



# Higher Accounting Assignment Instructions for teachers and lecturers

This document provides information for teachers and lecturers about the coursework component of this course in terms of the skills, knowledge and understanding that are assessed. It **must** be read in conjunction with the course specification.

Valid for session 2018-19 only.

The information in this publication may be reproduced in support of SQA qualifications only on a non-commercial basis. If it is reproduced, SQA must be clearly acknowledged as the source. If it is to be reproduced for any other purpose, written permission must be obtained from permissions@sqa.org.uk.

Where this publication includes material for which SQA does not own the copyright, this material must only be reproduced on a non-commercial basis for the purposes of instruction in an educational establishment. If it is to be reproduced for any other purpose, it is the user's responsibility to obtain the necessary copyright clearance from the copyright owner. The acknowledgements page lists the owners of copyright items that are not owned by SQA.

This edition: February 2019 (version 1.0)

© Scottish Qualifications Authority 2019

## Instructions for teachers and lecturers

Before candidates start the assignment, you must download the following e-files and make them available to use. You must keep the files secure and candidates must not access them in advance of assessment.

- T2SSA this is a spreadsheet file with one worksheet
- T2SSB this is a spreadsheet file with one worksheet
- T3WP this is a word-processing file

There are two versions of the spreadsheet template for task 2.

Candidates who choose to complete the Sales Budget electronically **must** use the file **T2SSA**.

Candidates who choose to complete the Sales Budget manually **must** use the file **T2SSB** and transpose their Production and Sales data onto the template **prior** to starting the Cash Budget.

Templates must not be amended.

### Administrative information

Published:	February 2019 (version 1.0)

### History of changes

Version	Description of change	Date

# Security and confidentiality

This document can be used by practitioners in SQA approved centres for the assessment of National Courses and not for any other purpose.