



Internal Assessment Report: Accounting

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.

National Units

Titles/levels of National Units verified

Financial Accounting

DF47 13	Advanced Higher
DF47 12	Higher
DF47 11	Intermediate 2
DF47 10	Intermediate 1

Management Accounting

DF4T 13	Advanced Higher
DF4T 12	Higher
DF4T 11	Intermediate 1
DF4T 10	Intermediate 2

General comments

The standard of NABs submitted for verification was generally good at all levels. Verifiers found that most centres demonstrated:

- ◆ a clear understanding of the standards required for NABs
- ◆ a good level of compliance with National Standards
- ◆ that good internal sampling procedures were in place for the standardisation of internal assessments

Marking of NABs

The majority of centres submitted NABs which were clearly marked. However, not all centres allowed for consequentiality in marking, particularly in Management Accounting NABs at all levels.

Some centres are still using ticks (✓) instead of actual marks in both computational and theoretical questions.

As in previous years the marking of theory tended to be lenient or very lenient. In some centres, wrong answers were awarded marks. In borderline cases, this leniency in marking may result in a candidate not achieving the threshold and the centre being 'Not Accepted' at verification.

A small number of centres did not complete the marking grid at the front of the NAB workbook.

In some cases, spreadsheet solutions submitted were difficult to check because of the size of font used.

Submission of NABs

Centres were reminded that when they submit their evidence they must include:

- ◆ copies of the NAB used as the instrument of assessment
- ◆ marking solutions annotated with any changes or additional answers accepted
- ◆ written evidence of verbal reassessment for candidates
- ◆ details of the department's verification procedures

Advice on good practice and areas for further development

Good practice observed

Some centres made excellent written comments on marked NABs which would be beneficial to candidates.

Some centres demonstrated rigorous verification procedures involving consultation prior to the verification process to agree standards, discussions on areas of disagreement, and agreement on the final decision. Proof of these procedures and decisions were clearly documented.

Areas for further development

Administration of instrument of assessment

Centres must ensure that assessments are carried out in line with procedures specified in the instrument of assessment arrangements.

The Accounting NABs are holistic and should be carried out in one sitting lasting one and a half hours, or in two sittings of 45 minutes each. Assessment **must not** be carried out on a topic by topic basis.

Centres must take care to ensure that the most up-to-date NABs are used as the instruments of assessment.

The verifiers recommended that centres should download a copy of the current NAB from SQA's secure site and check it against the NAB held by the centre. Failure to use the most up-to-date NAB could result in centres not being accepted and candidates being required to undertake a further NAB.

Candidates' answers should be in ink.

Marking of NABs

Centres should ensure that they apply the marking conventions given at the start of each instrument of assessment.

Actual figures, not ticks, should be used when awarding marks for candidates' answers.

Where verbal reassessment has been carried out, the questions and candidates' answers should be recorded on their NAB.

Assessors should take care when marking theory answers. It may be beneficial for centres to discuss acceptable answers to theory questions before actually marking the NABs. Teachers should also use square brackets round the points in theory answers being awarded marks.

Centres are reminded that candidates must sit Part 1 and Part 2 of the same NAB.

If centres wish to use their own instrument of assessment, these preferably should be verified and approved by SQA prior to their use.

Verification of NABs

Centres should develop a robust system of internal verification in line with SQA's assessment guidelines. These may include:

- ◆ discussion between marker and verifier, prior to verification, to determine acceptable standards
- ◆ verifier re-marking the NAB using a different coloured ink
- ◆ indication that totals have been checked on the front grid, either using a tick or initials
- ◆ verifiers signing and dating the front grid of the NAB
- ◆ evidence of the verifier discussing any discrepancies with the original marker, and agreement as to the mark awarded
- ◆ use of a checklist for candidates' verified NABs