

National Course modification summary: Accounting



National 5, Higher and Advanced Higher course assessment in session 2020–21

The Deputy First Minister has announced that National 5 exams will not take place in session 2020–21. SQA is working with stakeholders to develop an alternative certification model for National 5 that is based on teacher and lecturer estimates.

At present, Higher and Advanced Higher exams are still planned for 2021 and this will remain under review. We continue to work with stakeholders to put contingency plans in place to respond to any changes in public health advice, or local or national lockdowns, that may result in further changes to the 2021 exam diet — including changes to the timetable.

For up-to-date information on arrangements for National Courses in session 2020–21, including timetable information and guidance on estimates, please visit our website at www.sqa.org.uk/nq2021.

Modifications to assessment

Following our public consultation on proposed modifications to National 5 to Advanced Higher course assessment, which closed on 24 August 2020, we are making changes to course assessment for session 2020–21. The changes detailed on the following pages are intended to support the delivery of learning and teaching, while maintaining the validity, credibility and standard of the courses.

We have published a high-level report on the outcomes of the consultation, which is available from www.sqa.org.uk/nq2021. This includes details of the modifications to National 5 course assessment, which were planned prior to the 2021 National 5 exams being cancelled.

National 5 course assessment 2020–21

There will be no external assessment for National 5 courses in session 2020–21.

Candidates will not be required to sit exams and SQA will not assess coursework.

Instead, we are working with stakeholders to develop an alternative certification model for National 5 that is based on teacher and lecturer estimates.

Centres need to gather evidence of candidates' attainment and use this to determine estimate grades and bands. We have published separate guidance on gathering evidence and producing estimates and there is an SQA Academy course available to support teachers and lecturers.

We are also developing subject-specific guidance for teachers and lecturers on gathering evidence and producing estimates. This will include how the previously-intended National 5 modifications could be used to support with gathering evidence and producing estimates in session 2020–21. This guidance will be published from the end of October.

Details of the modifications we had previously intended to make to National 5 course assessment in session 2020–21 are included in our high-level report on the outcomes of the consultation.

To view the high-level report, and to access the guidance on gathering evidence and producing estimates, visit www.sqa.org.uk/nq2021.

Higher course assessment 2020–21

Component	Marks	Duration
Component 1: question paper	120	2 hours and 30 minutes

Question paper

No change, however, please see the sampling restrictions below for session 2020–21.

Sampling restrictions

The following content **will not** be assessed as either computational or theory questions in the 2021 question paper:

- ◆ Manufacturing Accounts
- ◆ Period-end financial statements (the Income Statement up to Profit for the Year after Tax)
- ◆ Overhead analysis
- ◆ Spreadsheets

These were the 2020 assignment topics. Teachers and lecturers should refer to the 2020 assignment and marking instructions for detail on the content that will not be assessed in the 2021 question paper. The 2020 assignment and marking instructions have been uploaded to [SQA's website](#).

Although these topics will not be externally assessed, we recommend centres continue to deliver the entire course. Teachers and lecturers can decide timing, depth of delivery and any internal assessment of this content in session 2020–21.

Assignment

We are removing the assignment for session 2020–21.

Advanced Higher course assessment 2020–21

Component	Marks	Duration
Component 1: question paper	140	2 hours and 30 minutes
Component 2: project	60	Over time

Question paper

No change, however, please see the sampling restrictions below for session 2020–21.

Sampling restrictions

The following topics **will not** be assessed in the 2021 question paper:

- ◆ Partnership accounts
- ◆ Activity-based costing
- ◆ Flexible budgets

Although these topics will not be externally assessed, we recommend centres continue to deliver the entire course. Teachers and lecturers can decide timing, depth of delivery and any internal assessment of this content in session 2020–21.

Project

No change.

If you have any questions about these changes, please email NQ2020@sqa.org.uk.