

Resources for National 5 Accounting

The following table lists resources to support the National 5 Accounting course and provides links to where you can find them.

Note: you can find some documents in more than one location.

Qualifications Scotland website	Details	Date published
2026 assignment	Information about the release dates and topics for the 2026 assignments.	August 2025
Course specification	Detailed information about the course structure, the skills, knowledge and understanding developed, and the course assessment.	May 2023
Past papers and marking instructions	Assignments and question papers used in previous years, with instructions for teachers and lecturers, assignment e-files and marking instructions.	2020–2025
Additional question papers resources section: National 5 Accounting specimen question paper	The specimen question paper, including workbook and marking instructions.	June 2017

Qualifications Scotland website	Details	Date published
Additional question papers resources section: National 5 Accounting question paper National 5 Accounting workbook National 5 Accounting marking instructions	The 2021 modified question paper, workbook and marking instructions. There were no exams in 2021. These documents reflect the modifications we put in place for session 2020-21.	November 2020
Coursework section: Specimen coursework assessment task for National 5 Accounting Specimen coursework assessment task for National 5 Accounting (e-file)	Assessment task: Highland Fling — a specimen assignment, including marking instructions and e-file.	June 2017
Course reports section: 2023 National 5 Accounting course report 2024 National 5 Accounting course report 2025 National 5 Accounting course report	Information about course assessment and candidate performance each year. The reports also contain advice for preparing candidates for assessment.	2023–2025
Formulae and course support section: National 5 Accounting treatment of cash discount	Fourteen exercises with solutions, providing examples of how to treat cash discount.	January 2018

Qualifications Scotland website	Details	Date published
Formulae and course support section: National 5 Accounting questions	Adapted past paper questions, using updated terminology, with spreadsheet solutions and marking instructions.	March 2023
Formulae and course support section: National 5 Accounting formulae sheet	A list of formulae you can use with ratio questions and tasks.	August 2022
Formulae and course support section: Suggested layouts for financial statements in National 5 and Higher Accounting courses	Suggested layouts you can use when presenting financial statements.	October 2018
Formulae and course support section: Guidance on the use of international accounting terminology	Clarification of International Accounting Standards terminology.	November 2014
Formulae and course support section: Top tips for using ICT	Recommendations when using ICT in the assessment. If you are using ICT in the question paper, you must let us know by completing the 'ICT and transcripts spreadsheet' on our secure website .	January 2026
Common questions	A list of questions and responses about Accounting National Qualifications.	May 2023

Understanding Standards website	Details	Date published
Question paper section: Candidate evidence 2022 Annotated candidate evidence 2022 Commentaries 2022	Candidate evidence, annotated evidence and commentaries from the 2022 question paper.	2022
Question paper section: Candidate evidence 2018 Annotated candidate evidence 2018 Commentaries 2018	Candidate evidence, annotated evidence and commentaries from the 2018 question paper.	2018
Assignment section: Candidate evidence 2025 Candidate evidence annotated 2025 Commentaries 2025	Assessment task: All the Pies! — candidate evidence, annotated evidence and commentaries from the 2025 assignment.	2025

Understanding Standards website	Details	Date published
Assignment section: Candidate evidence 2024 Candidate evidence annotated 2024 Commentaries 2024	Assessment task: Pitch up — candidate evidence, annotated evidence and commentaries from the 2024 assignment.	2024
Assignment section: Candidate evidence 2018 Candidate evidence annotated 2018 Commentaries 2018	Assessment task: Treats from the Trossachs — candidate evidence, annotated evidence and commentaries from the 2018 assignment.	2018
Webinars section: National 5 and Higher Accounting webinar November 2023 — assignment	A webinar covering the National 5 Accounting assignment, including information about marking.	2023
Presentations section: National 5 audio presentation — An overview of course assessment	A PowerPoint presentation with audio, covering the structure of the National 5 Accounting course assessment.	2018