

Accounting

3
UNITS

PREPARING FINANCIAL ACCOUNTING INFORMATION
PREPARING MANAGEMENT ACCOUNTING INFORMATION
ANALYSING ACCOUNTING INFORMATION

**+
COURSE
ASSESSMENT**

QUESTION PAPER + ASSIGNMENT
100 marks 50 marks
2 hours

The Scottish Qualifications Authority Higher Accounting subject webpage can be found [here](#). The Revision in a Nutshell series is designed to complement class learning and revision. You can find the series at www.parentforumsotland.org. Please check with your teachers that these resources are relevant to you and that you are taking Curriculum for Excellence Higher Accounting. See also SQA information on the Higher Accounting Assignment [here](#), SQA information on Accounting Assignment Terminology [here](#) and SQA Suggested Financial Layouts [here](#). Find Higher Accounting in a Nutshell [here](#).

Specimen Question Paper, Exemplar Question Paper and Past Papers

CfE Higher Accounting
Specimen Question Paper and Marking Instructions
Exemplar Question Paper and Marking Instructions

After completing the SQA Specimen Question Paper, the Exemplar Question Paper or any past Higher paper questions, look at the marking instructions as these often contain course content and they will help you to improve your exam technique. CfE Higher Question Papers differ from past Higher papers. Ensure that you familiarise yourself with the Specimen and Exemplar Question Papers: these are what your exam will look like.

Past Papers

Useful SQA past paper questions are listed and organised by topic with guidance notes [here](#). For direct links to past papers, click on the year (ie click on '2013') in the table below where you will find questions relevant to CfE Higher Accounting. Some topics may be new for CfE Higher Accounting and therefore do not have past questions; be sure to revise all of your topics. Marking instructions for past papers can be accessed in the column 'Answers'.

Paper Name and Year	Question Numbers	Answers
Higher Accounting		
2013	5a, 5b, 6 (Part A, Part B), 7a, 8, 10b i	Marking Instructions
2012	3a, 3b, 3c, 4, 4a, 4b, 5a, 6 (Part B, Part C), 7, 8 (Part B), 10	Marking Instructions
2011	2, 4a i, 5a, 5b, 6 (Part A, Part B), 7 (Part B), 8, 9, 10a, 10 b i	Marking Instructions

Useful Websites

Material on the websites listed below relates to 'old' Higher; topics will still be relevant.

SCHOLAR

Course materials for CfE Higher Accounting topics are available.
Contact your school for your SCHOLAR password and username.
Parents/guests can email SCHOLAR for a password/username.

Schools

Bannerman High School

Torry Academy

'Old' Higher material from SCHOLAR

Others

YouTube

Tutor2U

SlideShare

A Higher Accounting Blog

Slides on limited company accounts, sole traders, partnerships and more

Revision World


Revision resources for 'A' Level Business Studies; some topics may be relevant



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