

## Accounting: Advanced Higher, Higher, Intermediate 2, Intermediate 1

Headroom Provided by NABs	Orientation of Grade Descriptions	Basis of evidence for Estimates, Absentee consideration and Assessment Appeals
60% threshold — some headroom	Mixture of task and output	<p>Evidence for Estimates, Absentee consideration and Assessment Appeals at all levels must mirror the nature, range and scope of the external papers, and estimates of candidates' performance should be based on the Course Grade Descriptions.</p> <p>There are two approaches to the provision of evidence for Estimates in Accounting. Evidence can arise from performance in NABs and/or a confidential question paper.</p> <p>(i) The NAB assessment for each Unit is of an end-of-Unit type assessment comprising a number of individual computational and theoretical questions set within familiar contexts and designed to assess candidates' performance across the whole range of the Unit content. Such NABs require a threshold of 60% for a pass and, therefore, provide some headroom for candidates to provide grade A or B type answers. The NAB assessments demonstrate achievement in the outcomes for each Unit.</p> <p>It is likely that candidates will have completed one Unit and a substantial part of the second Unit by the time Estimates require to be submitted. NABs will provide some evidence of achievement but require to be supplemented with additional evidence. It is recommended that Estimates of attainment in the external assessment should be based on additional evidence generated through the use of a summative assessment, for example, a confidential question paper.</p> <p>(ii) The summative assessment should draw equally from both Units of the Accounting course and include a range of questions of varying demand, some of which should integrate across the subject content of the Course or be set in more complex contexts. For example, at Higher the paper must consist of two compulsory questions drawn from the topics outlined in the <i>Course Assessment Specification</i>. Questions should be designed to provide the candidates the opportunity to demonstrate attainment, at A, B or C levels, as exemplified in the Grade Descriptions in the Arrangements document.</p> <p>Evidence assembled in support of an Assessment Appeal should cover the Course content. A good performance in the NAB Unit assessments at the appropriate level will lend weight to an Appeal. However this NAB evidence <b>must be</b> supplemented by additional evidence in the form of a confidential summative assessment which mirrors the nature, range and scope of the external assessment question paper.</p> <p>Centres preparing these confidential summative assessments usually take questions from SQA past papers. A judicious selection of questions should be made from a minimum of three past papers and these questions must show some degree of modification other than a simple name change. Past papers in their entirety will not be accepted as evidence for appeals.</p>

### Contact

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## **Summary: Evidence requirements for Estimates, Absentees and External Assessment Appeals**

### **Estimates**

Centres make Estimates of their candidates' expected attainment in National Courses. You should take care to ensure that Estimates reflect candidates' abilities against the requirements of the Course, not just the requirements for the Units which make up the Course.

Since Estimates relate to achievement of a Course, the assessment instruments which are used to generate evidence for Estimates should allow candidates opportunities to demonstrate attainment against the requirements for the Course. Assessment instruments which assess candidates' abilities against the outcomes of National Units can help with making decisions about Estimates. However, NABs cannot normally, on their own, generate sufficient evidence of how a candidate can perform against the assessment criteria (eg retention, integration) for a Course.

### **Absentees and External Assessment Appeals**

Submissions for Absentee consideration and Assessment Appeals must be supported by valid, reliable evidence of the candidate's demonstrated attainment against the requirements for the externally-assessed components of the Course.

No past papers, including SQA past papers, will be accepted in their entirety as the assessment instrument used to generate evidence for Absentee consideration or External Assessment Appeals. However, questions selected carefully from a minimum of three past papers, preferably adapted (to ensure the breadth and depth of coverage required to satisfy the Course Grade Descriptions) can be combined to form a valid assessment instrument.

Where a centre is submitting Appeals for a significant proportion (ie more than 10%) of a cohort, it should send with the Appeals a rationale explaining why these candidates did not perform to the standard expected in the externally assessed component(s). Rationales will be used by Examiners to assist decision-making.

Evidence submitted for Absentee consideration and External Assessment Appeals must include:

- ◆ a copy of the assessment instrument(s) with details of the source of questions used (eg past papers) and associated marking schemes with cut-off scores which have been applied
- ◆ evidence which has been generated by these assessment instrument(s), before the date of the external assessment, and which has been marked in accordance with the marking schemes provided
- ◆ a clear indication of the completion date for each piece of evidence

It is the responsibility of centres to ensure the validity, reliability and security of assessment instruments, and authenticity of candidate evidence used for Estimates, Absentee consideration and External Assessment Appeals.