



# **Assessor's guidelines for the SVQ in Accounting at level 3**

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# About this guide

This guide provides some practical examples of how to assess your candidates for the **SVQ in Accounting at level 3**. You may be able to think of other ways of assessing your candidates and recording your decisions about their competence.

Using assessments based on these examples does not guarantee successful verification — it is still your responsibility to ensure that internal quality assurance procedures are followed.

# Introduction

This introduction provides a brief overview of SVQs and how they are assessed in the workplace. If you are already familiar with the concept of SVQs, you may wish to go to the next section.

## About SVQs

Scottish Vocational Qualifications (SVQs) are work-based qualifications which set the level of occupational competence for each sector of the economy. The qualifications have been designed by standards-setting bodies made up of experienced practitioners who represent employers, professional bodies, trade unions, education and voluntary organisations.

Each standards-setting body is responsible for developing national standards which define *what* employees (or potential employees) must be able to do, *how well*, and *in what circumstances*, to show that they are competent in their work.

Each SVQ which a standards-setting body develops has to fit into a broad framework which allows qualifications in the UK and throughout Europe to be compared. SVQs are specified at five levels which reflect the various technical and supervisory skills knowledge and experience, which employees should have as they progress in their industry.

### Explanation of levels

- Level 1** Defines competent performance in a range of activities which are largely routine and predictable.
- Level 2** Specifies that competent performance must be shown in a broader range of work activities which are less routine and predictable. The employee will have more autonomy and responsibility, and may have to work as part of a team.
- Level 3** Specifies that competent performance must involve the employee in carrying out a broad range of varied work activities, most of which are complex and non-routine. There is considerable autonomy and responsibility, including the possibility of controlling or guiding others.
- Level 4** Specifies competence as complex technical or professional work activities which require a substantial degree of personal autonomy or responsibility. Managing staff and other resources is often involved.
- Level 5** Specifies competent performance as involving the employee in carrying out a significant range of activities in a wide variety of situations which are often unpredictable. Substantial responsibility and autonomy is involved in the work, which requires decision-making in the allocation of resources and the work of others. This will require complex skills such as analysis, design and evaluation.

## How are standards defined in SVQs?

All SVQs consist of standards which can be broken down into various parts.

**Units** define the broad functions carried out in the sector, and are made up of a number of **Elements**. These **Elements** describe the activities which employees have to perform, and will require candidates to demonstrate certain skills or knowledge and understanding.

The quality of performance in what people must be able to do — how well they have to perform — is described by **Performance Criteria**. These may also be called **statements of competence** or **what candidates should do**.

The section on **knowledge and understanding** says what candidates must know and understand, and how this knowledge applies to their jobs.

You may also come across standards containing statements on **scope**. These statements could, for example, list the equipment that candidates are expected to be familiar with and use in their occupational area.

Increasingly, you may see changes to this format as standards become more user-friendly and are written in plain English. For example, there may be some standards containing **range statements** or **Evidence Requirements**, but over time these should disappear. You may, however, find that information on the context, nature and amount of evidence which is required to prove competence (which used to be given in range statements and Evidence Requirements) is now defined in the **assessment guidance** for the qualification. Assessment guidance is drawn up by the awarding body and is packaged along with the standards to form the SVQ.

## Who is involved in SVQs?

There are several roles:

- ◆ **the candidate:** the person who wants to achieve the SVQ (eg an employee)
- ◆ **the Assessor\*:** the person who assesses the candidates and decides if they are competent (eg supervisor)
- ◆ **the Internal Verifier\*:** an individual nominated by the centre (eg a company) who ensures that Assessors apply the standards uniformly and consistently (eg supervisor's line manager)
- ◆ **the External Verifier\*:** an individual appointed by SQA who ensures that standards are being applied uniformly and consistently across all centres offering the SVQ

\*Assessors and Verifiers in centres will be asked by SQA to prove they have the appropriate occupational competence to assess and verify the SVQ. Occupational

competence has been defined by the standards-setting body in the assessment strategy for this SVQ — see SQA's website: [www.sqa.org.uk](http://www.sqa.org.uk).

