

Accounting, Administration and IT, Business, Business Management and Economics



This update contains information relevant to your subject and details of the support available to you.

We also publish updates on the new National Courses in the 'Updates and Announcements' section of the relevant [subject pages](#). I would encourage you to make regular use of our subject pages, where you will find support documents, answers to common questions, and links to other areas of interest. You can also sign up for 'My Alerts', SQA's e-mail update service, that notifies you whenever content you are interested in is added or updated on our website. Visit www.sqa.org.uk/myalerts to register.

I hope you find the following update helpful, and please contact me if you have any questions.

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Key messages from Diet 2014-15

Course Reports

We strongly recommend that you read the annual Course Reports for the subject(s) and levels you are teaching. These reports are produced following the annual diet of exams and are published by the end of October. The reports provide informed and valuable comment on the assessment for each Component in the Course, and include a summary of:

- candidate performance in the Course assessment
- areas in which candidates performed well
- areas which candidates found demanding

The reports also contain advice on preparing future candidates, and statistical data relating to grade boundaries. Course Reports are available from the relevant [subject pages](#) of our website.

Verification Key Messages

Key messages from round 2 of verification in session 2014–15 were published over the summer. They are available from the relevant [subject pages](#), where you can access them from the 'Verification and Course Reports' heading in the 'Assessment Support' section.

Documents and assessment support materials

It is important that you read the full suite of documents for your Course, as well as those relating to assessment, and that you refer to the latest versions.

Information on documents and assessment support materials for National 1 to Advanced Higher can be found at www.sqa.org.uk/supportdocuments

National 3 to Higher Unit assessment support

In August 2015, we updated some Unit assessment support materials for National 3 to Higher. This follows feedback gathered from centres during session 2014–15.

Please refer to the 'Notification of Changes' spreadsheets for your curricular area, as these provide a summary of the changes to each document and include details of the revised version numbers. These are available from www.sqa.org.uk/cfesubjectchanges

The use of SQA-produced Unit assessments is not mandatory; however, if you are using them, we strongly encourage you to use the most up-to-date versions. Please note that you may continue to use existing versions of the Unit assessments until the end of session 2015–16 and both will be accepted for verification purposes.

The updated Unit assessment support materials are available from our secure website and you can arrange access to them through your SQA Co-ordinator.

Further information on the reasons for the changes to Unit assessment support, and guidance on the next steps to take, is provided below. This information was also communicated to centres in August 2015.

Subject	Reason for change	Next steps for centres
National 4 Administration and IT	Solutions have been added for each of the Added Value Unit assessments. Each of the tasks now includes a tolerance. Minor amendments have been made to tasks and supplementary files for ease of downloading and clarification of questions. Administrative Practices, package 1 and the combined assessment, package 3 (along with the associated supplementary files) have been amended for clarity and ease of supplementary file downloads.	Centres are advised to download new copies of the revised documents.
National 5 Administration and IT	Minor amendments to all three assessments in package 1 and the combined assessment, package 3. IT Solutions for Administrators has an amendment in task 4; package 3 has an amendment in task 8; the other assessments have amendments within the solutions and the judging evidence tables. Terminology amendments made in the Course Assessment Specification to accommodate International Accounting Standards.	Centres are advised to download new copies of the revised documents. Centres are advised to be aware of these changes.

Higher Administration and IT	Amendment to the judging evidence table for Communication in Administration, Assessment Standard 1.1, to clarify possible answers. Clarification of judging evidence table in IT Solutions for Administrators package 1, and task 4 amended for consistency. There is also a minor amendment to the supplementary file for this package.	Centres are advised to download new copies of the revised documents.
National 3 and National 4 Business and National 5 and Higher Business Management	Minor amendments made to the wording of Assessment Standards in Unit assessment support and Unit Specifications. This relates to methods and types of training and recruitment, and methods and types of market research to achieve consistency throughout all levels. Some questions have been amended, to improve clarity, as a result of these changes. Terminology amendments made in the Course Assessment Specification at National 5 and Higher.	Centres are advised to download new copies of the revised documents. Centres are advised to be aware of these changes.

To find out more about using our Unit assessment support packs, visit www.sqa.org.uk/unitassessment

In September 2015 the following Course and Unit Support Notes were amended:

- Accounting National 5 and Higher
- Administration and IT National 4, National 5 and Higher
- Business National 3 and National 4
- Business Management National 5 and Higher
- Economics National 5 and Higher

In September 2015, an updated version of the [Suggested layouts for financial statements in Accounting Courses for National 5 and new Higher](#) was published. This has minor amendments, but no structural changes.

By the end of October, a further 20 questions and solutions will be available for National 5 Accounting; these will be found under 'Related Information' on the Accounting homepage on our website.

National 5 and Higher Coursework information

In response to feedback, and our experience and reflection of the marking processes during the 2015 examination diet, we have made some minor changes to the mark allocations for National 5 and Higher Business Management Coursework. There is no change to the approach or content of either assignment, nor is there any change to the total marks available. The changes relate to the number of marks available in each section of the assignment and how these marks are awarded.

