

Exemplar Question Paper for Higher Accounting

The Exemplar Question Paper and Marking Instructions have been developed to be used by centres and learners to prepare for the question paper (exam) as part of Higher Course assessment. They show how questions from past papers can be used or amended to support learners in their exam preparation.

The structure of the Exemplar Question Paper is aligned with the guidance in the Course Assessment Specification, which is available on the [subject page](#).

The questions in the Exemplar Question Paper follow the style and structure of similar questions in the [Specimen Question Paper](#) (also available on the subject page). The paper overall is designed to provide the same level of demand as the Specimen Question Paper, and the detailed marking instructions reflect the approach of those in the Specimen Question Paper.

The questions included in the Higher Exemplar Question Paper were, as far as possible, selected or amended from those used in past papers, in accordance with the [Guidance on the use of past paper questions](#) document. Care has been taken to align the information in the table below with the questions identified in the guidance document and used in the Exemplar Question Paper. Any misalignment in this information will be updated as part of our regular revisions in 2015.

If no suitable questions were available in recent past papers for reasons of sampling or because there is now new content, new questions were developed or appropriate questions were selected/adapted from other years. Details of how questions have been amended for this Exemplar Question Paper are given in the table below.

When using any past paper questions, it is important to remember that centres and learners must take into account the generic guidance on selection and/or amendments to questions below.

- You must select questions that provide the learners with the same level of challenge as those in the Higher Specimen Question Paper.
- You may be able to use questions as published or with amendments as suggested in the columns below.
- You must use questions that adhere to the Higher General Marking Principles and reflect the form of Detailed Marking Instructions as published in the Higher Specimen Question Paper.

If any change to a question/items is necessary, you must ensure that:

- the style and structure matches the Specimen Question Paper for Higher
- marking of the learner's response to the question adheres to the General Marking Principles in the Higher Specimen Question Paper
- Marking Instructions are amended to reflect the style of the Higher Detailed Marking Instructions

Grade Accounting Exemplar 2012 Question Paper

Lauren Gardner



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