



Higher National and Vocational Qualifications
Internal Assessment Report 2012

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 2011-12 academic session was the second year of the revised/updated HN Accounting framework and several centres progressed with HND having implemented HNC in academic session 2010-11. The centres who had not offered the revised qualification last session have undertaken to do so this session.

The content of the revised qualification remains largely similar to the 2004 framework, with some changes to assessment. The main difference is the introduction of the Error Tolerance approach to assessing candidates. The EV team has spent time preparing guidance notes on this, which can be found on the SQA website, and an annotated example of marking an assessment can be found on the secure section of the SQA website.

Guidance on marking Graded Unit 1 can be found on the Understanding Standards section of the SQA website which shows annotated papers for candidates who achieved Grades A, B and C. It is hoped that this material will be utilised by centres to ensure that a consistent approach to assessing candidates can be employed across all staff at all centres.

Visiting verification by the team was more prominent than last session. This, coupled with the new Quality Assurance approach, has resulted in EV team members being out in centres undertaking visits, and providing advice to teams.

This academic session has also seen a significant change to Further Education (FE) in Scotland with the announcement that FE will be regionalised. This means that the next two years will see a change in the types of organisation that the team will come into contact with — either working internally or in the role as an EV.

Currently a number of business types are being discussed by centres and the impact that will have on visiting verification is as yet unclear. It is likely that centres will be significantly larger than at present so it may be required that visits will last over two or more days or involve two or more EVs in one day.

Unit specifications, instruments of assessment and exemplification materials

At the start of the session the revised HN Accounting framework was accompanied by assessment exemplars for all but one of the mandatory Units. All assessment exemplars are now in place for both the SCQF Level 7 and SCQF Level 8 Units.

During the year there have been some update letters relating to the SQA produced assessment exemplars (AEs) which have largely related to changes in

accounting practice. There are now three AEs for Graded Unit 1 and update letters for two of those have been issued. Although the AEs have been subject to detailed scrutiny it is still essential that they are subject to internal verification within centres prior to being used.

Centres are reminded that they should ensure that the update letters are discussed amongst team members and actioned. Records of discussions and actions agreed should be retained for EV scrutiny.

Some centres have prepared alternative AEs and some of these have been submitted for prior verification. This is highly recommended — AEs which are used in centres and later found to be inappropriate will lead to the requirement for candidates to be reassessed using an appropriate AE. There is still a tendency to submit material for review without any evidence of IV having been part of the process. All centres are to be encouraged to submit alternative or additional assessment instruments to SQA for prior verification in good time to have it reviewed prior to use.

During the 2011/12 network event the possibility was discussed of centres agreeing to have their centre-devised AEs utilised in the wider FE community. The general feeling is that this will happen with the amalgamation of centres during this forthcoming session.

Evidence requirements

The evidence requirements for the revised Units are largely similar to that for the 2004 framework. However, the assessing of candidates now incorporates the Error Tolerance approach. Centres appear to have a clear understanding of the evidence requirements for each Unit and some have developed their own marking guidelines that detail the errors common to each outcome.

This is good practice as it will ensure consistent assessment decisions are made on an ongoing basis. Feedback has been received during the session regarding the error tolerance limits for each outcome. The levels specified within each Unit have been reviewed and some have been amended, based on centre experience and feedback. Update letters relating to error tolerance levels have been issued and should be implemented during the 2012-13 session.

Administration of assessments

The assessment exemplars for the Units which are currently in circulation appear to be retained in a secure manner, based on the evidence from visiting verification during this session. The AEs from the previous framework should also be retained in a secure manner as they are still live assessments until the framework run out period expires at the end of July 2014.

Internal verification policies and procedures appear to have been adhered to, with many centres having the new units subject to IV because of the implementation of the revised framework.

Some centres have prepared centre-devised AEs, many of which have been submitted for prior verification. This is good practice to ensure that AEs are appropriate and fit for purpose.

General feedback

In general, the feedback from candidates interviewed during the visiting verification events has been positive, suggesting that support from staff in the centres is ongoing and appropriate. Where feedback from candidates was not quite so positive, the centre teams were advised of this at the time of the visit.

Where centres have delivered the Optional Unit Research Skills as part of the Group Award framework there appears to have been a positive effect on the overall learning of candidates and in their ability to succeed in Graded Unit 2.

