

National 5 Accounting

Terminology resource bank

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|  | **Original year** | **Question level** | **Question number** | **Mark allocation** | **Topic area** | **New mark allocation** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Q1** | 2004 | Std | Q3 | 28 | * Ledger accounts — bad debts/depreciation **Adapted cash discount example** | 30 | | |
| **Q2** | 2010 | H | Q6 | 50 | * Break even | 30 | | |
|  | 2010 | Int 1 | Q4 | 30 | * Inventory valuation/FIFO |  | | |
|  | 2006 | H | Q10 | 10 | * Budgets/cash budgets |  | | |
| **Q3** | 2006 | Std | Q2 | 36 | * Income statement | 30 | | |
|  | 2006 | Std | Q3 | 29 | * Correction of errors |  | | |
| **Q4** | 2010 | H | Q3 | 40 | * Business analysis — calculation and interpretation of ratios | 30 | | |
| **Q5** | 2012 | Int 2 | Q5 | 40 | * Inventory valuation/FIFO | 10 | | |
| **Q6** | 2010 | Std | Q6 | 20 | * Business analysis — calculation and interpretation of ratios | 10 | | |
| **Q7** | 2004 | Int 2 | Q7 | 15 | * Break even | 30 | | |
|  | 2010 | Int 2 | Q6 | 40 | * Job costing |  | | |
| **Q8** | 2004 | Int 2 | Q8 | 15 | * Cash budgeting | 30 | | |
|  | 2012 | H | Q10 | 10 | * Cash budgeting |  | | |
| **Q9** | 2004 | Std | Q1 | 22 | * Documents  **Adapted cash discount example** | 10 | | |
| **Q10** | 2008 | Int 1 | Q2 | 30 | * Trial balance/ledger | 30 | | |
| **Q11** | 2010 | Std | Q2 | 28 | * Ledger accounts — bad debts/depreciation | 30 | | |
| **Q12** | 2010 | Int 1 | Q1 | 30 | * Sole trader — financial statements | 30 | | |
| **Q13** | 2006 | Std | Q5 | 26 | * Budgets/ratios | 10 | | |
| **Q14** | 2006 | Std | Q1 | 22 | * Documents  **Adapted cash discount example** | 10 | | |
| **Q15** | 2008 | Int 2 | Q6 | 40 | * Job costing/FIFO | 30 | | |
| **Q16** | 2012 | Int 2 | Q6 B (a) | 9 | * OH analysis | 10 | | |
| **Q17** | 2010 | Int 2 | Q4 | 40 | * Break even | 30 | | |
| **Q18** | 2012 | Std | Q1 | 31 | * Ledger accounts — inventory/ receivables | 30 | | |
| **Q19** | 2012 | Int 2 | Q2 | 40 | * Sole trader — financial statements | 30 | | |
| **Q20** | 2014 | Int 2 | Q6 | 40 | * OH analysis | 30 | | |
| **Q21** | 2011 | Credit | Q4 | 35 | * Financial statements — sole trader correction of errors | 30 | | |
| **Q22** | 2013 | Credit | Q3 | 29 | * Ledger accounts plus theory **Adapted cash discount example** | 30 | | |
| **Q23** | 2007 | Int 1 | Q2(a) | 16 | * Trial balance | 10 | | |
| **Q24** | 2013 | Credit | Q1(a/b) | 12 | * Business docs — invoice  **Adapted cash discount example** | 10 | | |
| **Q25** | 2009 | Int 1 | Q1 | 30 | * Financial statements | 30 | | |
| **Q26** | 2011 | Credit | Q1(a) | 9 | * Business docs — statement  **Adapted cash discount example** | 10 | | |
| **Q27** | 2011 | Int 1 | Q2(a) | 14 | * Trial balance | 30 | | |
| 2009 | Credit | Q6 | 23 | * Forecasting/ratios |  | | |
| **Q28** | 2013 | Credit | Q6 | 22 | * Ratio analysis | 10 | |
| **Q29** | 2013 | Int 2 | Q4 | 40 | * Decision-making | 30 | |
| **Q30** | 2005 | Int 2 | Q5(a/b) | 20 | * Break even | 30 | |
| **Q31** | 2005 | Int 2 | Q5(c) | 13 | * Decision-making | 10 |
| **Q32** | 2011 | Int 2 | Q4 | 40 | * Cash budget | 30 |
| **Q33** | 2009 | Int 2 | Q4 | 34 | * Overhead analysis | 30 |
| **Q34** | 2007 | Int 2 | Q4 | 14 | * Inventory control - FIF0 | 10 |
| **Q35** | 2009  2011 | Int 2  Int 2 | Q3B(a/b)  Q5B | 18  14 | * Ratios * Inventory control - FIFO | 30 |
| **Q36** | 2011 | Int 2 | Q6B | 12 | * Job costing | 10 |
| **Q37** | 2005 | Credit | Q1(a) | 14 | * Cash budget | 10 |
| **Q38** | 2012  2013 | Higher  Int 2 | Q8 Part A  Q3 Part B | 20  14 | * Break-even chart * Correction of errors | 30 |
| **Q39** | 2011 | Credit | Q3(a/b) | 11 | * Break-even analysis | 10 |
| **Q40** | 2013  2012 | Int 2  Int 1 | Q6 Part A  Q5 Part B(a) | 20  5 | * Cash budget * Labour | 30 |