

# HN ACCOUNTING

## Assessment Support Packs (ASPs)

Your centre's SQA Co-ordinator will have access to these HN Assessment Support Packs (ASPs)/Assessment Exemplars on SQA's website. Please approach them for copies.

**Title:** Accounting: Graded Unit 1<sup>1</sup>  
**Unit Number:** F8KE 34  
**Code:** F8KE 34/AEX001  
**Edition:** 5<sup>th</sup> Edition, August 2018  
**Downloads:** Accounting: Graded Unit 1

**Title:** Accounting Graded Unit 1 (Exemplar 2)  
**Unit Number:** F8KE 34  
**Code:** F8KE 34/AEX002  
**Edition:** 4<sup>th</sup> Edition, August 2018  
**Downloads:** Accounting: Graded Unit 1 (Exemplar 2)

**Title:** Accounting: Graded Unit 1  
**Unit Number:** F8KE 34  
**Code:** F8KE 34/AEX003  
**Edition:** 5<sup>th</sup> Edition, August 2018  
**Downloads:** Accounting: Graded Unit 1 (Exemplar 3)

**Title:** Accounting Graded Unit 1 (Exemplar 4)  
**Unit Number:** F8KE 34  
**Code:** F8KE 34/ASP004  
**Edition:** 3<sup>rd</sup> Edition, August 2018  
**Downloads:** Accounting: Graded Unit 1

**Title:** Accounting Graded Unit 2 (Exemplar 2)  
**Unit Number:** F8KF 35  
**Code:** F8KF 35/AEX002  
**Edition:** 6<sup>th</sup> Edition, August 2018  
**Downloads:** Accounting: Graded Unit 2 (Exemplar 2)

**Title:** Accounting Graded Unit 2 (Exemplar 3)  
**Unit Number:** F8KF 35  
**Code:** F8KF 35/ASP003  
**Edition:** 2<sup>nd</sup> Edition, August 2018  
**Downloads:** Accounting: Graded Unit 2 (Exemplar 3)  
**Supplementary files** Accounting Graded Unit 2 – Sunchaser Holidays Solution files

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<sup>1</sup> All Graded Unit ASPs will be updated with Conditions of Assessment from updated Unit specifications – see update letter for further details.

## HN Accounting

**Title:** Accounting Graded Unit 2 (Exemplar 4)  
**Unit Number:** F8KF 35  
**Code:** F8KF 35/ASP004  
**Edition:** 3rd Edition, August 2018  
**Downloads:** Accounting: Graded Unit 2 (Exemplar 4)

**Title:** Accounting Graded Unit 3 (Exemplar 1)  
**Unit Number:** F8KG 35  
**Code:** F8KG 35/AEX001  
**Edition:** 6th Edition, January 2019  
**Downloads:** Accounting: Graded Unit 3 (Exemplar 1) (PDF and Word versions)

**Title:** Accounting Graded Unit 3 (Exemplar 2)  
**Unit Number:** F8KG 35  
**Code:** F8KG 35/AEX002  
**Edition:** 5th Edition, January 2019  
**Downloads:** Accounting: Graded Unit 3 (Exemplar 2) (PDF and Word versions)

**Title:** Accounting for Specialised Transactions (Exemplar 1)  
**Unit Number:** HC44 35  
**Code:** HC44 35/ASP001  
**Edition:** 2nd Edition, August 2018  
**Downloads:** Accounting for Specialised Transactions

**Title:** Auditing  
**Unit Number:** FN11 35  
**Code:** FN11 35/AEX001  
**Edition:** 2<sup>nd</sup> Edition, May 2016  
**Downloads:** Auditing Exemplar

**Title:** Business Contractual Relationships Exemplar 1  
**Unit Number:** F84N 34  
**Code:** F84N 34/AEX001  
**Edition:** 1st Edition, 2010  
**Downloads:** Business Contractual Relationships Exemplar 1

**Title:** Business Contractual Relationships Exemplar 2  
**Unit Number:** F84N 34  
**Code:** F84N 34/AEX002  
**Edition:** 3rd Edition, September 2015  
**Downloads:** Business Contractual Relationships Exemplar 2

**Title:** Business Law: An Introduction  
**Unit Number:** F84P 34  
**Code:** F84P 34/AEX002  
**Edition:** 3<sup>rd</sup> Edition, October 2015  
**Downloads:** Business Law: An Introduction Exemplar

**Title:** Business Taxation  
**Unit Number:** J0LY 35  
**Code:** J0LY 35/ASP001  
**Edition:** 1st Edition, July 2018  
**Downloads:** Business Taxation Exemplar (PDF and Word)

## HN Accounting

**Title:** **Communication: Business Communication**  
**Unit Number:** H7TK 34  
**Code:** H7TK 34/ASP004  
**Edition:** *1<sup>ST</sup> Edition, January 2016*  
**Downloads:** Communication: Business Communication

