

Higher National Qualifications

And

Scottish Vocational Qualifications

Senior Moderator Report

2006

Subject: Accounting & Finance

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

HIGHER NATIONAL UNITS

FEEDBACK TO CENTRES

General comments:

According to the findings of external moderators during visits the centres that have introduced the new awards are generally coping quite well. There seem to be some problems that need ironing out in particular the time allowance of some assessments. The team of moderators has discussed this in their first meeting in the session 2005/06 and has concluded that centres can increase the time allowance of assessments when it is clear that an average student is struggling, but only by 25% at maximum.

Advice on good practice and areas for further development:

Whenever a centre intends to use its own assessment instrument, rather than the Assessment Exemplar produced by SQA, it is strongly recommended that the centre requests prior moderation. If this does not happen, the centre runs the risk that an External Moderator may take the view that the Assessment Specification is not correct and will put a hold on the certification of candidates. This also applies to significant modifications to an existing assessment exemplar.

It is considered good practice to give written feedback on assessments to candidates. The dissemination of this practice should include part-time staff, particularly those working only by evening.

It is also considered good practice to set up a system to record and track student progress.

For an internal moderation system to be considered robust it is necessary to have a formal record of standardization meetings/decisions, and also a record of candidates' names and outcomes/assessments, which have been internally moderated. The sample of work to be internally moderated should be taken from all modes of delivery of the unit and from all candidates, including the ones, which fail or require supported learning.

To enhance the employability of candidates it is advisable that centres keep the software they use up to date. This applies particularly to the SAGE accounting software.

The team of moderators has been alerted to some difficulties with the Assessment Exemplars for the following units:

DE5934 Using Financial Accounting Software - Time allowance too tight and marking scheme difficult to implement. A new exemplar for this unit is now being developed.

DE5D 34 Recording Financial Information – Content too heavy for a 1 credit unit; time allowance for the assessment of Outcome 1 is too tight.

DE5C 34 Preparing Final Accounts – Errors in the Assessment Exemplar, however, a new exemplar is being developed.

HIGHER NATIONAL GRADED UNITS

TITLES/LEVELS OF HN GRADED UNITS MODERATED

DE64 34 HN Accounting Graded Unit 1
DE65 35 HN Accounting Graded Unit 2
DE66 35 HN Accounting Graded Unit 3
DF2W 34 Financial Services Group Award Graded Unit 1

FEEDBACK TO CENTRES

General comments:

For *HN Accounting Graded Unit 1*, seventeen centres presented candidates. The majority of centres coped well and they applied most of the following general criteria of good practice:

- Assessors' judgements are consistent across all candidates.
- Consequential errors are allowed and consistently applied.
- Assessors use marking scheme schedules to record the marks allocated to specific questions.
- There is evidence that internal moderation has been carried out and that written feedback has been given to candidates.

A few problems were encountered with the narrative part of the assessment, with some assessors being over generous in awarding marks for mere lists of relevant points, rather than looking for an extended response. Also, centres should take note that the answers to this part of the paper provided in the assessment exemplar are not intended to be exhaustive or exclusive. Assessors should exert professional judgement in instances where candidates have expressed a level of knowledge consistent with the competencies stated in page 4 of the unit specification.

Centres should be aware that it is contrary to SQA principles to award the minimum grade only for a re-sit attempt.

For *HN Accounting Graded Units 2 & 3*, three centres presented candidates few problems were encountered at moderation.

Advice on good practice and areas for further development:

For Graded Unit 1 centres are encouraged to ask candidates to calculate adjustments to the final accounts as working notes, only showing the final figures on the profit and loss account and balance sheet.

For Graded Unit 2 it is most important that centres ensure that candidates achieve the minimum evidence requirements specified for each stage of planning, developing and evaluating. In addition, centres are advised to identify poor planning and deal with it before a candidate progresses to the next stage.

Centres are advised to take note of the ‘Guidance on grading candidates’ given on page 5 of the unit specification for Graded Unit 2.

Also, centres should ensure that candidates submit an evaluation that is case study specific, rather than unit specific.

Centres could assist the team of external moderators by the use of different colour pens for annotations made by assessors and internal moderators.

The importance of giving written feedback to candidates to aid their learning cannot be overemphasized.

SVQ AWARDS

TITLES/LEVELS OF SVQ AWARDS MODERATED

G3JV 22 SVQ Accounting Level 2

G7CE 22 SVQ Accounting Level 2

FEEDBACK TO CENTRES

General comments:

It was good to see that all centres offering the SVQ Awards in Accounting are generally well organised and have set up robust systems of assessment and internal moderation of candidate evidence. However, there is room for improvement around the margin as the comments that follow demonstrate.

Advice on good practice and areas for further development:

In order to give candidates a better chance of success on an SVQ programme it is very important that centres have documentation in place to give candidates full details of the programme, including facilities available, fee structure, contact details, grievance procedure and the need for commitment. It is considered good practice for centres to pay attention to these aspects of delivering an SVQ programme.

Whenever centres hand out important documentation in relation to a course, which candidates must read, it is good practice to set up a system for candidates to acknowledge receipt of this documentation.

It is considered good practice that assessors map out a plan for assessments with candidates at the start of a module and that a record of this is kept in the portfolio.

It is also desirable that centres use a variety of assessment evidence including observations, simulations, and work based evidence as well as oral and written questioning.

It is considered good practice for centres to ensure that candidates date and sign assessment evidence thereby indicating that it is their own work. A template document could be used for this.

It is also important that all candidates have a witness signatory list inserted in their portfolios to ensure authenticity of work.

Assessors should take care that all assessment evidence is available on the day of a moderation visit.

Scripts should be clearly legible. It is not acceptable that candidates use correcting fluid to paste over an inadequate answer and overwrite it with a more appropriate response.

Assessors should also be aware of the possibility that the standard of response at the first attempt is so poor that additional questioning may get a better response but that in reality this is only achieved through leading questions from the assessor. In such a situation it would be far better to ask the candidate to attempt a similar, but new task.

Although it is accepted that 'Knowledge and Understanding' points are imbedded in simulation exercises and need not be evidenced separately, centres must take care that these are evidenced when an assessor agrees with a candidate that work-based evidence can be used.

Centres may consider a system of encouraging candidates, perhaps through a web site that is regularly updated with tips and hints, or through emails to candidates who have not been able to attend a class.

In order to assist EM's with the completion of the visit report centres should make sure that all the documentation required for this is either available in the room where the EM will work from, or make arrangements for a visit to the HR department.

As far as internal moderation is concerned it is considered good practice in relation to SVQ awards that this is done throughout the academic year so that both assessors and candidates can benefit from constructive comments made in the process.

Centres should also be aware that CPD records should give more detail than just a list of events. Assessors must identify how CPD events will help them to give a better service to candidates.