

Planned changes to Higher Accounting from session 2018-19

Units and unit assessments will be removed from the Higher Accounting course from session 2018-19 onwards. We are strengthening the course assessment to ensure candidates continue to be assessed on the full content of the course, and to maintain the current course value of 24 SCQF credit points.

In deciding the appropriate changes for the Higher course assessment, we consulted with our National Qualification Support Team (NQST), which includes teachers and lecturers.

Overview of changes to the Higher course assessment

Current course assessment	Revised course assessment
Question paper: 100 marks (67%) Assignment: 50 marks (33%) Knowledge and understanding of theory accounts for up to 20% of the total mark allocation across both components	Question paper: 120 marks (67%) Assignment: 60 marks (33%) Knowledge and understanding of theory accounts for up to 10% of the total mark allocation across both components

Changes to question paper

Current question paper	Revised question paper from 2018-19
<ul style="list-style-type: none"> • 2 hours • 100 marks (67%) • 2 sections (Section 1 – 1 x 40 mark question; Section 2 – 3 x 20 mark questions) • Questions in Section 1 and Section 2 sample from the full range of mandatory course content 	<ul style="list-style-type: none"> • 2 hours 30 minutes • 120 marks (67%) • 2 sections (Section 1 – 2 x 40 mark questions; Section 2 – 2 x 20 mark questions) • Questions in Section 1 and Section 2 sample from the full range of mandatory course content

The question paper will be extended by 20 marks to allow more skills, knowledge and understanding to be sampled following the removal of units from the course. Section 1 will increase by 40 marks and will now include two 40 mark questions. Section 2 will decrease by 20 marks and will now include two 20 mark questions. The exam time will increase by 30 minutes.

Changes to assignment

Current assignment	Revised assignment from 2018-19
<ul style="list-style-type: none">• Worth 50 marks (33%)• Annually issued assignment task (topics issued to centres in September)• Candidates work through a series of tasks to research, process and prepare accounting information• Maximum 3 hours completion period; may be split over more than one sitting• Completed under a high degree of supervision	<ul style="list-style-type: none">• Worth 60 marks (33%)• Annually issued assignment task (topics issued to centres in January)• Candidates work through a series of tasks to research, process and prepare accounting information• 2 hours 30 minutes completion period; must be completed in one sitting• Completed under a high degree of supervision

The assignment will increase by 10 marks and will now be worth 60 marks. To increase the reliability of the assignment, candidates will now be required to complete it in one sitting and the completion period will reduce from 3 hours to 2 hours 30 minutes.

The assignment topics will now be issued in January each year. At present, the assignment topics are issued in September and our findings have shown that this encourages many centres to focus on teaching the assignment topics. As the assignment topics are not covered in the question paper, this can lead to a discrepancy between the assignment mark and the question paper mark. Issuing the assignment topics later in the session should help to address this.

Documents and assessment support materials

More detail on the requirements for the Higher course assessment will be provided in the revised Higher course specification, which will be published at the end of April 2018. Course support notes will be added to the revised course specification as an appendix by the end of September 2018, to provide additional clarity and guidance.

We will publish a revised specimen question paper and coursework assessment task to illustrate the requirements of the course assessment from session 2018-19 onwards. These materials will be published between the end of May and the end of September 2018.

More information

For more information on changes to assessment in National Qualifications, please visit www.sqa.org.uk/nqchanges

If you have any queries on the above changes, please e-mail mycentre@sqa.org.uk