

Resources for Advanced Higher Accounting

The following table lists resources to support the Advanced Higher Accounting course and provides links to where you can find them.

Note: you can find some documents in more than one location.

Qualifications Scotland website	Details	Date published
Course specification	Detailed information about the course structure, the skills, knowledge and understanding developed, and the course assessment.	September 2025
Past papers and marking instructions	Question papers used in previous years and marking instructions.	2022–2025
Additional question papers resources section: Advanced Higher Accounting specimen question paper	The specimen question paper and marking instructions.	September 2025

Qualifications Scotland website	Details	Date published
<p>Additional question papers resources section:</p> <p>Advanced Higher Accounting question paper</p> <p>Advanced Higher Accounting marking instructions</p>	<p>The 2021 modified question paper and marking instructions.</p> <p>There were no exams in 2021. These documents reflect the modifications we put in place for session 2020-21.</p>	November 2020
<p>Coursework section:</p> <p>Coursework assessment task for Advanced Higher Accounting</p>	<p>Assessment task and marking instruction for the project.</p>	September 2025
<p>Coursework section:</p> <p>Instructions for submitting Advanced Higher Accounting projects</p>	<p>Instructions for teachers, lecturers and candidates for submitting projects using our template.</p>	January 2024
<p>Coursework section:</p> <p>Advanced Higher Accounting template</p>	<p>The template for submitting projects.</p>	September 2019

Qualifications Scotland website	Details	Date published
Course reports section: 2023 Advanced Higher Accounting course report 2024 Advanced Higher Accounting course report 2025 Advanced Higher Accounting course report	Information about course assessment and candidate performance each year. The reports also contain advice for preparing candidates for assessment.	2023–2025
Formulae and course support section: Advanced Higher Accounting formulae sheet for variance analysis	A list of formulae you can use with variance analysis questions.	September 2025
Formulae and course support section: Suggested layouts for financial statements in the Advanced Higher Accounting course	Suggested layouts you can use when presenting financial statements.	September 2025
Formulae and course support section: Guidance on the use of international Accounting terminology	Clarification of International Accounting Standards terminology.	November 2014

Qualifications Scotland website	Details	Date published
Formulae and course support section: Top tips for using ICT	Recommendations when using ICT in the assessment. If you are using ICT in the question paper, you must let us know by completing the 'ICT and transcripts spreadsheet' on our secure website .	January 2026
Common questions	A list of questions and responses about Accounting National Qualifications.	May 2023

Understanding Standards website	Details	Date published
Question paper section: Candidate evidence 2023 Annotated candidate evidence and commentaries 2023	Candidate evidence, annotated evidence and commentaries from the 2023 question paper.	2023
Question paper section: Candidate evidence 2019 Annotated candidate evidence and commentaries 2019	Candidate evidence, annotated evidence and commentaries from the specimen question paper.	2019
Project section: Candidate evidence Annotated candidate evidence and commentaries	Candidate evidence, annotated evidence and commentaries for the 2019 project.	2019
Presentations section: Audio presentation — an overview of course assessment	Audio presentation about the structure of the Advanced Higher Accounting course.	2019