

Accounting is available at National, 5 Higher and Advanced Higher levels. Students in S4 are most likely to sit National 5 Accounting, progressing to Higher in S5/6.

NATIONAL 5 ACCOUNTING	
REQUIREMENTS	Level 4 in the majority of S3 subjects. As there is no National 4 in this subject it is recommended that you discuss entry requirements if unsure with Business Education staff.
COURSE CONTENT	<p>Three units: Preparing Financial Accounting Information, Preparing Management Accounting Information and Analysing Accounting Information. The business context for National 5 Accounting is that of a sole trader.</p> <p>A more detailed list is contained in the SQA National 5 Accounting Course Assessment specification which is available on the SQA website.</p>
ASSESSMENT	<p>A final external examination is set which is worth 130 marks. This consists of two 35 marks questions and four 15 mark questions. All questions are mandatory. The majority of the questions require the handling of financial information with a small percentage of the marks awarded to theory.</p> <p>There is also coursework which consists of an assignment which has to be undertaken on a computer using spreadsheet software. This is worth 50 marks and is externally marked.</p> <p>A specimen question paper is available on the SQA website.</p>
PROGRESSION / NEXT STEPS	<p>Success at National 5 allows for progression to the Higher course.</p> <p>Pupils may wish to discuss relevant work experience/placements with Faculty staff and their Guidance Teacher.</p> <p>Pupils may wish to volunteer to participate in Young Enterprise Scheme or assist with the S1 Enterprise course.</p>

HIGHER ACCOUNTING	
REQUIREMENTS	National 5 Accounting (grade A or B) or evidence of success in a range of National 5/Higher courses.
COURSE CONTENT	<p>Three units: Preparing Financial Accounting Information, Preparing Management Accounting Information and Analysing Accounting Information. The business context for Higher Accounting is that of partnerships and PLC's.</p> <p>A more detailed list is contained in the Higher Accounting Course Assessment specification which is available on the SQA website.</p>
ASSESSMENT	<p>A final external examination is set which is worth 120 marks. This consists of two 40 mark questions and two 20 mark questions. All questions are mandatory. The majority of the questions require the handling of financial information with a small percentage of the marks awarded to theory.</p> <p>There is also coursework which consists of a project which has to be undertaken on a computer using spreadsheet software. This is worth 60 marks and is externally marked.</p> <p>A specimen question paper is available on the SQA website.</p> <p>The individual units are also assessed by means of short tasks.</p>
PROGRESSION / NEXT STEPS	<p>Success at Higher allows for progression to the Advanced Higher course. There are also numerous opportunities to continue studying Accounting and other FE courses.</p> <p>Pupils may wish to discuss relevant work experience/placements with Faculty staff and their Guidance Teacher.</p> <p>Pupils may wish to volunteer to participate in Young Enterprise Scheme or assist with the S1 Enterprise course.</p>

ADVANCED HIGHER ACCOUNTING	
REQUIREMENTS	Higher Accounting (grade A).
COURSE CONTENT	Two units: Financial Accounting and Management Accounting. The business contexts for Advanced Higher are Partnerships and PLC's. Details of the content are contained in the Course Assessment specification available on the SQA website.
ASSESSMENT	Both units are assessed internally. An externally assessed exam also is set. This consists of a 140 mark paper split into two sections: Financial Accounting and Management Accounting. Coursework, which involves researching a PLC's Report and Accounts, also forms part of the assessment.
PROGRESSION / NEXT STEPS	<p>This course gives a good grounding for Accounting courses at degree level and other Business related courses.</p> <p>Pupils may wish to discuss relevant work experience/placements with Faculty staff and their Guidance Teacher.</p> <p>Pupils may wish to volunteer to participate in Young Enterprise Scheme or assist with the S1 Enterprise course.</p>