



Resources for Higher Accounting

The following table provides details of locations and links for each resource. **Note:** you can find some documents in more than one location.

[SQA website](#)

Name and hyperlink	Details	Date published
National 5 and Higher assignments 2023–24	Information about release dates and topics for the 2024 assignment.	August 2023
Course specification	Detailed information about the course assessment and structure, along with the mandatory skills, knowledge and understanding required.	May 2023
Past papers and marking instructions	Past assignments and question papers, with teacher and lecturer instructions, associated e-files and marking instructions.	2018–2023
Additional question papers resources: Higher Accounting question paper	A specimen question paper and marking instructions.	October 2018
Additional question papers resources: ♦ Higher Accounting question paper ♦ Higher Accounting marking instructions	2021 modified question paper and marking instructions.	November 2020

Name and hyperlink	Details	Date published
Coursework: <ul style="list-style-type: none"> ◆ Specimen coursework assessment task for Higher Accounting ◆ Specimen coursework assessment task for Higher Accounting (e-file) 	Trendy Travellers Ltd — specimen assignment with marking instructions and e-file.	May 2018
Course reports: <ul style="list-style-type: none"> ◆ 2019 ◆ 2022 ◆ 2023 	Information about the performance of candidates in assessments each year.	2019–2023
Formulae/terminology/resources: <ul style="list-style-type: none"> ◆ Higher Accounting questions 	Adapted past paper questions, using updated terminology, with spreadsheet solutions and marking instructions.	March 2023
Formulae/terminology/resources: <ul style="list-style-type: none"> ◆ Higher Accounting SOFP examples 	Questions to assess the 'Period-end Financial Statements' topic (specifically the Income Statement from profit for the year after tax and the Statement of Financial position). There are examples of both Plcs and Partnerships.	March 2023
Formulae/terminology/resources: <ul style="list-style-type: none"> ◆ Higher Accounting formulae sheet 	Formulae to use with ratio questions and tasks.	September 2019

Name and hyperlink	Details	Date published
Formulae/terminology/resources: ♦ Higher Accounting Exemplification with new terminology	Questions and marking instructions using new terminology.	January 2018
Formulae/terminology/resources: ♦ Suggested layouts for financial statements in National 5 and Higher Accounting courses	Suggested layouts to be used when presenting financial statements.	October 2018
Formulae/terminology/resources: ♦ Guidance on the use of international accounting terminology	Clarification of International Accounting Standards terminology.	November 2014
Common questions	A list of questions and responses about Accounting National Qualifications.	May 2023

[SQA Understanding Standards website](#)

Name and hyperlink	Details	Date published
Question paper 2022: <ul style="list-style-type: none"> ◆ 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 ◆ Commentary 	Candidate evidence, annotated evidence and commentaries from the 2022 question paper.	2022
Specimen question paper 2018: <ul style="list-style-type: none"> ◆ Candidate evidence ◆ Annotated candidate evidence ◆ Commentary 	Candidate evidence, annotated evidence and commentaries from the specimen question paper.	2018
Assignment 2018: <ul style="list-style-type: none"> ◆ Candidate evidence ◆ Solution ◆ Commentary 	TechDesign Ltd — candidate evidence, annotated evidence and commentaries from the 2018 assignment.	2018

Name and hyperlink	Details	Date published
Presentations: <ul style="list-style-type: none"> ◆ Audio presentation — An overview of course assessment 	Audio presentation about the structure of the Higher Accounting National Course.	2018
Webinars: <ul style="list-style-type: none"> ◆ Theory ◆ Candidate evidence ◆ Marked candidate evidence ◆ Theory questions ◆ Theory questions and marking guidelines 	A webinar about Higher Accounting theory.	March 2019