

Moderation Feedback - Central

Assessment Panel:

Accounting and Finance

Qualification area

**Subject(s) and Level(s)
included in this report**

**Accounting and Finance
Intermediate 2,
Higher,
Advanced Higher**

Central Moderation

General comments on central moderation activity

This went well and we completed 46 packets of script in almost exactly the two days allowed.

No centres were turned down — but some developmental advice was offered.

Specific issues identified

- 1 NABs were sent with most packets — but sometimes the solution was missing.
- 2 In the spreadsheet question, sometimes the absolute cell reference was not used, and also the most sophisticated application of formulae were not employed.
- 3 Some candidate work continues to be in pencil.
- 4 Where there is a format, such as table or report structure, which the question requires this must be followed.
- 5 There is little evidence of internal moderation — or of how that system operates.

Feedback to centres

- 1 Do please send one NAB with solution for each level: a set of NABs is not required. On this occasion, no centre used their own instruments of assessment.
- 2 We can only work with Pass/Fail/Withdraw: “incomplete” is not a result category.
- 3 Most marking was clear and efficient — but it is important to show exactly where the marks are generated in the candidate work.
- 4 **Format:** Where the question asks for a report or a table, this must always be done.
- 5 All candidate working should be shown: sometimes this was missing.
- 6 In spreadsheets, absolute references for cells is best, and the power of this tool should be fully exploited.
- 7 Where the question has a format, answers should not depart from this.
- 8 If a response is worth ‘0’ please show this.
- 9 A reference to internal moderation would be useful — and good practice.