



National 5
Coursework
Assessment Task



National 5 Accounting Assignment Assessment Task — All the Pies!

Valid for session 2024–25 only.

SQA provides this assessment to centres in the strictest of confidence. You must keep it in a secure place until it is used, and until the end of the assessment period.

Instructions for candidates

This assessment applies to the assignment for National 5 Accounting.

This assignment has 50 marks out of a total of 180 marks available for the course assessment.

It assesses the following skills, knowledge and understanding:

- ◆ preparing and presenting a range of straightforward accounting statements
- ◆ selecting straightforward accounting information to determine business revenues, costs and profits
- ◆ using ICT to produce and communicate straightforward accounting information in a range of contexts
- ◆ preparing a range of accounting information
- ◆ using accounting techniques, in familiar contexts, to facilitate decision making

Your teacher or lecturer will let you know how the assessment will be carried out and any required conditions for doing it.

In this assessment, you have to work through a series of tasks:

- ◆ which assess the skills, knowledge and understanding listed above
- ◆ in one 2-hour block (excluding printing time) — all printing must be completed on the same day as the assignment

You will have access to:

- ◆ a personal computer or laptop, with no access to the internet
- ◆ a spreadsheet file supplied by SQA to complete the assignment

You must not add or delete any rows or columns in the spreadsheet file.

You must ensure that the entire formula is visible in your printouts.

Make sure you display your name, Scottish Candidate Number (SCN) and task number clearly on each printout you submit.

Assessment Task



You work as a management accountant at All The Pies!, a manufacturer of delicious pies based in Dundee.

One of the business' best customers, Highland Hotels, places large orders on a weekly basis. Job HH17 for Week 17 is nearing completion. You have been assigned a series of tasks by Andrea Fitzgerald, Accounts Manager, to calculate the selling price to be charged to Highland Hotels.

You must complete all tasks using the spreadsheet file **Job_HH17**, which is available to you. You should complete all tasks in the order presented.

Printouts in formula view **must** clearly show all formulae. You may lose marks if full formulae are not visible.

Printouts in formula view **must be** printed showing row and column headings and gridlines.

Make sure your name, SCN and task number appear on all printouts you submit.

Use the following table to make sure you have all the printouts required.

	Task	Printouts	Marks available	Completed (✓)
1	Inventory Record Card	<ul style="list-style-type: none"> ♦ value view ♦ formula view 	10 3	
2	Labour Costing	<ul style="list-style-type: none"> ♦ value view ♦ formula view 	11 2	
3	Overhead Analysis	<ul style="list-style-type: none"> ♦ value view ♦ formula view 	8 3	
4	Job Cost Statement	<ul style="list-style-type: none"> ♦ value view ♦ formula view 	10 3	
	Total marks		50	

Task 1

The business uses the FIFO (First-In-First-Out) method of valuing issues of inventory to production.

The information below shows details of the purchase and issue of onions during the first week of March.

On 1 March, the opening inventory was 200 kg at a total value of £204 — this has already been entered into the inventory record card. Receipts and issues for the week beginning 3 March are as follows:

3 March	Purchased 900 kg @ £1.06 per kg
4 March	350 kg issued to production
5 March	Purchased 500 kg @ £1.12 per kg
6 March	700 kg issued to production
7 March	Returned 50 kg purchased on 5 March
8 March	400 kg issued to production

Using the worksheet **Inventory** contained in the spreadsheet file **Job_HH17**, prepare the inventory record card for Onions for Week 1 of March.

You should use the data contained in the worksheet to construct all spreadsheet formulae. **You must construct all formulae by cell reference.**

Print the completed worksheet *Inventory* in value view and formula view.

Task 2

A total of 5,000 units (pies) were produced in Week 1 of March for Job HH17.

The following information is available for Job HH17.

In the **PREPARATION DEPARTMENT**, staff are paid the basic rate of £12.00 per hour. In total, 6 members of staff worked 9 hours **each** on Job HH17.

