

## Guidance on the use of past paper questions for Advanced Higher Accounting

The Curriculum for Excellence Advanced Higher Courses draw on the strengths of popular areas of study from existing Advanced Higher with the introduction of some new content. The purpose of this support document is to help centres and departments to identify suitable past paper questions/items that could be used, or possibly amended, to support learners in their preparation for sitting question papers (exams) as part of the Advanced Higher Course assessment. The advice in this document reflects questions selected from 2012 to 2014 [past papers](#).

When utilising any past paper questions, you need to take into account the following:

- ◆ 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/items is necessary, you must ensure that:

- ◆ The style and structure matches the Specimen Question Paper for Advanced Higher.
- ◆ 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.

The details below should be read in conjunction with the relevant:

Mandatory documentation:

- ◆ Course Specification
- ◆ Unit Specifications
- ◆ Course Assessment Specification

Advice and guidance:

- ◆ Course and Unit Support Notes

Assessment:

- ◆ Question Paper Component:
  - general assessment information
  - general marking principles and detailed marking instructions

Related Information as provided in the relevant N5-Advanced Higher Course Comparison Document.

**Key for the section below:**

C — amend context as required  
S — amend source as required  
St — amend question style  
Str — amend structure of the question

Not all topic/areas of study will appear every year due to the sampling techniques used in producing question papers.

<p><b>Information from the Course Assessment Specification</b></p> <p>The question paper will have 140 marks.</p> <p>The question paper has two Sections.</p> <p><b>Section 1</b> will consist of mandatory questions sampled from a full range of mandatory Course coverage.</p> <p><b>Section 2</b> will have two optional twenty-mark questions, sampled from a full range of mandatory Course coverage.</p> <p>Assessment of underpinning accounting knowledge and understanding will permeate the question paper.</p>	<p><b>The columns below identify additional support questions from Advanced Higher Past Papers 2012 to 2014</b></p>		
	<p>International Accounting Standards (IAS) terminology and formatting should be applied in all questions, where appropriate. This may also involve amending the layout of some worksheets, eg Statement of Cash Flow. In questions where a worksheet has been provided in a past paper, centres should decide whether to amend the worksheet to incorporate the new layout, or whether to delete the worksheet.</p> <p>Although there will be some theory questions in the question paper (QP), the QP now focuses mainly on computational aspects of the Course. Theory is covered mainly in the Coursework Project component, where candidates apply their knowledge and understanding of Annual Reports and the regulatory framework. Therefore, most theory questions from past papers will have to be amended and could be adapted to either stand alone or to fit in with a computational question. The Marking Instructions (MIs) for these questions will have to be amended accordingly.</p> <p>In the QP, Section 1 will have 30-mark and 50-mark Management questions and a 40-mark Financial question. In Section 2, both questions will have 20 marks. Some questions below can be used as they are within this structure, but if they do not have the full mark allocation then they will have to be amended, or added to other questions, to make up the appropriate total.</p>		
	<p><b>Advanced Higher</b></p>		
<p><b>Financial Accounting</b></p>	<p>Use question as published</p>	<p>Amend question context/source</p>	<p>Amend question style/structure</p>
<p>Published financial statements</p>		<p><a href="#">2013 A Q3</a> Task requirement will have to be reworded; terminology will have to be updated.</p> <p><a href="#">2012 A 1 Part A</a> Task requirement would need to be reworded and marks reduced; terminology</p>	

		will have to be updated.	
Notes to the accounts		<a href="#">2014 A Q1</a> Terminology will have to be updated and the worksheet will have to be amended or removed.	<a href="#">2013 A Q4</a> Question cannot be used in its current format as it only assesses theory and the mark allocation is too high. It should be amended and could be incorporated into a computational question.  <a href="#">2012 A Q3 Part A</a> Mark allocation and MIs will have to be altered. The worksheet provided is no longer fit for purpose, given revised layout of Cash Flow Statement and will have to be amended or removed.
Basic consolidated financial statements	<a href="#">2014 A Q3</a>		<a href="#">2013 A Q5 (i), (ii) and (iii)</a> Question cannot be used in its current format as it only assesses theory and the mark allocation is too high. It should be amended and could be incorporated into a computational question. Parts (iv) and (v) are no longer assessed in this Course.
Partnership Accounts			<a href="#">2014 A Q2 Part A</a> Could be combined with another topic to form a 40-mark question, or extended slightly (eg prepare bank account) to form a 20-mark question.

<b>Management Accounting</b>			
Activity-based costing			<a href="#">2013 B Q6c</a> This will have to be adapted by incorporating information from (a) and (b) into the question stem and taking relevant information from the notes. The MIs and mark allocation will also have to be adjusted.
Contract costing	<a href="#">2014 B Q7 Part B</a>		
Marginal and absorption costing	<a href="#">2012 B Q8</a>		<a href="#">2014 B Q9</a> Question cannot be used in its current format as it only assesses theory and the mark allocation is too high. It should be amended and could be incorporated into a computational question.
Investment appraisal — discounted cash flow (NPV and IRR)			<a href="#">2014 B Q6 Part A b, c and d (i)</a> Mark allocation and MIs would need to be altered to 20 or become part of the 50-mark question. <a href="#">2012 B Q6 Part A b (iii) and c</a> Mark allocation and MIs would need to be altered to 20 or become part of the 50-mark question.
Standard costing	<a href="#">2014 B Q6 Part B</a> <a href="#">2013 B Q8 Part A</a>		<a href="#">2012 B Q10 a, b &amp; c</a> Question cannot be used in its current format as it only assesses theory and the mark allocation is too high. It should be amended and

could be incorporated into a computational question.

## Resources

SQA past papers

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

Additional assessment support material is available here:

Education Scotland

[www.educationscotland.gov.uk/](http://www.educationscotland.gov.uk/)

Glow

[www.educationscotland.gov.uk/usingglowandict/](http://www.educationscotland.gov.uk/usingglowandict/)

Glow Log-in

<https://secure.glowscotland.org.uk/login/login.htm>