

National Course modification summary: Accounting



National 5, Higher and Advanced Higher: session 2021–22

Modifications remain for session 2021–22 across all levels of Accounting, however, the topics that are not being assessed are different from those in session 2020–21.

National 5

Component	Marks	Duration
Question paper	130	2 hours

Question paper

No change, however, the following topics **will not** be assessed as either computational or theory questions in the 2022 question paper:

- ◆ Ratios
- ◆ Overhead analysis
- ◆ Decision making
- ◆ Spreadsheets

We recommend centres continue to deliver the entire course, and you can decide timing, depth of delivery and any assessment of this content for session 2021–22.

Assignment

We have removed the assignment for session 2021–22.

Higher

Component	Marks	Duration
Question paper	120	2 hours and 30 minutes

Question paper

No change, however, the following topics **will not** be assessed as either computational or theory questions in the 2022 question paper:

- ◆ Manufacturing Accounts
- ◆ Service cost statements
- ◆ Decision making
- ◆ Spreadsheets

We recommend centres continue to deliver the entire course, and you can decide timing, depth of delivery and any assessment of this content for session 2021–22.

Assignment

We have removed the assignment for session 2021–22.

Advanced Higher

Component	Marks	Duration
Question paper	140	2 hours and 30 minutes
Project	60	Over time

Question paper

No change, however, the following topics **will not** be assessed in the 2022 question paper:

- ◆ Basic Consolidated Statements of Financial Position
- ◆ Variance analysis

We recommend centres continue to deliver the entire course, and you can decide timing, depth of delivery and any assessment of this content for session 2021–22.

Project

No change.

If you have any questions about these changes, please email qualification.development@sqa.org.uk.