**Title:** **Cost Accounting**  
**Unit Number:** F7JR 34  
**Code:** F7JR 34/AEX001  
**Edition:** *7th Edition, August 2018*  
**Downloads:** Cost Accounting

**Title:** **Financial Reporting and Analysis**  
**Unit Number:** HC43 35  
**Code:** HC43 35/ASP001  
**Edition:** *2nd Edition, December 2016*  
**Downloads:** Financial Reporting and Analysis Exemplar

**Title:** **Income Tax**  
**Unit Number:** F86X 35  
**Code:** F86X 35/ASP001  
**Edition:** *4th Edition, July 2018*  
**Downloads:** Income Tax

**Title:** **IT in Business: Spreadsheets**  
**Unit Number:** HH83 34  
**Code:** HH83 34/ASP001  
**Edition:** *1<sup>st</sup> Edition, July 2017*  
**Downloads:** IT in Business: Spreadsheets  
**Supplementary files:** ASP001 Supplementary file (zip file)  
ASP001 Solution (zip file)

**Title:** **Management Accounting for Decision Making**  
**Unit Number:** F82J 35  
**Code:** F82J 35/AEX001  
**Edition:** *7th Edition, August 2018*  
**Downloads:** Management Accounting for Decision Making Exemplar

**Title:** **Management Accounting for Planning and Control**  
**Unit Number:** F82H 35  
**Code:** F82H 35/ASP001  
**Edition:** *2<sup>nd</sup> Edition, March 2016*  
**Downloads:** Management Accounting for Planning and Control Exemplar

**Title:** **Management Accounting Using Information Technology**  
**Unit Number:** F7JS 34  
**Code:** F7JS 34/AEX001  
**Edition:** *5th Edition, January 2017*  
**Downloads:** Management Accounting Using Information Technology  
**Supplementary Files:** F7JS 34 AEX001 Supplementary files 2015

## HN Accounting

**Title:** Payroll  
**Unit Number:** H4J9 34  
**Code:** H4J9 34/ASP001  
**Edition:** 3rd Edition, October 2018  
**Downloads:** Payroll

**Title:** Personal Development Planning  
**Unit Number:** DE3R 34  
**Code:** DE3R 34/ASP002  
**Edition:** 1<sup>st</sup> Edition, May 2017  
**Downloads:** Personal Development Planning

**Title:** Preparing Financial Statements  
**Unit Number:** F7JT 34  
**Code:** F7JT 34/AEX001  
**Edition:** 5th Edition, January 2018  
**Downloads:** Preparing Financial Statements

**Title:** Recording Financial Information Exemplar 1  
**Unit Number:** F7JV 34  
**Code:** F7JV 34/ASP001  
**Edition:** 3rd Edition, August 2017  
**Downloads:** Recording Financial Information Exemplar 1  
Recording Financial Information Exemplar 1 Word version

**Title:** Recording Financial Information Exemplar 2  
**Unit Number:** F7JV 34  
**Code:** F7JV 34/ASP002  
**Edition:** 3rd Edition, August 2017  
**Downloads:** Recording Financial Information Exemplar 2  
Recording Financial Information Exemplar 2 Word version

**Title:** Using Financial Accounting Software Exemplar 1  
**Unit Number:** F7JP 34  
**Code:** F7JP 34/AEX001  
**Edition:** 3rd Edition, March 2018  
**Downloads:** Using Financial Accounting Software Exemplar 1  
**Supplementary files:** Set Up Data Optima Oct 2010  
**NOTE:** To use the supplementary files, Sage Financial Controller version 10 is required.

**Title:** Using Financial Accounting Software Exemplar 2  
**Unit Number:** F7JP 34  
**Code:** F7JP 34/AEX002  
**Edition:** 4th Edition, March 2018  
**Downloads:** Using Financial Accounting Software Exemplar 2  
**Supplementary files:** Set Up Data Scotia  
**NOTE:** The supplementary files were set up using Sage Line 50 Professional 2012

Assessment Support Packs (ASPs) for Economic units, Statistics for Business, etc are available for the HN Business secure web page.

## Generic Accounting Exemplars

**Title:** Financial Accounting Statements: An Introduction  
**Unit Number:** F93K 34  
**Code:** F93K 34/AEX001  
**Edition:** *3rd Edition, November 2015*  
**Downloads:** Financial Accounting Statements: An Introduction

**Title:** Using Financial Accounting Statements  
**Unit Number:** F93H 34  
**Code:** F93H 34/AEX001  
**Edition:** *2nd Edition, March 2015*  
**Downloads:** Using Financial Accounting Statements

### Accounting: Graded Unit 2 (F8KF 35)

Following the 2017 HN Accounting Network Event, four colleges were good enough to submit detailed marking schemes which practitioners can adapt for their own centre – these can also be downloaded from the secure website.