



## NQ Verification 2015–16 Key Messages Round 2

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### Section 1: Verification group information

Verification group name:	Accounting
Verification event/visiting information	Central verification
Date published:	June 2016

#### National Courses/Units/Awards verified:

H1YS National 5      Accounting: Analysing Accounting Information  
H1YS Higher          Accounting: Analysing Accounting Information

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### Section 2: Comments on assessment

#### Assessment approaches

Approaches used by all centres verified were deemed valid.

All centres used SQA instruments of assessment; the unit-by-unit approach was the preferred option.

#### Assessment judgements

Verifiers found that the majority of evidence submitted was of an acceptable standard which indicated that centres had a clear understanding of the requirements of the national standard.

Assessment of Higher unit — whilst there has been a significant improvement in the standard of response to theory outcomes, one area continues to be weak: Outcome 1.2 requires that candidates 'describe' financial and non-financial performance indicators, simply 'stating' will not suffice.

Assessment of Higher unit — special attention should be paid to Outcome 2.1, Task 3 (a): Project A pays back in 2 years 162.22 days. Acceptable answers are 2 years 162.22 days or 2 years 163 days; an answer of 2 years 162 days would be incorrect.

In general, when calculating ratios/ARR, there is an expectation that candidates apply rounding conventions where answers derived have decimal places. Incorrect rounding counts as one error, each time.

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## **Section 3: General comments**

All centre submissions showed some evidence of internal verification. It is clear, however, that some centres need to adopt a more thorough approach as errors and omissions noted during SQA verification had been overlooked by the internal verifier.

Candidate evidence submitted should clearly indicate, for each outcome, the total number of errors made and whether the candidate has achieved or not achieved the outcome.

Where candidate answers are incorrect, this should be clearly highlighted. It was apparent in some instances that markers ignored incorrect aspects of candidate responses with no visible indication on the script that the answer was incorrect.