



Internal Assessment Report: Accounting and Finance (SG)

Sector Panel or SSC:

Business Education

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

Standard Grade

Elements/coursework verified

Practical Abilities project (F/G/C levels)

General comments

The number of centres verified was the same as last year, with 30% not being confirmed. This was again due to arithmetical errors. This is a problem every year, but is understandable given the length of the project and the demands on teachers' time. It would help if centres remembered to use the worksheets provided by SQA, as failure to do so is a major cause of these arithmetical errors.

Assessment standards were on a par with previous years. There is, however, still evidence of teachers using ticks instead of marks on scripts. Generally this does not cause a problem, but frequently the number of ticks did not match the number of marks allocated (sometimes more, sometimes less). This also contributed to arithmetical errors. It is important that marks should be allocated to **each** figure/label gaining marks, and totalled at the end of the question.

Centres have clearly taken on board many of the comments made in previous reports and these should continue to be applied.

Advice on good practice and areas for further development

Good practice observed

Materials were again well presented and fully documented. There was more evidence this year of teachers providing candidates with correct trial balances to allow preparation of the final accounts. This is perfectly acceptable and makes the verification process much simpler.

It was also pleasing to see some centres submitting formulae printouts when candidates used spreadsheets for tasks other than the designated task.

Areas for further development

Internal verification was carried out by the majority of centres but not all. Time constraints may be an issue here, but it would be sufficient if a small sample of scripts were cross marked.