



**Higher National and Vocational Qualifications
Internal Assessment Report 2013
Accounting and Finance**

The purpose of this report is to provide feedback to centres on verification in Higher National and Scottish Vocational Qualifications in this subject.

Higher National Units

General comments

The 2012–13 session saw the final stage of the implementation of the Error Tolerance approach with SCQF level 8 HND Units. The Error Tolerance thresholds for the SCQF level 7 HNC Units were reviewed and revised during previous sessions and during this academic session the HND Units were subject to scrutiny.

A network event was held in February 2013. At this meeting feedback was gathered from centre representatives on the SCQF level 8 Units which informed the review in May of the Error Tolerance thresholds. This was completed and the revisions were communicated to centres for the start of the 2013–14 session. The general understanding of the application of Error Tolerance is now embedded in centre delivery.

The challenge that will be facing most Scottish teams during this coming academic session is centred on the regionalisation of colleges. The amalgamation of teams will bring with it new challenges for both the delivery teams and the external verification team.

Again during this session there was little in the way of visiting verification activity other than the review of Graded Unit 2.

It appears that good practice which was identified in previous annual reports and at network events is often embedded into the delivery and assessment of candidates, which ensures that the quality of delivery improves over time.

The EV team were much saddened by the sudden death of one of our colleagues, Mr Len Roncone, in December 2012. He was a very well respected colleague who had a great sense of humour and he will be sadly missed.

Unit specifications, instruments of assessment and exemplification materials

The Unit specifications of the mandatory Units for HNC Accounting were subject to review and revision during a previous session in order to ensure that the Error Tolerances were in line with professional practice. During this session the same exercise has been carried out, with consultation, for the HND Accounting mandatory Units. At this stage it is felt that we can be sure that the qualification is demanding a standard of work from candidates which is commensurate with that in professional practice.

Centres are continuing to make use of the prior verification service offered by SQA which enables the External Verifiers (EVs) in the team a degree of confidence that candidates are assessed using appropriate assessment instruments to maintain the quality of the qualifications they are undertaking.

Evidence Requirements

The Evidence Requirements of the Units in both HNC and HND frameworks were also reviewed in line with Error Tolerances. The 2010 Framework for both levels is now embedded within centres and there appears to be few, if any, difficulties. During the session the EVs undertaking visiting verification for contributing Units for frameworks noted that all evidence requested was made available and that there was the opportunity in many cases to sample evidence which was not requested in the visit plan. This is an area of good practice whereby centres provide materials on the day of the visit for review that were not requested but nonetheless fall within the Accounting and Finance remit.

The EV team has a standardisation plan which is discussed and reviewed each year to ensure that over a period of time all of the mandatory Units will be subject to scrutiny during visits.

Administration of assessments

The EV activity during this session has highlighted that many of the assessments which relate to mandatory Units, either from the HN Accounting frameworks, or from other frameworks, are undertaken in closed-book or supervised conditions. Many of the assessments are supervised by the tutor who delivers the topic since assessment generally takes place during normal class contact time. In the ideal world these assessments would be supervised by someone other than the class tutor. However, it is recognised that this is unlikely to be possible.

The administration of assessments will have to be closely monitored in the coming years to ensure that the same practices are applied within centres across campuses as the colleges grow in size. The danger is that a consistent approach is no longer applied. From the evidence presented during EV visits, the team has confidence that the majority of assessments are undertaken in the correct conditions.

General feedback

On the whole, the delivery and assessment of Units falling within the Accounting and Finance EV Group remit are delivered in a professional manner and assessment decisions appear to be appropriate. However, we are still identifying some instances where consequential marking is not being applied. This is an essential part of assessment decision making within this professional area. Candidates should only be penalised when they first make an error, any subsequent incorrect calculations which have been correctly processed, but have incorrect figures as a consequence of an earlier error, must not be penalised.

Areas of good practice

The areas of good practice, along with areas for improvement focus on the provision of appropriate and sufficiently detailed feedback to candidates from assessors, and from Internal Verifiers to assessors. There appears to have been some more evidence of assessors being observed in delivery and in giving feedback by their Internal Verifier. This is to be encouraged. It will help to

address the areas identified as requiring improvement. Many centre teams are following the practice of clearly identifying the type or error as well as the number of errors throughout the entire submission and not stopping the assessment review when the error tolerance level for that outcome has been reached.

Specific areas for improvement

The feedback to candidates from assessors would benefit from more detail. In implementing the Error Tolerance approach it would appear that some of the feedback to candidates has been reduced. This should be improved upon by assessors identifying the type of error in the first instance but also what the error itself was. Sometimes candidates do not know that they have to present information in a certain way or how to calculate certain figures and this has been raised by candidates interviewed during visits as something that they feel could be improved upon.

In some cases, scripts subject to internal verification had comments on them from the Internal Verifier asking the assessor why errors had been identified.

Higher National Graded Units

HN Accounting Graded Unit 1	F8KE 34
HN Accounting Graded Unit 2	F8KF 35
HN Accounting Graded Unit 3	F8KG 35

General comments

The Graded Units are now well embedded in the delivery of the HN Accounting qualification.

The content of the Graded Unit assessment instrument in many cases drives the schedule of delivery, in particular for Graded Unit 2. Graded Unit 2 is a project-based assessment and the case studies upon which the tasks are based use different approaches. The choice of case study in many centres dictates the emphasis of the delivery of topics within the management accounting Units. Graded Units 1 and 3 are reviewed at central verification events held usually in June of each year and the Graded Unit 2 is subject to visiting verification.