In the **BAKING DEPARTMENT**:

- ✓ Staff are paid the basic rate of £0.20 for each unit produced.
- ✓ Staff are expected to produce 50 units per hour.
- ✓ Staff are paid an additional bonus of £10 per hour saved.
- ✓ A total of 80 hours were worked on Job HH17.

In the **PACKAGING DEPARTMENT**, staff are paid a basic rate of £10.50 per hour. A total of 40 hours were used in the packing of Job HH17, which included 10 hours overtime which were paid at time and a half.

Using the worksheet **Labour** contained in the spreadsheet file **Job_HH17**, you must calculate the departmental labour cost for each department, and the total labour cost for Job HH17.

You should use the data contained in the worksheet to construct all spreadsheet formulae. **You must construct all formulae by cell reference.**

Print the completed worksheet Labour in value view and formula view.

Task 3

The business has 3 Production departments — Preparation, Baking and Packaging — and one Service department. Estimated overhead expenditure for 2025 is as follows:

Overhead	Total Cost
Indirect Materials	£19,960
Rent and Rates	£84,000
Employee Supervision	£90,000
Heat and Light	£42,000
Depreciation of Non-Current Assets	£60,000

The following information relates to each department.

	Preparation	Baking	Packaging	Service	TOTAL
Floor Area (sq m)	4,000	7,000	8,000	6,000	25,000
Number of Employees	30	18	12	20	80
Indirect Materials	£7,200	£4,800	£1,240	£6,720	£19,960
Value of Non-Current Assets	£25,000	£100,000	£50,000	£75,000	£250,000

Use the worksheet **Overheads** contained in the spreadsheet file **Job_HH17** to complete the following tasks.

- (1) **Complete** the Overhead Analysis Sheet to show the overheads to be allocated/apportioned to each department. You should use the data contained in the worksheet to construct appropriate spreadsheet formulae.
- (2) **Re-apportion** the total overheads of the Service department to the Production departments on the basis of number of employees. You should use appropriate spreadsheet formulae.
- (3) **Calculate** the Total Overheads for each Production department using appropriate spreadsheet formulae.

You should use the data contained in the worksheet to construct all spreadsheet formulae. You must construct all formulae by cell reference.

Print the completed worksheet **Overheads** in value view and formula view.

Task 4

Using the partially completed worksheet **Job Cost Statement** contained in the spreadsheet file **Job_HH17**, you must prepare a Statement to show the Total Cost of Job HH17 and the Selling Price to be charged to Highland Hotels.

In addition to the figures already calculated for Job HH17, the following information is available.

(1) **Materials**

The issue of onions for the production of pies were costed as follows:

- ◆ The first 100 kg issued on 4 March
- ◆ 15% of the total issues on 6 March

Additional cost of ingredients — £1,525.00

Cost of Packaging — £83.20

(2) **Labour**

As per previous calculations

(3) **Overheads** are to be calculated on the following bases in each department.

- ◆ Preparation department — £2.00 per basic labour hour
- ◆ Baking department — £1.50 per basic labour hour
- ◆ Packaging department — £3.00 per basic labour hour

(4) Prepare the remainder of the **Job Cost Statement** using the following information:

- ◆ A **profit** mark-up of 40% is applied to all jobs done for Highland Hotels.
- ◆ **VAT** of 20% is applied to all jobs.

You should use the data contained in the **Job Cost Statement** worksheet. **You must construct all formulae by cell reference.**

You will also need to link relevant cells to the **Inventory** and **Labour** worksheets in order to complete the task.

Print the completed worksheet **Job Cost Statement** in **value view** and **formula view**.

Copyright acknowledgements

None

Administrative information

Published: February 2025 (version 1.0)

History of changes

Version	Description of change	Date

Security and confidentiality

This document can be used by practitioners in SQA approved centres for the assessment of National Courses and not for any other purpose.

This document may only be downloaded from SQA's designated secure website by authorised personnel.

© Scottish Qualifications Authority 2025