



**Higher National Qualifications 2011
Internal Assessment Report
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 requirements of the standards for all Group Award frameworks (2004) and (2010) are being met, based on evidence from External Verifier (EV) activity during the academic session ended June 2011.

The area which caused initial concern for centres was the introduction of error tolerance marking for the revised Units in the 2010 frameworks. It would appear that this issue is now being dealt with appropriately in centres as a result of guidance prepared by the EV team and published by SQA. In addition, a workshop was held at the HN Accounting network event in March 2011.

Unit specifications, instruments of assessment and exemplification materials

The skills and knowledge covered within both new Group Award frameworks (HNC and HND) remains largely similar.

Many centres have built up banks of materials and instruments of assessment for the 2004 frameworks which can be used to assess learners within those centres. However, it is important the centres revisit these when introducing the 2010 frameworks, particularly in relation to the error tolerance requirements introduced in the new Unit specifications. It is also recommended that these be submitted to SQA for prior verification. This is a service offered by SQA and it is strongly advised that centres make use of this service to ensure that appropriate instruments of assessment are being used to assess candidates.

Evidence Requirements

The Evidence Requirements of the 2010 frameworks are broadly similar to the 2004 frameworks and, as such, centres appear to have a clear understanding of these.

Administration of assessments

For those teams in centres who are preparing their own instruments of assessment, the levelling of the assessments within the context of the SCQF framework seems to now be second nature. There has been a steady stream of instruments of assessment submitted for prior verification and the EV team have reported that, in most cases, these are at the appropriate level.

However, there continues to be a tendency for some centres to submit material for prior verification without any evidence of the centre's internal verification process having been applied. All centres are encouraged to submit alternative or additional instruments of assessment to SQA for prior verification timeously whilst ensuring that these have been through the appropriate internal verification processes.

Further general feedback

Feedback to candidates has, over the years, improved with the advent of feedback sheets provided in SQA-produced assessment exemplars. Candidate feedback has become a matter of course in most centres irrespective of any in-centre constraints. However, one particular area which centres should focus on is to support candidates where there is room for improvement (in relation to knowledge and skills) which would enhance their understanding and could have a positive impact on the grade achieved in the Graded Units.

Candidates interviewed were on the whole positive about their learning experiences. Any issues highlighted were reported back to the centre in question and action taken. The issues highlighted seem to revolve around the timing of feedback to candidates for Graded Unit 2.

The Arrangements documentation for the Group Awards, which is available on the HN Accounting page of the SQA website for the 2004 and 2010 frameworks, offers examples of delivery schedules which centres have found to be useful. The main issue for newer centres has been the order of delivery of the Units to prepare candidates for the Graded Units.

Areas of good practice/areas for improvement

The extensive experience gained by centre staff through the ongoing delivery of the Units which make up the 2004 Group Award frameworks is likely to be carried forward into the delivery of the 2010 Group Award frameworks. Much good practice has been shared over the years during the annual HN subject network events and it is anticipated that this will continue.

Some centres are actively seen to be integrating IT Units into the delivery of Accounting Units as a matter of course to prepare candidates for the workplace.

Specific areas for improvement

As previously stated within this report, Guidance Notes have been produced to support the introduction of error tolerance marking within the 2010 Group Award frameworks for Accounting. It is hoped that this guidance, along with the workshop and opportunities for discussion at the HN Accounting network event, will have resolved any issues centres may have had.

It should be noted that the application of Error Tolerance marking is a change of approach for assessors rather than a need for any review of assessor judgment. Where issues around this topic arise in centres it is expected that these will be discussed with the Internal Verifier (IV) and recorded in centre documentation.

The storage and use of SQA-produced assessment exemplars in electronic format has provided some challenging EV visits during the session. Centres are reminded that these instruments of assessment must remain secure and that candidates must not have access to these other than when completing the assessment. Centres who do not maintain the correct security measures are reminded that this constitutes malpractice and could potentially lead to severe consequences for the centre and staff involved.

In the current financially restricted climate it is becoming more evident (in some centres) that Accounting Units are being delivered by non-Accounting specialists who are outwith the teams that have traditionally provided the teaching of these servicing Units for other subject areas. Centres are reminded of the importance of the need for relevant and current subject knowledge by teaching staff along with a knowledge of current accounting practices to ensure that candidates are taught appropriately to meet the requirements of the Unit specifications.