Unit specifications, instruments of assessment and exemplification materials

The Unit specifications are well established and instruments of assessment utilised in centres are generally based upon the SQA-produced assessment exemplars which are available. There has been no evidence in recent years of centre-devised assessment instruments being used to assess the Graded Units.

There are at least two SQA-produced assessment exemplars available for each of the three Graded Units.

It should be noted that there is a revised Unit specification for Graded Unit 2 for the 2013–14 session which provides additional guidance on the assessment and re-assessment of candidates.

Graded Unit 1 has been revised and updated in line with feedback and currently requires little amendment on an annual basis.

Graded Unit 3 should be updated on an annual basis based on the Finance Act changes. It is important to note that the Finance Act which is applied to Graded Unit 3 must be the Finance Act that is covered in Business Taxation, otherwise candidates will be disadvantaged.

During the 2012–13 session, the Understanding Standards exercise to provide exemplified materials to support the delivery and assessment of the Graded Units was completed. The SQA website now has three scripts for each of the three Graded Units exemplified and available for use. Each of the Units has material assessed and verified at Grades A, B and C complete with narrative detailing

reasons for the allocation of marks in the scripts, and has proved to be an invaluable resource for centres.

Evidence Requirements

The requirements of the Units appear to be fully understood by teams within centres and the topics are covered at network events on an annual basis. The evidence presented to the EV team during both visiting and central verification events indicates that the requirements of the Units are fully understood.

Administration of assessments

Graded Units 1 and 3 are closed-book examination assessments and, from the evidence presented to the EV team, centres appear to be adhering to the requirements of the Unit specifications. Graded Unit 2 is a project-based assessment and typically is delivered over a longer period of time and is an open-book assessment. The challenge for teams is ensuring that the work submitted is each candidate's own work and not a collaborative effort.

General feedback

The feedback to candidates for Graded Units 1 and 3 is generally of a consistent standard, although in some cases more detail would assist candidates in developing skills in written communication. There is not usually an opportunity to interview candidates who have completed these Graded Units as they are subject to central verification.

The feedback from candidates who have been interviewed during the visiting verification of Graded Unit 2 has indicated that they initially find the task overwhelming but upon completion they have a sense of achievement. Many comment that they would like to have more guidance from the tutors but are aware that the level of support must be limited in order to allow them to develop skills in analysis and report writing.

Candidates have indicated during discussions that they would like tutors to review their work prior to submission to give them some confidence that they are progressing well. This is not possible and the EV team have communicated this to candidates.

Areas of good practice

Some centres have developed more detailed marking schemes for Graded Unit 2 to facilitate consistent marking of the assessments. One such example can be found in the Understanding Standards exemplified material for Graded Unit 2. Some teams operate the practice of updating Graded Unit 3 at the same time as they update the material and assessment instrument for Business Tax to ensure consistency. The assessment is then ready for use well in advance.

Some centres have begun to deliver either Research Skills or a Communication Unit at the same time as the Graded Unit 2 in order to assist candidates in

developing the skills that they require to undertake the task. The feedback from candidates suggests that this is helpful.

Specific areas for improvement

There are still a significant number of candidates who in their Graded Unit 2 submission are not including a confirmation that the work submitted is their own. This should be insisted upon by assessors and Internal Verifier together. In many cases, this is an Action Point for centres to address with immediate effect.

Consequential marking is applied by most centres but there are still some assessors who are not following this practice. Specific feedback to centres following central verification is provided and guidance offered.

Where Graded Units include assessment areas which are to be sampled, candidates must not, under any circumstances, be told in advance which topics will be covered in their examination. Coaching of specific topic areas is to be avoided in all instances.

Graded Unit assessment instruments, along with those for all Units, must be kept in a secure manner and candidates must not be allowed access to them under any circumstances.

SVQ awards

General comments

The SVQ in Accounting Levels 2 and 3 will expire at the end of July 2014. Only two centres still have candidates. The candidates are in the final stages of completing their qualifications. There are currently no plans to re-introduce the SVQ in Accounting.

Unit specifications, instruments of assessment and exemplification materials

The Units have remained unchanged for a number of years and as such the assessors and Internal Verifiers involved in the delivery and assessment of this award are familiar with the requirements of the award. The assessment instruments which have been available for some time are still appropriate. No new candidates will be enrolled on this award.

Evidence Requirements

The Evidence Requirements of the award are a mixture of workplace evidence and monitored assessments. There are assessment exemplars available for the monitored closed-book assessments which have suggested solutions provided. The Evidence Requirements are familiar to the assessors and Internal Verifiers.

Administration of assessments

Most of the submissions from candidates for SVQ Accounting comprise work-based evidence. However, there is still a requirement to complete examination-style assessments at each level. These are included in the candidate portfolio and are the chosen method of confirming consolidated learning.

General feedback

Candidates who had started the award were positive in their comments about it. The centres that were offering the qualification were given positive feedback from candidates who were interviewed.

Areas of good practice

The two remaining centres offering the award have good practice embedded in their processes and procedures for supporting candidates. Detailed feedback to candidates, ongoing workplace support and good examination preparation are in evidence at both centres.

Specific areas for improvement

None were evident.