

National Qualifications 2006

Senior Moderator Report

Subject: Accounting

Assessment Panel: Business Education

The purpose of this report is to provide feedback to centres on moderation which has taken place within National Qualifications in this subject.

NATIONAL UNITS

TITLES/LEVELS OF NATIONAL UNITS MODERATED

DF47 Financial Accounting – H and AH
DF4T Management Accounting – Int1 - H

FEEDBACK TO CENTRES

General comments:

Overall the standard of NABs submitted for moderation, at all levels, was very good.

Moderators found that most centres showed:

1. A good understanding of requirements of the standards for NABs.
2. A high level of compliance with National standards.

Some centres demonstrated:

1. A variety of sampling procedures for the standardisation of internal assessments.
2. Provision of useful advice to candidates on next steps to improve their overall performance in particular topics.

Marking of scripts

1. On the whole scripts were clearly marked and were easy to follow with penalties being correctly applied.
2. Most centres allowed for consequential errors, particularly in the Management Accounting NABs.
3. In some centres, correct answers calculated using an alternative method of calculation were awarded no marks.
4. Marking of theory caused concern to the moderators:
 - a. In some cases theory was too strictly marked.
 - b. In other centres it was over generous with several marks being awarded to the same point.
This did not affect the overall NAB results for those centres.

Advice on good practice and areas for further development:

Submission of NABs

Centres must submit:

1. Copies of NABs used and marking solutions used along with candidate's scripts.
2. Any additional answers accepted by the centre should be annotated on the SQA solutions.
3. Evidence of verbal re-assessment should be noted on the script along with candidate's responses.

Quality Assurance

1. All Centres should introduce a system of Quality Assurance in line with SQA Guidelines for NABS.
2. There should be discussion between marker and verifier prior to verification to agree standards.
3. Evidence of cross-marking could be indicated by:
 - a. Remarking NAB with a different coloured ink.
 - b. Ticking the original mark to show agreement.
 - c. Signing and dating the NAB or a verification box on a checklist.
 - d. Using a cross-marking verification form listing names of candidates.

NB Do not remove evidence of cross-marking from scripts.

4. Where there is a disagreement on marking of scripts details of discussion and decision should be noted.

Marking of Scripts

Centres should ensure that:

1. Actual marks, not ticks should be used to indicate award marks.
2. Marks should appear next to the actual answer.
3. Points being awarded marks in theory should be shown in brackets with the award mark next to the bracket.
4. Centres should ensure that the marking conventions given at the start of each NAB solution are implemented – eg plus/minus, consequential etc.
5. Consequentially correct answers are awarded appropriate marks.
6. Arithmetical errors are penalised.
7. More care is taken in marking theory questions – be careful not to award marks for the same point.
8. Award marks for equally correct theory points not stated in the solution.