

Higher Accounting (Course Code: C800 76)

SCQF Level 6 (24 Credit Points)

Why study Accounting?

Accounting is a key function in all organisations. Effective accounting procedures can provide timely and relevant information to management, helping organisations perform successfully.

Studying Accounting will enable you to acquire the skills and knowledge necessary for understanding and taking part in the world of business. Even if you are not planning a career in accounting, this subject helps to improve your personal effectiveness by developing your ability to think logically, work accurately, make decisions and solve problems.

The skills that you develop in Accounting are useful in many careers such as finance, IT consulting, tax planning and management consulting.

Career Pathways

To see what career areas this subject could lead to and the routes to get there, download and view these career pathways:

[Buying, Selling and Related Work](#)

[Finance](#)

What do I need to get in?

Entry is at the discretion of the school or college, but you would normally be expected to have achieved:

- **National 5 Accounting**

What will I study?

The course consists of **two** areas of study.

Financial Accounting

You will learn how to prepare routine and complex financial accounting information. You will learn about current financial accounting regulations and apply them to a range of business structures. Stakeholders use this information to assess and organisation's current financial position.

Content includes:

- the role of financial accounting; partnership; Public Limited Companies (PLCs); manufacturing accounts; period-end financial statements; business analysis.

Management Accounting

You will learn about internal accounting procedures, where you will learn how to prepare information using a range of routine and complex accounting techniques. Management use this information when making decisions about the planning, control and future direction of an organisation.

Content includes:

- the role of management accounting; inventory valuation; overhead analysis; service cost statements; process statements; process costing; budgeting; decision making; investment appraisal; spreadsheets – assessed across both financial and management accounting.

How will I be assessed?

Please note - for the 2022-23 session there is no assignment, only the question paper worth 120 marks.

The course assessment has **two** components **totalling 180 marks**:

- Component 1: question paper – worth 120 marks (consisting of two sections: section 1 worth 80 marks, and section 2 worth 40 marks)
- Component 2: assignment – worth 60 marks.

For the assignment component, you will be asked to work through a series of tasks to prepare accounting information and financial statements. You will perform calculations, make decisions based on your analysis and present your findings in a report.

Both the question paper and the assignment are set and externally marked by the Scottish Qualifications Authority (SQA).

The grade awarded is based on the total marks achieved across course assessment.

The course assessment is graded A-D.

Study Materials

- [SQA Past Papers Accounting Higher](#)
- [SQA Specimen Paper Accounting Higher](#)
- [SQA Understanding Standards Accounting](#)

What can I go on to next?

If you complete the course successfully, it may lead to:

- other qualifications in Accounting or related areas.

Further study, training or employment in:

- Accountancy

- Administration and Management
- Buying, Selling and Related Work
- Finance