

# Accounting

## SOCIAL STUDIES



### Content

The course has two areas of study:

- Financial accounting
- Management accounting



### 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

- The course will be assessed through a question paper (exam) and an assignment, which will be marked by SQA and graded A to D.
- The question paper makes up 67% of the total assessment mark. Learners show skills including preparing, interpreting and analysing accounting information, and producing written responses to theory questions.
- The assignment makes up 33% of the total assessment mark. Learners work through tasks to prepare accounting information and financial statements. They perform calculations, compare and analyse accounting information, make decisions based on their analysis and present findings in a report.



**Question Paper** Section 1: two 40-mark questions  
Section 2: two 20-mark questions

2 hours 30 minutes  
120 marks

**Specimen Paper** [www.sqa.org.uk/pastpapers/findpastpaper.htm](http://www.sqa.org.uk/pastpapers/findpastpaper.htm)

**Assignment** The assignment is carried out under supervision, in one 2 hour 30 minute block (excluding printing time).

2 hours 30 minutes  
60 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

Education Scotland: <https://education.gov.scot/nationalqualifications>

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  
Forum of Scotland

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