accounts and balance sheet of sole trader — theory	2013 Q2c 2012 Q4c 2011 Q4b			
Correction of errors — computation				2013 Q3 Part B – St/Str
Correction of errors — theory	2012 Q1b 2011 Q5c-e		2011 Q3 Part C - c	
Sources of finance for a sole trader	2013 Q1d			

Preparing Management Accounting Information				
Role of management accountant	This topic did not appear in recent past papers due to sampling requirements.			
Classification of fixed/variable/direct/indirect costs	This topic did not appear in recent past papers due to sampling requirements.			
Material — calculate stock values using FIFO/LIFO			2013 Q5 Part C 2012 Q5c 2011 Q5 Part B –a	
Labour — record and calculate wages			2012 Q6 Part B – c 2011 Q4c	
Overheads — production of overhead analysis statement			2013 Q6 Part C 2012 Q6 Part B – a 2011 Q6 Part A	
Prepare job costing statements			2011 Q6 Part B - a	
Break-even calculation	2013 Q4a-c 2011 Q3a		2013 Q5 Part B – a to c 2012 Q6 Part A – a 2011 Q5 Part A	
Budgeting — preparation of cash budget			2013 Q6 Part A	2011 Q4a,b – Str
Budgeting — basic principles and benefits of budgeting	2012 Q5a	2013 Q3c - Str		
Analysing Accounting Information				
Calculation and interpretation of ratios	2013 Q6a,b 2012 Q6a,b 2011 Q6a,b		2012 Q2b	
Calculation of accounting information from pre-given ratios/information			2011 Q3 Part A	
Limitations of ratio analysis	This topic did not appear in recent past papers due to sampling requirements.			
Break-even analysis	2011 Q3b-d		2013 Q5 Part B – d 2012 Q6 Part A - b	
Interpretation of budgets		2013 Q2d - C		
Profit maximisation under constraint of a limiting factor			2013 Q4 2012 Q5a-b	

Resources

Additional National 5 assessment support material is available here:

Education Scotland

www.educationscotland.gov.uk/

Glow

www.educationscotland.gov.uk/usingglowandict/

Glow Log-in

<https://secure.glowscotland.org.uk/login/login.htm>

SQA past papers

www.sqa.org.uk/pastpapers/findpastpaper.htm