

Advanced Higher Accounting

Subject-specific guidance on gathering key evidence in session 2020–21



Please read this guidance alongside [National Courses: guidance on gathering evidence and producing estimates](#) and the SQA Academy resource, [Quality assurance of estimates for National Courses](#).

Gathering key evidence for Advanced Higher Accounting

This document and *National Courses: guidance on gathering evidence and producing estimates* will give you additional support and guidance to support your decision making for session 2020–21. Evidence should be gathered later in the course, as a realistic reflection of a candidate's attainment. It is important to note that it is not the **quantity** of evidence, but the **quality** of evidence, in relation to its predictive value, that will support you during this process.

The following types of key evidence are likely to provide a good predictive value and may be helpful to you, although there may be other types of key evidence you would like to use.

Types of key evidence

The [modifications](#) guidance for Advanced Higher Accounting will apply when gathering evidence for provisional results for session 2020–21. Every year, candidate evidence is used to demonstrate the skills, knowledge and understanding of the course content.

Component 1: question paper

The course modifications narrow the assessable course content.

You do not need to directly assess the following in session 2020–21:

- ◆ Partnership accounts
- ◆ Activity-based costing
- ◆ Flexible budgets

However, you can gather candidate evidence from any area of the course content to produce a provisional result.

Assessment instruments

Assessment instruments with the most predictive value are those that are integrated and based on the question type and approach demonstrated in SQA's question paper, and completed near the end of the course. An integrated assessment could be an internally assessed question paper (either in full or split into smaller assessments) or a test that assesses more than one topic. Like previous years, these will provide valuable evidence.

It can be difficult to plan an integrated assessment within class time. You could plan to complete it over more sittings, provided that some of the assessment is unseen for the additional sittings.

You can use questions for assessment instruments from various sources such as:

- ◆ SQA's 2021 question paper (in full or amended)
- ◆ centre-devised questions
- ◆ amended SQA past papers (on SQA's website)
- ◆ commercial papers, either current or previous years (in full or amended)

Assessments that are in the public domain (such as SQA [past papers](#)) can be readily accessed by candidates. In their entirety they do not form suitable evidence, however you can incorporate elements of these into assessments.

When using SQA marking instructions, you should refer to the information and notes associated with each solution. These give guidance on how to allocate marks for a specific question. You must give credit for any consequential errors in subsequent calculations or workings. Marking instructions for past papers are published on SQA's website.

If you produce questions for an integrated assessment, you should refer to past papers. For example, there should be:

- ◆ a context to each question
- ◆ a clear instruction detailing what has to be produced
- ◆ templates for some questions (optional)
- ◆ embedded theory questions
- ◆ charts, graphics or tables to present the question

If you are creating your own assessment instrument by using amended SQA papers and/or using commercial papers, you must select a range of questions that includes opportunities for candidates to show their skills across grades. You must produce and follow detailed marking instructions for each assessment instrument you create to generate evidence. A copy of the assessment instrument and detailed marking instructions must be available for moderation.

Component 2: project

There are no modifications to the project. The holistic provisional result should include the skills, knowledge and understanding demonstrated in the project.

Gathering evidence

You should decide a provisional result by carrying out a holistic review of evidence that shows a candidate's skills knowledge and understanding across the course. It is not necessary to have candidate evidence for every part of the course. You should sample both financial accounting and management accounting, and give candidates the opportunity to demonstrate their skills. Please see the 'Further guidance' section for a selection of grade A skills and grade C skills.

Component 1: question paper

The question paper component has a relative weighting of 70% of the overall course assessment.

If possible, you should have some candidate evidence completed once all the skills, knowledge and understanding have been taught. All assessments do not need to be used as evidence, just concentrate on those pieces showing attainment with the highest predictive value.

To help make a holistic judgement, evidence with the highest predictive value will:

- ◆ be from unseen assessment instruments
- ◆ have integrated content
- ◆ be undertaken within a specified time period

Non-integrated assessments, for example tests assessing one topic, will also have a predictive value, but this will usually not be as high as integrated assessments. These could act as affirmation if they sample additional depth or challenge. Overall, the **quality** of assessment evidence is more important than the **quantity** of evidence.

Component 2: project

The project component has a relative weighting of 30% of the overall course assessment.

It assesses skills, knowledge and understanding of applying the accounting regulatory framework and the candidates' ability to apply higher order cognitive skills, such as analysis and evaluation, within their chosen context.

A completed project has a strong predictive value and should contribute to the overall provisional result. You should refer to the [Coursework Assessment Task](#) for guidance and marking instructions.

