



## Resources for National 5 Accounting

The following table provides details of locations and links for each resource. **Note:** you can find some documents in more than one location.

### [SQA website](#)

Name and hyperlink	Details	Date published
<a href="#">National 5 and Higher assignments 2023–24</a>	Information about release date and topics for the 2024 assignment.	August 2023
<a href="#">Course specification</a>	Detailed information about the course assessment and structure, along with the mandatory skills, knowledge and understanding required.	May 2023
<a href="#">Past papers and marking instructions</a>	Past assignments and question papers, with teacher and lecturer instructions, associated e-files and marking instructions.	2018–2023
Additional question papers resources: <ul style="list-style-type: none"><li>◆ <a href="#">National 5 Accounting question paper</a></li></ul>	A specimen question paper with workbook and marking instructions.	June 2017

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Additional question papers resources: <ul style="list-style-type: none"> <li>◆ <a href="#">National 5 Accounting question paper</a></li> <li>◆ <a href="#">National 5 Accounting workbook</a></li> <li>◆ <a href="#">National 5 Accounting marking instructions</a></li> </ul>	2021 modified question paper, with workbook and marking instructions.	November 2020
Coursework: <ul style="list-style-type: none"> <li>◆ <a href="#">Specimen coursework assessment task for National 5 Accounting</a></li> <li>◆ <a href="#">Specimen coursework assessment task for National 5 Accounting (e-file)</a></li> </ul>	<b>Highland Fling</b> — specimen assignment with marking instructions and e-files.	June 2017
Course reports: <ul style="list-style-type: none"> <li>◆ <a href="#">2019</a></li> <li>◆ <a href="#">2022</a></li> <li>◆ <a href="#">2023</a></li> </ul>	Information about the performance of candidates in assessments each year.	2019–2023
Formulae/terminology/resources: <ul style="list-style-type: none"> <li>◆ <a href="#">National 5 Accounting treatment of cash discount</a></li> </ul>	Additional course resource of 14 exercises and solutions exemplifying the treatment of cash discount.	January 2018

Name and hyperlink	Details	Date published
Formulae/terminology/resources: ♦ <a href="#">National 5 Accounting questions</a>	Adapted past paper questions, using updated terminology, with spreadsheet solutions and marking instructions.	March 2023
Formulae/terminology/resources: ♦ <a href="#">National 5 Accounting formulae sheet</a>	Formulae to use with ratio questions and tasks.	August 2022
Formulae/terminology/resources: ♦ <a href="#">Suggested layouts for financial statements in National 5 and Higher Accounting courses</a>	Suggested layouts to be used when presenting financial statements.	October 2018
Formulae/terminology/resources: ♦ <a href="#">Guidance on the use of international accounting terminology</a>	Clarification of International Accounting Standards terminology.	November 2014
<a href="#">Common questions</a>	A list of questions and responses about Accounting National Qualifications.	May 2023

## [SQA Understanding Standards website](#)

Name and hyperlink	Details	Date published
Question paper 2022: <ul style="list-style-type: none"> <li>◆ <a href="#">Candidate evidence</a></li> <li>◆ <a href="#">Candidate evidence — annotated</a></li> <li>◆ <a href="#">Commentary</a></li> </ul>	Candidate evidence, annotated evidence and commentaries from the 2022 question paper.	2022
Question paper 2018: <ul style="list-style-type: none"> <li>◆ <a href="#">Candidate evidence — original</a></li> <li>◆ <a href="#">Candidate evidence — annotated</a></li> <li>◆ <a href="#">Commentary</a></li> </ul>	Candidate evidence, annotated evidence and commentaries from the 2018 question paper.	2018
Assignment 2018: <ul style="list-style-type: none"> <li>◆ <a href="#">Candidate evidence — original</a></li> <li>◆ <a href="#">Candidate evidence — annotated</a></li> <li>◆ <a href="#">Commentary</a></li> </ul>	<b>Treats from the Trossachs</b> — candidate evidence, annotated evidence and commentaries from the 2018 assignment.	2018
Presentations: <ul style="list-style-type: none"> <li>◆ <a href="#">Audio presentation — An overview of course assessment</a></li> </ul>	Audio presentation about the structure of the National 5 Accounting National Course.	2018

**[SQA Secure website](#) (you can access this website through your SQA co-ordinator)**

Name and hyperlink	Details	Date published
<p><a href="#">NQ Understanding Standards course assessment materials:</a></p> <ul style="list-style-type: none"> <li>◆ Updated — National 5 advice for producing assessments</li> </ul>	<p>Advice for producing National 5 Accounting assessments.</p>	<p>December 2020</p>
<p><a href="#">NQ Understanding Standards course assessment materials:</a></p> <ul style="list-style-type: none"> <li>◆ New — National 5 Accounting question paper adapted questions</li> <li>◆ New — National 5 Accounting question paper adapted questions marking instructions</li> <li>◆ New — National 5 Accounting question paper adapted questions workbook</li> </ul>	<p>A question paper, with a workbook and marking instructions.</p>	<p>September 2021</p>
<p><a href="#">NQ Understanding Standards course assessment materials:</a></p> <ul style="list-style-type: none"> <li>◆ Carried forward — National 5 Accounting adapted exemplar question paper</li> <li>◆ Carried forward — National 5 Accounting adapted exemplar question paper marking instructions</li> </ul>	<p>A question paper, with a workbook and marking instructions in both pdf and Word formats.</p>	<p>February 2021 December 2020</p>

Name and hyperlink	Details	Date published
◆ Carried forward — National 5 Accounting adapted exemplar question paper workbook		