Assessors and Verifiers are also expected to obtain an appropriate qualification in assessment and verification — this can be the Assessor/Verifier Units (the national standards for assessment and verification) either in their current format or as 'D-Units', or an alternative qualification which SQA also recognises.

## **The steps involved in assessing a candidate for an SVQ**

In deciding whether a candidate should get an SVQ, you will go through these stages:

- ◆ planning for assessment
- ◆ generating and collecting evidence of the candidate's competence in the Units
- ◆ judging the evidence of the candidate's ability and making an assessment decision based on the evidence
- ◆ recording the assessment decision and the candidate's achievement

# 1 The SVQ in Accounting

The SVQ in Accounting at level 3 was developed by the Accountancy Occupational Standards Group (AOSG)<sup>1</sup>, and is intended for people in industry or in the business and finance sector.

These people may be working in an accounts department or in a financial control department. They will require skills and knowledge in recording income, payments and receipts, preparing ledger balances, and generally contributing to management control of costing and financial transactions.

The SVQ is designed to be assessed in the workplace, or in conditions of the workplace. Examples of the settings or centres in which the SVQs are likely to be delivered include training centres and colleges.

## Structure of the SVQs

The five Units which form the SVQ in Accounting at level 3 are:

<b>SQA Ref</b>	<b>SSC Ref</b>	<b>Title</b>
F4H4 04	5	Maintaining Financial Records and Preparing Accounts
F4H6 04	6	Recording and Evaluating Costs and Revenues
F4H8 04	7	Preparing Reports and Returns
DE8W 04	21*	Working with Computers
D78X 04	22*	Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment

\* If these Units were completed at SVQ Accounting at level 2 there is no requirement to repeat them.

All Units are mandatory, and there are no optional Units.

## An assessment strategy for the SVQ

As part of its review of the SVQ, the standards-setting body AOSG has developed an assessment strategy which defines a range of requirements:

- ◆ the fitness of purpose
- ◆ quality assurance and quality control
- ◆ assessment and simulation
- ◆ the competence and development of Assessors and verifiers

The relevant parts of the assessment strategy are available on SQA's website: ([www.sqa.org.uk](http://www.sqa.org.uk)), and both SQA and centres must comply with these requirements.

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<sup>1</sup> AOSG comes under the footprint of Financial Services Skills Council from 1 April 2008

## Why would people be interested in the SVQ?

People will take SVQs for a variety of reasons: to gain promotion, to prove their job competence, or for personal development. There will be other reasons too. One of the first things to do is to find out why your candidates want to do the SVQ, and to advise them of the appropriateness of the qualification. If anyone is acting as a coach or mentor to your candidates, they might help you to do this.

## How do candidates begin?

### Choosing the SVQ

You should make sure that candidates get guidance before starting out on an SVQ — they need advice to ensure that their existing job remit, skills, experience, and their plans for progression, are matched to the SVQ selected. It does not have to be you as the assessor who carries out the matching process, but whoever has responsibility for this should ensure that the assessment opportunities available to the candidate are also considered.

### An example

Helen Moor was employed for 11 years on a part-time basis by a small property maintenance company. She had sole responsibility for all the book-keeping functions of the business. The company was acquired by a large construction company and Helen started work in a new role as an Accounts Assistant eighteen months ago. After discussion with her new manager, Helen decided to undertake some formal training. A local training provider suggested that she undertake the SVQ in Accounting at level 2. This qualification recognised Helen's existing skills and experience as well as giving her a nationally-recognised qualification from which she was able to progress to other levels. She has successfully completed the SVQ in Accounting at level 2 and has moved on to level 3. She has recently been given additional responsibilities and has gained a wider experience of Accounting.

She has three Units to complete:

- ◆ Unit 5: Maintaining Financial Records and Preparing Accounts
- ◆ Unit 6: Recording and Evaluating Costs and Revenues
- ◆ Unit 7: Preparing Reports and Returns

*Because Helen has completed Units 21 and 22 at level 2 she does not have to complete them again.*

The training provider, who will act as assessor for the SVQ, matched Helen's new job remit against the requirements of the SVQ at level 3 and concluded that Helen would be able to generate sufficient workplace evidence to prove competence in the following Units:

- ◆ Unit 5: Maintaining Financial Records and Preparing Accounts
- ◆ Unit 7: Preparing Reports and Returns

Helen was given guidance on how to generate evidence to prove her competence and on how to compile a portfolio.

