

Higher Accounting

Accounting terminology resource bank

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| --- | --- | --- | --- | --- | --- |
|  | **Original year** | **Question level** | **Question number** | **Topic area** | **New mark allocation** |
| **Q1** | 2004 | AH | Q3 | Business analysis — investment ratios | **24** |
| **Q2** | 2004 | AH | Q2 | Business analysis — investment ratios | **40** |
| **Q3** | 2004 | H | Q5 | Breakeven/limiting factors | **20** |
| **Q4** | 2004 | AH | Q7 | Investment appraisal | **18** |
| **Q5** | 2004 | H | Q6 | Overhead absorption | **20** |
| **Q6** | 2004 | H | Q1 | Company accounts | **28** |
| **Q7** | 2004 | Int 2 | Q1 | Company accounts | **20** |
| **Q8** | 2004 | Int 2 | Q1 | Theory — users of financial information | **6** |
| **Q9** | 2005 | Int 2 | Q4 | Cash budget | **20** |
| **Q10** | 2005 | Int 2 | Q2 | Company accounts | **16** |
| **Q11** | 2006 | H | Q2 | Partnership | **16** |
| **Q12** | 2007 | H | Q6 | Production/cash budgeting | **37** |
| **Q13** | 2007 | H | Q7B | Process costing | **21** |
| **Q14** | 2007 | H | Q7 | Overhead absorption, over/under | **18** |
| **Q15** | 2008 | H | Q6 | Production/cash budgeting | **28** |
| **Q16** | 2008 | H | Q8 | Overhead absorption, make/buy | **32** |
| **Q17** | 2009 | H | Q7A | Production/cash budgeting | **20** |
| **Q18** | 2009 | H | 6A | Overhead absorption, over/under | **20** |
| **Q19** | 2009 | H | Q2 | Partnership, new partner | **25** |
| **Q20** | 2009 | H | Q1 | Company accounts | **40** |
| **Q21** | 2009 | H | 4B | Theory — partnerships, terms. | **10** |
| **Q22** | 2009 | H | Q7B | Process costing | **9** |
| **Q23** | 2009 | H | Q8A | Cost statement | **20** |
| **Q24** | 2010 | H | Q1 | Partnership — revaluations | **34** |
| **Q25** | 2010 | H | Q2 | Manufacturing accounts | **24** |
| **Q26** | 2011 | H | Q8A | Job costing | **32** |
| **Q27** | 2011 | H | Q6 | Cash budget | **40** |
| **Q28** | 2011 | H | Q2 | Partnerships, manufacturing account | **40** |
| **Q29** | 2012 | Int 2 | Q4 | Process costing | **12** |
| **Q30** | 2012 | H | Q8 | Overhead absorption, over/under | **15** |
| **Q31** | 2012 | H | Q1 | Company accounts | **29** |
| **Q32** | 2013 | H | Q7A | Cash budget | **20** |
| **Q33** | 2013 | H | Q1 | Company accounts | **38** |
| **Q34** | 2013 | H | Q8 | Overhead absorption, over/under | **27** |
| **Q35** | 2013 | AH | Q2B | Business analysis — investment ratios | **20** |
| **Q36** | 2013 | Int 2 | Q2A | Manufacturing accounts | **20** |
| **Q37** | 2014 | H | Q8 | Process costing | **40** |
| **Q38** | 2014 | H | Q9B | Theory — overhead absorption | **10** |