

Resources for Higher Accounting

The following table lists resources to support the 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
2026 assignment	Information about the release dates and topics for the 2026 assignments.	August 2025
Course specification	Detailed information about the course structure, the skills, knowledge and understanding developed, and the course assessment.	May 2023
Past papers and marking instructions	Assignments and question papers used in previous years, with instructions for teachers and lecturers, assignment e-files and marking instructions.	2020–2025
Additional question papers resources section: Higher Accounting specimen question paper	The specimen question paper and marking instructions.	October 2018

Qualifications Scotland website	Details	Date published
Additional question papers resources section: Higher Accounting question paper Higher Accounting marking instructions	The 2021 modified question paper and marking instructions. There were no exams in 2021. These documents reflect the modifications we put in place for session 2020-21.	November 2020
Coursework section: Specimen coursework assessment task for Higher Accounting Specimen coursework assessment task for Higher Accounting (e-file)	Assessment task: Trendy Travellers Ltd — a specimen assignment, including marking instructions and e-file.	May 2018
Course reports section: 2023 Higher Accounting course report 2024 Higher Accounting course report 2025 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: Higher Accounting questions	Adapted past paper questions, using updated terminology, with spreadsheet solutions and marking instructions.	March 2023

Qualifications Scotland website	Details	Date published
Formulae and course support section: Higher Accounting SOFP examples	Eight questions assessing the 'Period-end Financial Statements' topic (specifically the Income Statement from profit for the year after tax and the Statement of Financial position). We provide examples of both Plcs and Partnerships.	March 2023
Formulae and course support section: Higher Accounting — formulae sheet	A list of formulae you can use with ratio questions and tasks.	September 2019
Formulae and course support section: Higher Accounting exemplification with new terminology	Questions and marking instructions using new terminology.	January 2018
Formulae and course support section: Suggested layouts for financial statements in National 5 and Higher Accounting courses	Suggested layouts you can use when presenting financial statements.	October 2018
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 Q1 Annotated candidate evidence Q1 Candidate evidence Q2 Annotated candidate evidence Q2 Candidate evidence Q3 Annotated candidate evidence Q3 Candidate evidence Q4 Annotated candidate evidence Q4 Q1 to Q4 commentaries	Candidate evidence, annotated evidence and commentaries from the 2022 question paper.	2022
Question paper section: Candidate evidence Annotated candidate evidence Commentaries	Candidate evidence, annotated evidence and commentaries from the specimen question paper.	2018

Understanding Standards website	Details	Date published
Assignment section: Candidate evidence 2025 Candidate annotated evidence 2025 Commentaries 2025	Assessment task: GrangeChem Ltd — candidate evidence, annotated evidence and commentaries from task 2 of the 2025 assignment.	2025
Assignment section: Task 2 candidate evidence 2024 Task 2 candidate annotated evidence 2024 Commentaries 2024	Assessment task: Orthobeds — candidate evidence, annotated evidence and commentaries from task 2 of the 2024 assignment.	2024
Assignment section: Candidate evidence 2018 Solution 2018 Commentaries 2018	Assessment task: TechDesign Ltd — candidate evidence, annotated evidence and commentaries from task 2 of the 2018 assignment.	2018
Presentations section: Higher audio presentation — An overview of course assessment	A PowerPoint presentation with audio, covering the structure of the Higher Accounting course assessment.	2018

Understanding Standards website	Details	Date published
Webinars section: Theory Candidate evidence Marked candidate evidence Theory questions Theory questions and marking guidelines	A webinar covering a range of Higher Accounting theory questions and examples of candidate answers, including information about marking.	March 2019
Webinars section: National 5 and Higher Accounting webinar November 2023 — assignment	A webinar covering the Higher Accounting assignment, including information about marking.	November 2023