*Maintaining Financial Records and Preparing Accounts*— this Unit is assessed both by an independent assessment **and** evidence of workplace competence. The independent assessment is provided by SQA and administered by the centre. Additionally, the candidate should generate sufficient work-based evidence to cover the requirements of this Unit. If there is little, or no workplace evidence available, the assessor can use simulations of workplace activities plus additional evidence as required. Additional evidence can be generated through questioning, personal statements, witness testimony and so on.

Helen's current work experiences could be used to generate sufficient work-based evidence but a simulation of a work situation may be used where Helen's work experience does not match the criteria for competence in the Unit.

Some of the evidence required for *Recording and Evaluating Costs and Revenues* could be generated from Helen's work, but most of the Elements and range statements would need to be assessed by simulating a work situation. The simulated tasks would be prepared by the assessor, and Helen would undertake them in her workplace under the assessor's supervision. This Unit is also assessed both by an independent assessment **and** evidence of workplace competence. The independent assessment is set by SQA and can be downloaded from SQA's secure website for administration by the centre.

Additionally, the candidate should generate sufficient work-based evidence to cover the requirements of this Unit. If there is little, or no workplace evidence available, the assessor can use simulations of workplace activities plus additional evidence as required. Additional evidence can be generated through questioning, personal statements, witness testimony and so on.

Evidence for *Preparing Reports and Returns* would be generated in the workplace under the supervision of Helen's line manager. Having undertaken a recent SVQ in Accounting, he has a working knowledge of the standards and has agreed to mentor Helen as she works towards the SVQ.

All of these arrangements were agreed by everyone and then were written up in an assessment plan for Helen.

## 2 Preparing to assess the SVQ

This section offers practical advice on how to begin to go about assessing your candidates for the SVQ in Accounting at level 3. This advice is offered as examples of good practice — you may develop your own approaches to assessing your candidates which also work well.

### **Your role and your candidate's role**

Assessing the SVQ will involve several stages. Both you and the candidate should be clear on your roles in the assessment process before you begin.

#### **Your role**

- ◆ ensure candidates understand what is to be assessed and how it is to be assessed
- ◆ ensure the conditions and resources required for assessment are available
- ◆ help candidates to identify and gather evidence
- ◆ observe and record candidates carrying out the activities described in the standards — records should say what has been observed, how it was carried out, and what it demonstrates
- ◆ assess products of the candidate's own work
- ◆ question candidates and record results
- ◆ help candidates to present evidence
- ◆ authenticate the evidence candidates provide
- ◆ judge evidence and make assessment decisions
- ◆ identify gaps or shortfalls in candidates' competence
- ◆ provide feedback to candidates throughout the assessment process
- ◆ record achievement

#### **Candidates' role**

- ◆ prepare for assessment — become familiar with the standards, what is to be assessed and how it is to be assessed
- ◆ help to identify sources of evidence and how these could be assessed
- ◆ carry out activities, and/or produce products of own work, and/or answer questions
- ◆ gather and present evidence
- ◆ receive and act on feedback from the assessor

## Planning

In planning for assessment, you will find it helpful to meet with your candidate and plan what is to be assessed, in what way, and when and where the assessment is to take place. This discussion can be confirmed in the form of an agreed assessment plan between you and your candidate.

You should treat assessment plans as working documents — they can be updated and changed as you review progress with your candidate.

As you are planning assessment, don't forget to make the most of opportunities to *integrate* assessment. This means planning to assess an activity which draws on the contents of different Units or Elements. It can be a practical and cost-effective way of assessing your candidate's competence.

If you are a new assessor working towards your A/V Units (the national standards in assessment and verification) you will need copies of completed assessment plans as part of your evidence.

To help you plan for assessment, we have produced an assessment plan which covers Unit 5: *Maintaining Financial Records and Preparing Accounts* (Element 1).

It should be noted that it is extremely common in the accounting profession for candidates to be in a position to provide evidence for Unit 5 **OR** Unit 6 fairly easily. It is not so usual for candidates to be able to provide evidence for both and as a result assessors often must use simulation or other means of assessing candidates for these Units.

