



**Higher National Qualifications**

**And**

**Scottish Vocational Qualifications**

**Internal Assessment Report**

**2008**

**Subject: Accounting and Finance Group 266**

**Sector Panel or SSC: FSSC**

**Date: July 2008**

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

**HIGHER NATIONAL UNITS**

**FEEDBACK TO CENTRES**

*Insert details relating to specific guidance which should be offered to centres based on the verification of centres.*

*Include:*

- *General comments*
- *Areas of good practice*
- *Areas for further development*

**General comments:**

The Higher National Framework for Accounting has now been in place since 2004 and most centres have delivered the programme for several sessions.

Visiting verification of units this year was largely successful and confirmed that the vast majority of centres are delivering and assessing to the required standard.

Whilst there was good evidence of internal verification taking place many centres are not carrying out Internal Verification until the end of the session, which this means that candidates for whom remediation is required could have a long time lapse between assessment events for first and subsequent attempts. This may disadvantage candidates who may be required to reassess.

The majority of centres provide feedback on assessment to candidates, although this is variable in terms of quality and quantity. In many centres, feedback is given verbally and not recorded. It would be beneficial if feedback was recorded as this could be used by the candidate to check against when working towards reassessment by assessors and internal verifiers to review delivery and assessment.

Most centres are using the SQA exemplar assessment materials, although a number of centres have devised assessments of their own. There have been fairly significant changes in the accounting field over the last three years and it has been noted that assessment instruments have not been updated accordingly. In addition, many centres have not yet updated assessment instruments in line with current legislation, which is a requirement at external verification.

Advice on good practice and areas for further development:

### **Good Practice**

Many centres have now adopted the practice of preparing a booklet detailing the assessment details and information regarding the assessment conditions for candidates to ensure that there is no misunderstanding of details regarding assessment events. Many have now included details of what is required to achieve assessments, marks awarded and time allowed.

Some centres are using independent invigilated assessment events for assessing candidates.

Most centres visited had prepared Master Folders which contained documentation to ensure consistent delivery of units; most are using the SQA issued exemplars however the latest version of these are not always being utilised. Most centres have taken into account update bulletin information issued by the Qualifications Manager.

There is evidence from discussions between assessors/IV and EVs that a great deal of support goes on for new assessors. Much of this is on an informal basis and the level of networking amongst centres appears to be increasing, with assessors across centres sharing good practice.

### **Further Development**

Centres should ensure that assessment instruments and materials are updated and use the Prior Verification service available to ensure that assessment instruments are appropriate.

Ideally Internal Verification should be an ongoing process throughout the academic session to ensure that assessors are making appropriate decisions.

Centres should ensure that marking should be carried out in pen, rather than pencil, and identify where marks are awarded. Candidates should be encouraged to complete assessments in ink.

## HIGHER NATIONAL GRADED UNITS

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### TITLES/LEVELS OF HN GRADED UNITS VERIFIED

*Insert details below*

**HNC Accounting Graded Unit 1 – DE64 34**

**HND Accounting Graded Unit 2 – DE65 35**

**HND Accounting Graded Unit 3 – DE66 35**

### FEEDBACK TO CENTRES

*Insert details relating to specific guidance which should be offered to centres based on the verification of centres.*

*Include:*

- *General comment*
- *Areas of good practice*
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### General comments:

#### Graded Unit 1

Whilst most centres have delivered Graded Unit 1 on at least one occasion, the assessment for the graded unit was amended and used for the first time this year.

Graded Unit 1 was subject to central external verification, which was largely successful. Overall, centres had dealt with the change to assessment well and should be commended for the quality of the marking evidenced.

The new unit assessment has resulted in a much wider spread of grades, which better reflects the competence of candidates.

There is still an issue with some centres not applying consequential marking to candidate's scripts on a consistent basis and, in some instances, where there was disagreement between assessor and internal verifier on marking, the decision on final grade was not reached and left to the external verifier to decide. This decision must be taken by the centre prior to submission for external verification

#### Graded Unit 2

Graded Unit 2 was reviewed on a visiting verification basis during this year and confirmed that centres were assessing this unit to the required standards. Whilst this did prove problematic in relation to timing of visits (to ensure completion of planning and developing stages), the opportunity for face-face feedback was valued by centres.