Summary

Each candidate's provisional result for Advanced Higher Accounting should be a holistic review of their performance. You must base each provisional result on appropriate pieces of evidence produced by the candidate. Regardless of the type of assessment used, your decision should be based on evidence that demonstrates the candidate's skills, knowledge and understanding across the course.

Using additional assessment resources for session 2020–21: key information

It is important that you use valid and reliable assessment when gathering evidence in session 2020–21.

In Advanced Higher Accounting, SQA will provide a question paper for session 2020–21. Please note that the marking instructions have not been standardised based on candidate responses. You may therefore need to agree within your centre how to consistently mark an item if a candidate response is not covered by the marking instructions.

The Advanced Higher Accounting question paper will only be available on SQA's secure website — you must treat this confidentially, in the same way as other live assessment materials.

You have the option to use the question paper as an internal assessment for gathering candidate evidence. Question papers can be split to support assessments you carry out during class time.

If you use a question paper in part or in its entirety, you should remind candidates that they must not discuss the content of the paper with anyone, including friends, family or on social media.

Understanding the national standard

Material is available on SQA's [Understanding Standards](#) website — this may help you when deciding provisional results. These materials show how marks should be allocated for an integrated assessment and sections of the project. They also detail how marks could be annotated on evidence, which would help moderation.

Useful links:

[*National Courses: guidance on gathering evidence and producing estimates*](#)

SQA Academy course: [*Quality assurance of estimates for National Courses*](#)

[Course specification](#)

[Course modification guidance](#)

[Past papers](#)

[Understanding Standards website](#)

Further guidance

Across each assessment instrument, there should be opportunities to demonstrate a mixture of grade A and grade C skills for the topics assessed. The difficulty of a question is impacted by the problem-solving element of the assessment.

The following table provides a list of grade A and grade C skills. This is non-exhaustive, and is intended as a guide of skills that often fall into these grades.

	Skills
Grade A	<ul style="list-style-type: none"> ◆ Regulatory framework and annual reports <ul style="list-style-type: none"> — high level of knowledge and analysis demonstrated ◆ Published financial statements <ul style="list-style-type: none"> — detailed awareness of layout requirements as per the relevant International Accounting Standards (IAS) — appropriate treatment of complex information about non-current assets when calculating depreciation, for example separation of property from land — accurate allocation of costs under relevant headings, for example Cost of Sales, Distribution and Administration Expenses ◆ Statements of Cash Flows <ul style="list-style-type: none"> — detailed awareness of layout requirements as per the relevant IAS — calculation of depreciation of non-current assets — recognition of Cash Inflows and Outflows ◆ Basic Consolidated Statements of Financial Position <ul style="list-style-type: none"> — detailed awareness of layout requirements as per the relevant IFRS — accurate calculation of Post-acquisition Profits and Non-controlling Interests ◆ Contract costing <ul style="list-style-type: none"> — understanding of treatment of less common costs, for example sub-contractor costs and the impact on other cost calculations ◆ Marginal and absorption costing <ul style="list-style-type: none"> — accurate calculation of inventory values using appropriate information ◆ Investment appraisal <ul style="list-style-type: none"> — correct treatment of more complex information related to additional expenses ◆ Variance analysis <ul style="list-style-type: none"> — accurate completion of complex calculations requiring manipulation of variance formulae

	Skills
Grade C	<ul style="list-style-type: none"> ◆ Regulatory framework and annual reports <ul style="list-style-type: none"> — good level of knowledge and analysis demonstrated ◆ Published financial statements <ul style="list-style-type: none"> — basic awareness of layout requirements as per the relevant IAS — straightforward calculations, for example accruals and prepayments ◆ Statements of Cash Flows <ul style="list-style-type: none"> — basic awareness of layout requirements as per the relevant IAS — correct treatment of figures provided, for example taxation and dividends ◆ Basic Consolidated Statements of Financial Position <ul style="list-style-type: none"> — basic awareness of layout requirements as per the relevant IFRS ◆ Contract Costing <ul style="list-style-type: none"> — correct treatment of opening and closing balances — correct recording of costs commonly incurred ◆ Marginal and absorption costing <ul style="list-style-type: none"> — correct presentation of Profit Statements using appropriate headings and labels ◆ Investment appraisal <ul style="list-style-type: none"> — calculation of Net Present Values using data tables ◆ Variance analysis <ul style="list-style-type: none"> — accurate completion of straightforward calculations requiring use of variance formulae and the information provided