



4 May 2012

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 3)
Publication Code: F8KE 34/AEX003

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 Task 3 of the Computational Paper as the Trial Balance does not agree -there is an error of £20.

The assessment exemplar can be amended by:

- ◆ Page 28 – change balance b/f on **Production Overheads Account** from £26,511 to £26,531
- ◆ Page 44 – amend first two entries in Production Overheads Account

Date	Details	Dr	Cr	Balance
29 Oct	Balance b/f			26,531 Dr
31 Oct	Indirect Wages	87,767		114,298 Dr
	<i>[remainder of entries are correct]</i>			

- ◆ Page 50 – Under Fixed Assets the totals of the '**Cost**' and '**Acc Dep'n**' columns should be £1,136,000 and £41,000 respectively

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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