Many of the centres visited commented that the work required for Graded Unit 2 had resulted in some candidates allowing other work to slip in order to complete the project. This was not an issue where centres set deadlines for work to be completed. One approach followed by some centres is to start the project in September with a final submission date in March to allow for the candidate to complete before the GU3 exam and allow the assessor time to mark the work and provide feedback.

Several development visits relating to this unit took place during the year and advice and guidance from External Verifiers had clearly been taken on board.

#### Graded Unit 3

Graded Unit 3 was verified at a central verification event. The successful outcome of the verification confirms that centres were assessing this unit well. Most centres had complied with the change in unit specification to provide candidates with an information sheet (based on that included in the revised unit specification) for the assessment event detailing relevant taxation data.

One point relating to the information and documentation sent in for central verification is to include records of internal verification as this helps to clarify any differences in marking or changes to assessments. A full list of candidates entered for the units should be provided (together with their marks and grades) in addition to the sample of candidate scripts. The sample should include the full range of grades, which may include fails.

Advice on good practice and areas for further development:

### **Good Practice**

Whilst most centres are using the assessment exemplars, some centres have amended these in order to contextualize them for the local market without altering the assessment in any fundamental way.

For Graded Unit 2, some centres require candidates to maintain a diary or a record of their research whilst undertaking the unit – this has enabled the candidates and assessors to identify successes and failures in research.

Many centres have used the support of a Library and/or Communications colleagues to give candidates support in research techniques and report writing for GU2, which has benefited candidates and the quality of their project work.

Across many centres assessors appear to have made use of in house virtual learning environment for supporting candidates with both GU2 & 3.

### **Development Points**

**Centres should ensure that they consistently apply consequential marking – within scripts and across all candidates and assessors**

For Graded Unit 1 and 3, most centres have begun to use assessment booklets and these could be improved further by including the assessment conditions in the instructions, in addition to the requirements of the unit.

For Graded Unit 2, centres should set deadlines for submission of work to help timely completion of each stage of the project. Centres should also ensure that they are satisfied with the authenticity of candidate work by using such things as submission statements – an example of which can be found in assessment exemplar packs. The use of individual candidate interviews is also recommended.

Assessors should ensure they do not provide undue assistance in the project by repeated marking project work and have confidence in making a judgement when a new piece of work is required to be submitted or the amount of feedback reflected in the final grade.

Centres should ensure that submissions for GU2 are made in report format – some centres are not vigilant in enforcing this requirement.

## SVQ AWARDS

### TITLES/LEVELS OF SVQ AWARDS VERIFIED

*Insert details below*

#### SVQ Accounting Level 2.

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#### General comments:

This award was jointly certificated with AAT, who provided the independent assessment element in the form of a formal examination. To minimise disruption to centres, once again, wherever possible, external verification visits took place in conjunction with the appropriate AAT EV.

Overall, centres are assessing candidate work to the required standards and there are few issues. Some centres are still not insisting that candidates date and sign evidence included in portfolios, which should be addressed as a matter of urgency for the new session.

There has been a significant improvement in how CPD is being recorded; however, this could be further improved by assessors taking a more systematic approach to identifying and recording CPD events and activities they take part in.

Advice on good practice and areas for further development:

#### **Good Practice**

One area of good practice was evidenced in a centre who had produced a complete bank of in house assessments covering all areas of the award to be used in the absence of work based evidence.

#### **Development Points**

Centres must ensure that candidates sign and date evidence included in portfolios, as required at external verification.

CPD should be undertaken and recorded on a regular basis linking it to personal development plans and identifying in which area the activity will benefit all involved.

## **NATIONAL UNITS**

**(i.e. Freestanding units which contribute to NPAs or NCs etc.)**

## **TITLES/LEVELS OF NATIONAL UNITS VERIFIED**

*Insert details below*

**THESE UNITS ARE NOT COVERED BY GROUP 266.**

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**General comments:**

**Advice on good practice and areas for further development:**