A summary of the changes to the mark allocations is shown below. Further details on how the marks are awarded can be found in the *Coursework assessment tasks*. These are available from our secure website and you can access them through your SQA Co-ordinator.

National 5		
Section	Current mark allocation	New mark allocation
Background information	5	4
Research methods and sources	6	6
Analysis and interpretation	10	12
Conclusion	4	5
Collating and reporting	5	3

Higher		
Section	Current mark allocation	New mark allocation
Introduction	3	2
Research	4	4
Analysis and interpretation	12	12
Conclusions and recommendations	8	10
Collating and reporting	3	2

National 5 Specimen Question Papers and past paper guidance

The National 5 Accounting Specimen Question Paper was updated in September 2015 to reflect International Accounting Standards.

Advanced Higher documents

In April and May 2015, we updated the mandatory documents, Course/Unit Support Notes and Unit assessment support for Advanced Higher.

Further information on these revisions can be found in the [May 2015 subject update](#) .

You can also view the 'Notification of changes' spreadsheets for National 3 to Higher, and Advanced Higher at www.sqa.org.uk/cfesubjectchanges

In September 2015, the Specimen Question Paper and Marking Instructions for Advanced Higher Accounting were amended.

Advanced Higher Exemplar Question Papers

In December 2015, we will publish Exemplar Question Papers for all new Advanced Higher Courses that include a question paper as part of the Course assessment.

Advice and guidance

Changes to Coursework distribution

Centres are asked to note the following changes to Coursework distribution for National 5 and Higher Accounting and Administration and IT:

- Coursework will be distributed to centres via SQA Secure on 12 February 2016
- National 5 and Higher Accounting Coursework will be uplifted from centres on the March 2016 uplift date
- National 5 and Higher Administration and IT Coursework will be uplifted from centres on the April 2016 uplift date

The uplift for Advanced Higher Coursework for Accounting, Business Management and Economics will be on the April 2016 uplift date.

Accounting update

The new accounting terminology, which has been introduced across Business Education subjects to comply with changes to International Accounting Standards, will also be reflected in the new Advanced Higher Accounting Course. Centres are asked to note that the old accounting terms **will not** be bracketed in the examination paper at this level. We will, however, continue to provide the old accounting terms in brackets for National 5 and Higher level examinations for this coming examination diet. Thereafter, we will inform centres of our decision for diet 2017 onwards.

The 2016 examination paper for Advanced Higher Accounting will follow the format adopted in the Exemplar Question Paper, due to be published in December 2015. Centres are asked to note that International Accounting Standard 1 applies to all concepts and layouts used.

Accounting — VAT treatment of cash discounts

HMRC has introduced changes from April 2015 for the VAT treatment for prompt payment discounts. The effect is that VAT must now be calculated on the consideration actually received, rather than on any discounted price.

This has an impact on the delivery of learning and teaching, as well as on several Units and Unit assessments provided by SQA. We will be taking steps to amend Units and Unit assessments in due course and will notify centres as this is done. In the meantime, centres are asked to note that it will be acceptable for the purposes of verification, to apply either the old or the new method of calculating the VAT on discounts for Unit assessments for this session.

Coming up in 2015–16

Understanding Standards 2015–16

From the end of October 2015, we will publish further Understanding Standards packs for National 1 to Higher. These packs contain candidate evidence and commentaries for Unit assessment and internally assessed components of Course assessment.

From November 2015 to January 2016, we will hold subject-specific Understanding Standards events for teachers and lecturers. The main focus of these events will be on Course assessment at Higher. Understanding Standards events for Business Education subjects at Higher will take place on the following dates:

- Administration and IT — 24 November 2015, Stirling
- Business Management — 1 December 2015, Stirling
- Economics — 4 December 2015, Stirling
- Administration and IT — 25 January 2016, Stirling
- Accounting — 26 January 2016, Stirling
- Business Management — 29 January 2016, Stirling

Materials from the recent Nominee training events will also be published on our website.

For more information, visit www.sqa.org.uk/understandingstandards

Details of the Understanding Standards materials for each subject are available from the [subject pages](#)

National 4 Added Value Units

You now have the option of developing your own National 4 Added Value Unit assessments for use with candidates.

Please note that this is not a requirement and you can continue to use SQA-produced Added Value Unit assessments. Most SQA-produced Added Value Unit assessments already allow considerable flexibility in the choice of a context for the assessment, while some provide a context that you can change.

If you choose to develop your own Added Value Unit assessment, we strongly advise submitting it to us for prior verification before using it with candidates.

Further information can be found at www.sqa.org.uk/unitassessment

Marker recruitment opportunities for 2016

We are now accepting Marker applications from teaching professionals to contribute to the 2016 examination diet. If you are interested in joining us as a Marker please visit the [appointee opportunities section of our website](#) where you will find a marker advert for all subjects and levels, with details of the role.

Our current Markers will confirm to you that the experience of marking helps increase their awareness of the demands of Course assessment and that marking is excellent professional and personal development.

Please check www.sqa.org.uk/appointees regularly for other appointee opportunities which may be of interest to you.

Contact us

For centre enquiries, please contact our Customer Support Team:

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