Higher National Graded Units

Titles/levels of HN Graded Units verified

HN Accounting – Graded Unit 1 – 2004 Framework

HN Accounting – Graded Unit 1 – 2010 Framework

HN Accounting – Graded Unit 2 – 2004 Framework

HN Accounting – Graded Unit 3 – 2004 Framework

General comments

Most centres have a clear understanding of the input and requirements of the Graded Units. The preparation of candidates for these has become a well integrated part of delivery of the constituent Units. The biggest challenge for Accounting students remains the submission of assessments in the written word format rather than those of a computational nature, which comes as second nature.

Unit specifications, instruments of assessment and exemplification materials

Most of the centres are now well experienced in the delivery and assessment of the Graded Units. The Graded Units still pose a significant challenge for the centres and candidates alike, but are now recognised as an established and integral part of HN Group Awards. New centres do find the Graded Units particularly challenging, in particular Graded Unit 2. However, once centres have the benefit of first time delivery, the techniques required for assessing and supporting learners successfully become less of a challenge.

There are several SQA-produced assessment exemplars available for each of the Graded Units and it is recommended that these are used on a rotational basis in order to avoid any possibility of malpractice occurring with cohorts of learners who may be in contact with each other over the course of their studies. If examinations are to be held at more than one site on differing dates then it is recommended that significantly different instruments of assessment are used to avoid any possibility of malpractice in the form of information sharing taking place.

It is also strongly recommended that where candidates are assessed at more than one site the same marking approach be used at all sites to ensure standardisation and consistency of assessment decisions.

For Graded Unit 2 the requirement that candidates maintain an ongoing record/log of their progress may help centres keep candidates to the timescales they set.

Evidence Requirements

Graded Unit 2 still provides a challenge to teaching staff and candidates alike. Although specific topics are covered in the Graded Unit such as budgeting and variance analysis it is relatively rare for candidates to be required to present their findings in report format. As such, it is important that the skills required to deliver or present a formal business report must be covered throughout the academic session.

One particular centre addresses this issue by incorporating an appointment as a management consultant in the task instructions and requesting all documentation be presented using house style reports, the templates of which are provided.

Further general feedback

The general feedback from candidates who were interviewed during the EV visits for Graded Unit 2 was that there was a general feeling of uncertainty surrounding the assessment for GU2. However, on completion the majority felt that they had gained much needed communication skills that will stand them in good stead in the workplace.

Areas of good practice/areas for improvement

One centre issues letters inviting candidates to take up a role as a consultant in order to complete Graded Unit 2 task. This has proved very successful in encouraging learners to maintain their log of activity and prepare their submissions in a recognised house style report format.

Specific areas for improvement

Consequential marking remains an ongoing issue for centres. All assessors are reminded that they must apply the consequential marking methodology when marking assessments on an ongoing basis. Some assessors are under the impression that this methodology does not apply to Graded Units, which is not the case.

A consistent approach by all assessors in a centre to marking the Graded Units should be employed to ensure consistency of results for all candidates. There have been instances where differing marking approaches have been used within the one centre but at different sites and this has led to inconsistent marking.

Records of meetings with candidates undertaking Graded Unit 2 remain sparse in some centres. These records are useful in particular where candidates may not complete the Unit in one academic session but would like to measure their own success for future attempts.

SVQ awards

Titles/levels of SVQ awards verified

Accounting – Level 2

Accounting – Level 3

General comments

The frameworks for SQA SVQ Accounting have reached their final year. No new candidates have been enrolled since 1 August 2010 and consequently the number of centres offering the SVQs and the number of candidates taking these has reduced significantly.

Unit specifications, instruments of assessment and exemplification materials

Only three centres still deliver this framework for either level and all are work-based providers. The staff involved in the delivery of these are familiar with the requirements of the Units and the SQA-devised assessments.

Administration of assessments

All remaining candidates are work based and provide evidence from the workplace. Assessors also use simulations which have been correctly levelled. One centre uses their own centre-devised assessment material to plug any gaps which may arise. These are of an extremely high quality and, as such, it is a disappointing that the opportunity will not be extended to use them in the future.

Further general feedback

The feedback to candidates evidenced during visits has been detailed and timely. Of the candidates interviewed, all would recommend their assessors and centres to other candidates and commented positively on the level of support given. One centre with candidates in remote parts of Scotland maintained contact with candidates throughout some extremely challenging weather conditions and candidates interviewed commented on their persistence and encouragement to progress.

Areas of good practice/areas for improvement

The material provided as supplementary to candidates in one centre is of an extremely high standard and the assessor has been encouraged to submit this material to a publisher.

Specific areas for improvement

None that are relevant. Development points were minimal for the centres still offering these awards in light of it being the final year for these qualifications.