Specific areas for improvement

As in previous years candidates identified the challenges that Graded Unit 2 brings and many have noted that they have found it useful to cover the Research Skills Unit in conjunction with Graded Unit 2.

Higher National Graded Units

Titles/levels of HN Graded Units verified:

HN Accounting Graded Unit 1(F8KE 34) – SCQF Level 7 (HNC)

HN Accounting Graded Unit 2(F8KF 35) – SCQF Level 8 (HND)

HN Accounting Graded Unit 3(F8KG 35) – SCQF Level 8 (HND)

General comments

These graded Units have been revised to a minimal extent, along with the remainder of the framework. There remain three graded Units, two examination based Units and one project based. The project based Unit is reviewed by the EV team during visits for this purpose, and the examination based Units are reviewed at a central event.

Unit specifications, instruments of assessment and exemplification materials

For all of the units there are several instruments of assessment that have been provided by SQA. The revised framework Unit specifications remain similar to those from the 2004 framework, which means that centre teams are likely to be familiar with the content.

With regard to marking and assessing of the units, the 2010 framework presented few changes. This will allow teams to build upon their experience from previous frameworks.

Evidence Requirements

There appears, from both the central verification and visiting verification events, evidence that the requirements of all three of the graded Units are clearly understood by assessors and IVs. This has largely been aided by there being few significant changes to the Unit specifications, allowing centre teams to build upon experience from previous years.

Administration of assessments

Most centres appear to deliver and assess graded Units 1 and 3 in the latter part of the academic session, to allow candidates sufficient time in undertaking the units which feed into them. Graded Unit 2 is often delivered in the earlier part of the session to allow candidates time to develop the skills required for success. The two types of assessment — closed book exam for GU1 and 3 and project for

GU2 — allow candidates to develop a range of skills that will be invaluable in the workplace. In some cases the IV records retained do not record in writing the discussions and decision making by teams with regard to borderline submissions.

General feedback

Generally staff provide feedback to candidates to identify where marks are awarded or lost. It has become the norm for assessors and IV to use different colours of pen to identify this.

The feedback for GU2 is generally provided on a feedback document, a basic version of which can be found in the exemplars. Many centres have adapted and improved these to identify specifically where marks are allocated. This has proved to be a useful document for all involved in the assessment, from the candidate to the EV team.

Areas of good practice

Some centres have taken the decision to integrate Research Skills with Graded Unit 2 which allows candidates more time to develop the skills required for successful completion of Graded Unit 2 and also for the workplace. The feedback has been positive from staff and candidates.

Specific areas for improvement

Despite marked exemplified scripts being available on the secure website under the Understanding Standards banner, some centres are still not employing consequential marking principles to assessing candidates in the Accounting subjects. This is an essential requirement for assessors to adhere to, which will allow candidates to lose marks only when the first error occurs, and not the subsequent use of their own incorrect figures in a correct process.

It appears from the visiting verification for Graded Unit 2 that some centres are still not recording in sufficient detail the individual candidate interviews which are required at various stages of the unit delivery. This is not just a good way of providing feedback but a requirement of the Unit.

SVQ awards

General comments

The 2011-12 session was the first where no new candidates could be enrolled for the award at either Level 2 or Level 3. The candidates whose work has been under review this session are those who are in the process of completing work. As a result of the being in the run-out period few centres were running and the visit numbers were down.

Unit specifications, instruments of assessment and exemplification materials

The assessors who still have candidates in the process of completing are by now familiar with the Unit specifications and assessment instruments for the examination units. The examinable units have assessment exemplars which are available for download from the SQA secure website.

Evidence Requirements

The award allows most of the evidence for the units to be gathered in the workplace, but there are exams to be completed for the main units under the Accounting category. The remaining centres who offer the awards have clients who are work based, and much of the evidence is work based evidence. The examinations tend to be held towards the end of the levels of qualification.

Administration of assessments

The mix of workplace evidence and final assessments for the units has been well managed by providers. However, it is still felt by some providers that the inclusion of examinations in the qualification takes away from the fundamental principle of an SVQ qualification being work based and not examination based.

General feedback

The number of students registered for the award has fallen as the run out period continues.

Areas of good practice

One of the centres has developed extremely high quality in-house material and uses it to fill any gaps in workplace evidence.

Specific areas for improvement

None apparent