

# HIGHERS IN A NUTSHELL

The National Parent Forum of Scotland Summary of Higher Accounting

ACCOUNTING  
SOCIAL STUDIES

CfE  
HIGHER

3  
UNITS

PREPARING FINANCIAL ACCOUNTING INFORMATION  
PREPARING MANAGEMENT ACCOUNTING INFORMATION  
ANALYSING ACCOUNTING INFORMATION

+  
COURSE  
ASSESSMENT

ASSIGNMENT + QUESTION PAPER



## Skills

Learners will be able to:

- understand the significant function that accounting performs in industry and society
- develop accuracy in the preparation, presentation, interpretation and analysis of relatively complex accounting information, and apply a systematic approach to solving financial problems
- apply relatively complex accounting concepts and techniques in the preparation of financial information
- develop an understanding of a range of sources of finance available to organisations, and of the circumstances in which these sources might be used
- apply the use of information technology in relatively complex accounting tasks



## Opportunities for Learners

Learners will be able to:

- understand, and make use of, financial information so that they can prepare accounting statements and analyse, interpret and report on an organisation's financial performance
- describe, record, present, interpret and analyse complex financial information
- compare and contrast accounting information to draw valid conclusions



## Assessment

- To gain Higher Accounting, learners must pass the three Units and the Course Assessment (Assignment and Question Paper for 150 marks)
- Units are assessed as pass or fail by the school/centre and are quality assured by the SQA. Achievement of Units is recorded on the learner's qualifications certificate
- The SQA has provided examples of Unit assessments that teachers/lecturers can use as they are, or adapt to suit the needs of their learners
- The Course Assessment consists of an Assignment (50 marks) and a Question Paper (exam for 100 marks) which is in two sections (see below). Evidence from the Assignment and the Question Paper will be marked externally by the SQA
- Higher Accounting is graded from A to D or as No Award.



**Question Paper** Section 1: One mandatory question (40 marks)  
Section 2: Three mandatory questions (60 marks)

2 hours  
100 marks

Specimen Paper [www.sqa.org.uk/files\\_ccc/AccountingSQPH.pdf](http://www.sqa.org.uk/files_ccc/AccountingSQPH.pdf)

**Assignment** Learners will demonstrate research, analytical, decision-making and ICT skills

50 marks



**Progression** Higher courses can stand alone or follow on from National 5 qualifications and may lead to Advanced Highers, the Scottish Baccalaureate and a range of qualifications within Further and Higher Education.



For course information, specimen question papers and past paper guidance visit:

Higher Accounting: [www.sqa.org.uk/sqa/47917.html](http://www.sqa.org.uk/sqa/47917.html)

Curriculum for Excellence Key Terms and Features Factfile

[www.educationscotland.gov.uk/Images/CfEFactfileOverview\\_tcm4-665983.pdf](http://www.educationscotland.gov.uk/Images/CfEFactfileOverview_tcm4-665983.pdf)

Further Information for Parents and Learners Information on assessment, skills,

progression, revision resources and summaries of National Qualifications

[www.parentforumscotland.org](http://www.parentforumscotland.org)



the National Parent  
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