

Exemplar Question Paper for Advanced Higher Accounting

The Exemplar Question Paper and Marking Instructions have been developed to be used by centres and learners to prepare for question papers (exams) as part of Advanced Higher Accounting Course assessment. They show how questions from past papers can be used or amended to support learners in their exam preparation.

The structure of the Exemplar Question Paper is aligned with the guidance in the Course Assessment Specification, which is available on the subject page (www.sqa.org.uk/browsecfesubjects).

The questions in the Advanced Higher Accounting Exemplar Question Paper follow the style and structure of similar questions in the [Specimen Question Paper](#) (also available on the subject page). The paper overall is designed to provide the same level of demand as the Specimen Question Paper; and the Detailed Marking Instructions reflect the approach of those in the Specimen Question Paper.

The questions included in the Advanced Higher Accounting Exemplar Question Paper were, as far as possible, selected or amended from those used in past papers, in accordance with the [Guidance on the use of past paper questions](#) document. Care has been taken to align the information in the table below with the questions identified in the guidance document and used in the Exemplar Question Paper.

If no suitable questions were available in recent past papers for reasons of sampling or because there is now new content, new questions were developed or appropriate questions were selected/adapted from other years. Details of how questions have been amended for this Exemplar Question Paper are given in the table below.

When using any past paper questions, it is important to remember that centres and learners must take into account the generic guidance on selection and/or amendments to questions below.

- ◆ You must select questions that provide the learners with the same level of challenge as those in the Advanced Higher Specimen Question Paper.
- ◆ You may be able to use questions as published or with amendments as suggested in the columns below.
- ◆ You must use questions that adhere to the Advanced Higher General Marking Principles and reflect the form of Detailed Marking Instructions as published in the Advanced Higher Specimen Question Paper.

If any change to a question is necessary, you must ensure that:

- ◆ The style and structure matches the Advanced Higher Specimen Question Paper.
- ◆ Marking of the learner's response to the question adheres to the General Marking Principles in the Advanced Higher Specimen Question Paper.
- ◆ Marking Instructions are amended to reflect the style of the Advanced Higher Detailed Marking Instructions.

Additional Subject Specific Information for Advanced Higher Accounting

The table below shows which questions in the Exemplar Question Paper were selected/amended from past papers (and in what way they were amended) — in accordance with the **Guidance on the use of past paper questions for Advanced Higher** document — and also lists any new questions. The Advanced Higher Exemplar Question Paper can be found on the [subject page](#).

Question papers in Advanced Higher Accounting will have the following mark allocations:

Section 1: three mandatory questions:

- ◆ Question 1 — 50 marks (Management Accounting)
- ◆ Question 2 — 40 marks (Financial Accounting)
- ◆ Question 3 — 30 marks (Management Accounting)

Section 2: two optional questions:

- ◆ Question 4 — 20 marks (Management Accounting)
- ◆ Question 5 — 20 marks (Financial Accounting)

Generic changes that will be required to all questions and Marking Instructions taken from past paper questions:

- ◆ All terminology should be updated to meet International Accounting Standards 1.
- ◆ In the new question papers, the mark allocation has to be awarded to each separate component of a question, eg (a) or (i).
- ◆ In the Marking Instructions, each mark should be allocated individually. Separate workings need to be included for any answers worth more than 1 mark.
- ◆ Updated layouts should be used, where appropriate.

The *Course Assessment Specification* does not indicate a specific amount of theory marks required in the question paper, but an average of 10 marks is appropriate.

Glossary of terms

Term	Explanatory comment
Question used as published in past paper	Past paper question has been used as previously published.
Past paper question with context amended	Past paper question has been used, but the basis of the information has altered, eg in Geography, this may mean a change in context from glaciation to coasts.
Past paper question with source amended	Past paper question has been used, but the source of information is different, eg in English this may mean a different text has been used.
Past paper question with style amended	Past paper question has been used, but the style of questioning has changed, eg in Mathematics, multiple-choice questions may have been changed to a short response question.
Past paper question with structure amended	Past paper question has been used but the structure of the question has changed, eg in Physics it may mean only part of a question was used with amendments to Marking Instructions to take account of no half marks.
New question written	This is a new area of Course content.

Exemplar Question Paper question number	Question used as published in past paper, with/without amendment to Marking Instructions	Past paper question with context amended	Past paper question with source amended	Past paper question with style amended	Past paper question with structure amended	New question written
Q1 (a)	2012 Q8 Two updates made to the question: ◆ terminology updated ◆ marks allocated separately to questions (i) and (ii)					
Q1 (b)						Added to ensure that there are enough theory marks in the question paper.
Q1 (c)		2013 Part A ◆ Q (a): deleted ◆ Q (b): mark reduced from 24 to 10 by removing the calculation of five variances. (NB: the variances were reduced to fit in with the requirements of the EQP. This question could be used as is in another question paper.) ◆ Marks allocated separately to questions (i)—(v)				
Q2	2014 Q3 Two updates made to question: ◆ terminology updated ◆ marks allocated separately to questions (i)—(v) in (b)					

Q3 (a)						2013 (b) (ii) <ul style="list-style-type: none"> ◆ Information incorporated from the answers to (a) and (b) (i) into the background information for this question in order to give candidates sufficient detail ◆ Marks allocated separately to questions (i)—(iii)
Q3 (b)					2014, Q10 (c) (i) <ul style="list-style-type: none"> ◆ Stand-alone question now 	
Q3 (c)						2013 Q6 (c) <ul style="list-style-type: none"> ◆ Mark allocation raised from 25 to 30
Q4						2014 Q6, Part A (b, c, di) <ul style="list-style-type: none"> ◆ Marks reduced to 20
Q5 (a)	2013 Q3 (a)					
Q5 (b) and (c)			2013 (b) <ul style="list-style-type: none"> ◆ Reduced from 24 to 8 marks ◆ Balance Sheet removed from the question ◆ Calculation of dividend now a separate item because of updated layouts 			