



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
National 5 and Higher assignments 2024–25	Information about release date and topics for the 2024 assignment.	August 2024
Course specification	Detailed information about the course assessment and structure, along with the mandatory skills, knowledge and understanding required.	May 2023
Past papers and marking instructions	Past assignments and question papers, with teacher and lecturer instructions, associated e-files and marking instructions.	2019–2024
Additional question papers resources: <ul style="list-style-type: none">◆ National 5 Accounting question paper	A specimen question paper with workbook and marking instructions.	June 2017

Name and hyperlink	Details	Date published
Additional question papers resources: <ul style="list-style-type: none"> ◆ National 5 Accounting question paper ◆ National 5 Accounting workbook ◆ National 5 Accounting marking instructions 	2021 modified question paper, with workbook and marking instructions.	November 2020
Coursework: <ul style="list-style-type: none"> ◆ Specimen coursework assessment task for National 5 Accounting ◆ Specimen coursework assessment task for National 5 Accounting (e-file) 	Highland Fling — specimen assignment with marking instructions and e-files.	June 2017
Course reports: <ul style="list-style-type: none"> ◆ 2022 ◆ 2023 ◆ 2024 	Information about the performance of candidates in assessments each year.	2022–2024
Formulae and course support: <ul style="list-style-type: none"> ◆ National 5 Accounting treatment of cash discount 	Additional course resource of 14 exercises and solutions exemplifying the treatment of cash discount.	January 2018

Name and hyperlink	Details	Date published
Formulae and course support: ♦ National 5 Accounting questions	Adapted past paper questions, using updated terminology, with spreadsheet solutions and marking instructions.	March 2023
Formulae and course support: ♦ National 5 Accounting formulae sheet	Formulae to use with ratio questions and tasks.	August 2022
Formulae and course support: ♦ Suggested layouts for financial statements in National 5 and Higher Accounting courses	Suggested layouts to be used when presenting financial statements.	October 2018
Formulae and course support: ♦ Guidance on the use of international accounting terminology	Clarification of International Accounting Standards terminology.	November 2014
Common questions	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"> ◆ Candidate evidence ◆ Candidate evidence — annotated ◆ Commentary 	Candidate evidence, annotated evidence and commentaries from the 2022 question paper.	2022
Question paper 2018: <ul style="list-style-type: none"> ◆ Candidate evidence — original ◆ Candidate evidence — annotated ◆ Commentary 	Candidate evidence, annotated evidence and commentaries from the 2018 question paper.	2018
Assignment 2024: <ul style="list-style-type: none"> ◆ Candidate evidence — original ◆ Candidate evidence — annotated ◆ Commentary 	Pitch up — candidate evidence, annotated evidence and commentaries from the 2024 assignment.	2024
Assignment 2018: <ul style="list-style-type: none"> ◆ Candidate evidence — original ◆ Candidate evidence — annotated ◆ Commentary 	Treats from the Trossachs — candidate evidence, annotated evidence and commentaries from the 2018 assignment.	2018

<p>Webinars:</p> <ul style="list-style-type: none"> ◆ National 5 and Higher Accounting Webinar - Assignment 	<p>Webinar about the National 5 Accounting National Assignment, including information about assignment marking.</p>	<p>2023</p>
<p>Presentations:</p> <ul style="list-style-type: none"> ◆ Audio presentation — An overview of course assessment 	<p>Audio presentation about the structure of the National 5 Accounting National Course.</p>	<p>2018</p>

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

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

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