

Advanced Higher Accounting (Course Code: C800 77)

SCQF Level 7 (32 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?

This is at the discretion of the school/college but you would normally be expected to have attained one of the following:

- Higher Accounting

What will I study?

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

Financial Accounting

You will:

- learn about the preparation of complex financial accounting information for public limited companies
- investigate, analyse and report on the organisation's current financial position and performance
- gain an in-depth understanding of the regulatory framework governing published financial statements
- gain the accounting skills required to dissolve a partnership.

Management Accounting

You will:

- learn about the provision of internal accounting information, and the ability to use a range of complex accounting techniques
- identify and calculate costs through a range of activities
- gain an in-depth understanding of the significant impact that management accounting information has on the planning, control and decision-making within a business
- provide solutions which can assist in future business financial planning.

How will I be assessed?

Course Assessment

The course assessment has **two** components **totalling 200 marks**:

- Component 1 - Question paper (140 marks)
- Component 2 - Project (60 marks).

For Component 2, you will select an annual report of a FTSE 100 company. You will analyse and evaluate the extent to which it complies with the requirements of any 2 identified IAS, the extent to which it meets the needs of any two stakeholders, and present your findings.

The question paper will be set and marked externally by 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 Advanced Higher](#)

[SQA Specimen Accounting Advanced Higher Question Paper](#)

[SQA Understanding Standards Accounting](#)

What can I go on to next?

Further study, training or employment in:

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