

Introducing Advanced Higher Accounting

Advanced Higher is SQA's highest level of National Course. It is very demanding. Advanced Higher extends students' knowledge and skills beyond Higher. Students will face new academic and personal challenges, requiring them to develop their knowledge and abilities and to think and work independently.

Advanced Higher Accounting

The Advanced Higher Accounting Course consists of two mandatory Units:

Financial Accounting (1.5 Credits). This Unit is designed to enable candidates to develop the skills and techniques which will allow them to record the dissolution of a partnership, to prepare (with calculations) external accounting statements for a single public limited company (plc) and a consolidated balance sheet for a parent company and one subsidiary. Candidates will also learn to prepare and analyse accounting ratios for business organisations, prepare a cash flow statement for a public limited company and prepare accounting statements for incomplete data for a business organisation.

Management Accounting (1.5 Credits). This Unit is designed to enable candidates to develop the skills and techniques which will allow them to prepare and evaluate cost statements for service, operation, contract or process concerns and apply marginal or absorption costing techniques; prepare functional and/or flexible budgets for planning and control purposes; apply break-even analysis, decision making, and investment appraisal techniques for decision making purposes and prepare standard costing statements using variance analysis techniques. It will also develop a knowledge and understanding of the theory relating to management accounting. Candidates will use information technology to prepare some of the above.

To achieve an award in the Course, a candidate must: pass internal assessment in both Units; and achieve Grade A–D in the external examination (240 marks will contribute to the overall award).

Further Information

You can find the detailed Course Arrangements on the Accounting & Finance page of SQA's website (www.sqa.org.uk). A specimen examination paper is also available here, together with other information and guidance.

Copies of past examination papers (for the last two years) can be purchased from SQA's Customer Contact Centre — tel 0845 279 1000. The Contact Centre can also send you our free leaflet Introducing Advanced Higher (publication code BD2803).