



External Assessment Report 2014

Subject(s)	Accounting
Level(s)	Intermediate 1

The statistics used in this report are prior to the outcome of any Post Results Services requests

This report provides information on the performance of candidates which it is hoped will be useful to teachers/lecturers in their preparation of candidates for future examinations. It is intended to be constructive and informative and to promote better understanding. It would be helpful to read this report in conjunction with the published question papers and marking instructions for the examination.

Comments on candidate performance

General comments

Candidates appeared to be well prepared for the exam. However, there were very few candidates.

Layouts were well followed, and labels were generally in the correct place on all questions.

In Section A of the paper — the Financial Section — Question 1 (the compulsory question) was based on the final accounts of a sole trader. This question was well done, as were the choice questions.

In Section B of the paper — the Management Section — Question 4 (the compulsory question) was based on Overhead Analysis. Part A was generally very well handled. The optional questions were also generally very well handled.

Areas in which candidates performed well

Question 1 Sole Trader final accounts – candidates completed this question well.

Question 2 - few candidates attempted this question.

Question 3 – most candidates attempted this question, the computational questions and the theory were well handled.

Question 4 – Overhead analysis was well handled.

Question 5 – Part A – the Cash Budget was well handled.

Question 6 – all parts of this question were very well done indeed.

Areas which candidates found demanding

Question 1

The theory for this question was very poorly done. Most candidates could not even name the abbreviations, far less explain them.

Question 2

Few candidates could name three ratios.

Question 4

Few candidates could name any documents relating to wages.

Advice to centres for preparation of future candidates

Teachers should check the special instructions for specific actions regarding errors that are frequently made by candidates, eg opening balances, extraneous items and labels.

Time should be spent ensuring that candidates learn their layouts, as this is crucial for success.

Time should be spent on theory. Candidates are losing what should be straightforward marks as they appear unprepared for these questions.

Pupils should be allowed to practise questions for this paper using past paper questions along with the worksheets so that they are familiar with the options offered and how to handle them.

Teachers should share advice given in this report and previous reports with candidates prior to the exam.

Statistical information: update on Courses

Number of resulted entries in 2013	79
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Number of resulted entries in 2014	8
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Statistical information: Performance of candidates

Distribution of Course awards including grade boundaries

Distribution of Course awards	%	Cum. %	Number of candidates	Lowest mark
Maximum Mark 120				
A	37.5%	37.5%	3	84
B	25.0%	62.5%	2	72
C	25.0%	87.5%	2	60
D	12.5%	100.0%	1	54
No award	0.0%	-	0	-

General commentary on grade boundaries

- ◆ While SQA aims to set examinations and create marking instructions which will allow a competent candidate to score a minimum of 50% of the available marks (the notional C boundary) and a well prepared, very competent candidate to score at least 70% of the available marks (the notional A boundary), it is very challenging to get the standard on target every year, in every subject at every level.
- ◆ Each year, SQA therefore holds a grade boundary meeting for each subject at each level where it brings together all the information available (statistical and judgemental). The Principal Assessor and SQA Qualifications Manager meet with the relevant SQA Business Manager and Statistician to discuss the evidence and make decisions. The meetings are chaired by members of the management team at SQA.
- ◆ The grade boundaries can be adjusted downwards if there is evidence that the exam is more challenging than usual, allowing the pass rate to be unaffected by this circumstance.
- ◆ The grade boundaries can be adjusted upwards if there is evidence that the exam is less challenging than usual, allowing the pass rate to be unaffected by this circumstance.
- ◆ Where standards are comparable to previous years, similar grade boundaries are maintained.
- ◆ An exam paper at a particular level in a subject in one year tends to have a marginally different set of grade boundaries from exam papers in that subject at that level in other years. This is because the particular questions, and the mix of questions, are different. This is also the case for exams set in centres. If SQA has already altered a boundary in a particular year in, say, Higher Chemistry, this does not mean that centres should necessarily alter boundaries in their prelim exam in Higher Chemistry. The two are not that closely related, as they do not contain identical questions.
- ◆ SQA's main aim is to be fair to candidates across all subjects and all levels and maintain comparable standards across the years, even as arrangements evolve and change.