

Moderation Feedback - Central

Assessment Panel:

Business Education

Qualification area

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

Standard Grade Accounting and Finance

Central Moderation

General comments on central moderation activity

There were only four moderators this year due to fewer centres being moderated.

The use of the Hilton hotel for procedures was a welcome change and everything went smoothly. All centres had submitted materials on time.

Specific issues identified

Spreadsheets — yet again this year there was a centre which submitted candidates' work with no spreadsheet task. This was awarded a Grade 2, when in fact a Grade 8 should have been awarded.

A number of centres are allowing candidates to use spreadsheets for almost all of the tasks, which is acceptable, but the level of assistance being given in these spreadsheets appears to be greater than it should. Candidates at Credit level should be given the skeleton of the account and be expected to key in details, dates, figures, etc – only formulae should be entered by the teacher. The amount of information keyed in by the teacher would obviously increase at General level and again at Foundation level. I did suggest last year that centres submit templates for any tasks produced on spreadsheet so that the moderators can assess how much assistance the candidate is actually getting.

Method of marking — there was a big improvement in the way in which teachers marked the scripts. The scripts were, on the whole, very well marked and only in a small minority of cases did the moderators find it difficult to determine where and why the marks were awarded. However, it is still disappointing to note, despite being highlighted in previous years, that some centres are just ticking questions and awarding a total mark at the end.

There were a couple of instances where a teacher had transferred the marks into the wrong section of the flyleaf and consequently the wrong weightings were applied to the scripts. There was also one centre that applied the wrong cut-off scores to scripts, again this was highlighted last year.

Excessive penalties are still being applied for things like omission of/wrong dates, nomenclature, balances, etc in the HI, whereas the marking of the KU elements of the project tends to be rather more generous.

Feedback to centres

Centres should be reminded that:

- ◆ Cut-off scores are 75% for the upper grade and 50% for the lower grade at each level.
- ◆ Failure to submit the **designated task** on spreadsheet results in a Grade 8 being awarded, even if all other tasks have been done on spreadsheet.
- ◆ Marks should be transferred carefully to the flyleaf and into the correct section so that the correct weighting is applied.
- ◆ Maximum penalties should be applied within a question for omission of/wrong dates, nomenclature, extraneous items, etc. In ledger accounts, the marks are awarded for the double entry, NOT the calculation of the running balance.
- ◆ Marks should be allocated to each figure/label gaining marks and totalled at the end (as per the marking scheme issued by SQA).
- ◆ Candidates can be given the correct Trial Balance prior to attempting the final accounts, or the correct final accounts prior to attempting the ratios. If this is the case, please indicate this on the script.