



Resources for Advanced 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
Course specification	Detailed information about the course assessment and structure, along with the mandatory skills, knowledge and understanding required.	June 2019
Past papers and marking instructions	Past question papers and marking instructions.	2018–2023
Additional question papers resources: <ul style="list-style-type: none">◆ Advanced Higher Accounting specimen question paper	A specimen question paper and marking instructions.	November 2019
Additional question papers resources: <ul style="list-style-type: none">◆ Advanced Higher Accounting question paper◆ Advanced Higher Accounting marking instructions	2021 modified question paper and marking instructions.	November 2020

Name and hyperlink	Details	Date published
Coursework: ♦ Coursework assessment task for Advanced Higher Accounting	Assessment task and marking instruction for the project.	July 2023
Coursework: ♦ Instructions for submitting Advanced Higher Accounting projects	Instructions for teachers, lecturers and candidates for submitting projects using SQA's template.	September 2019
Coursework: ♦ Advanced Higher Accounting template	SQA's template for submitting projects.	September 2019
Course reports: ♦ 2019 ♦ 2022 ♦ 2023	Information about the performance of candidates in assessments each year.	2019–2023
Formulae/terminology/resources: ♦ Advanced Higher Accounting formulae sheet for variance analysis	Advanced Higher Accounting formulae sheet for use with variance analysis questions.	October 2019
Formulae/terminology/resources: ♦ Suggested layouts for financial statements in the Advanced Higher Accounting course	Suggested layouts to be used when presenting financial statements.	September 2019

Name and hyperlink	Details	Date published
Formulae/terminology/resources: ♦ Guidance on the use of international Accounting terminology	Clarification on the use 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 2023: ♦ Candidate evidence ♦ Annotated candidate evidence and commentary	Candidate evidence, annotated evidence and commentaries from the 2023 question paper.	2023
Specimen question paper 2019: ♦ Candidate evidence ♦ Annotated candidate evidence and commentary	Candidate evidence, annotated evidence and commentaries from the specimen question paper.	2019
Presentations: ♦ Audio presentation — An overview of course assessment	Audio presentation about the structure of the Higher Accounting National Course.	2019