## Assessment Plan

Unit: 5 Elements : 5.1						
Activities	PCs	Range statements	Method of assessment/Sources of evidence	Date of assessment	Evidence already available	Links to other Units (PCs and range)
Planned observation of the candidate in the workplace using a computerised accounting package. This will include the input of data from source documents, the preparation of fixed asset register and posting to the correct ledger accounts. It will also involve a walk through observation whereby physical presence of fixed assets is confirmed.	5.1A 5.1B 5.1C 5.1D 5.1E 5.1G 5.1H 5.1I	Asset Register Books of original entry Ledgers  Straight line depreciation Reducing balance depreciation	Observation	20/04/08	No	
Questioning for knowledge and understanding not apparent from performance to be identified from 2nd review						

Assessor's signature: Bushra Afzal

1st review due: 20/04/08

Candidate's signature: Helen Moor

2nd review due: \_\_\_\_\_

Date of agreement: 01/04/08

Date of completion: \_\_\_\_\_

## Selecting methods of assessment

The methods of assessment you use should be valid, reliable and practicable:

- ◆ by *valid* we mean that the assessment method should be appropriate to the standards
- ◆ by *reliable* we mean that the assessment method should ensure consistent results when used with different candidates, different assessors and on different occasions
- ◆ by *practicable* we mean that the method ensures that the assessment makes best use of available resources, equipment and time

Before you assess a candidate, you must make sure that the methods of assessment you have chosen to use, along with any assessment materials (such as questions and sample answers) have been agreed within your centre through its system of internal quality assurance. This system is often called *internal verification* — its purpose is to help to ensure that assessment methods are valid, reliable and practicable.

There are both benefits and challenges when you are assessing SVQs in the workplace, or in conditions in the workplace. When you select methods of assessment, you should try to offer the candidate the benefits of workplace assessment and minimise any potential difficulties.

The benefits might be:

- ◆ credit is given for tasks performed without the need for formal assessment
- ◆ assessment progresses at candidate's own speed
- ◆ candidate can be assessed in the workplace — cost benefit for employer/time benefit for candidate

The challenges might be:

- ◆ confidentiality of workplace evidence
- ◆ constraints on the amount of time the assessor can spend in the workplace
- ◆ pressure on the candidate from being assessed in the normal working environment with colleagues aware that performance is being assessed
- ◆ inability of the organisation to let candidate switch between job roles to generate a variety of workplace evidence

### **An example**

You may agree to assess a candidate who has to demonstrate how to consult with others and orally communicate with clients. This can be done by observation of the candidate. If you are an assessor who works alongside the candidate, you are well placed to undertake the observation whenever a suitable situation presents itself. You can question the candidate afterwards, using a checklist to monitor performance and, for example, adherence to company policy.

## **Methods of assessment**

Assessment can involve a range of assessment methods. For SVQs, some of the most commonly used methods are observation, product evaluation, and questioning.

### **Observation**

Observation by an assessor is considered to be the most valid and reliable method of assessment. It can be organised in a variety of ways:

- ◆ working alongside the candidate
- ◆ arranging to visit when naturally-occurring activities are carried out by the candidate
- ◆ arranging for activities to take place

Observation by the assessor can often be supplemented by other assessment methods, such as questioning. For example, it may be appropriate to ask oral questions of candidates as they carry out naturally-occurring activities. For example:

- ◆ as you observe a candidate filing source documents, it may be appropriate to ask questions on document retention and security
- ◆ a candidate being observed receiving a telephone call refuses to disclose an outstanding account balance on a debtor's account and instead offers to post a current statement out to the named debtor. It may now be appropriate to question the candidate on company policy and client confidentiality

### **Product evaluation**

As candidates work towards achieving the SVQ, they will produce evidence in the form of products of their work. The nature of this evidence can vary widely depending on what the candidate's job entails, but examples of product evidence include:

- ◆ copies of letters sent to customers as specified in the range
- ◆ statements of account sent to debtors
- ◆ copies of quotations, sales orders, copy invoices, purchase orders, invoices prepared by candidate in the workplace

## Questioning

Candidates have to show that they can meet the knowledge specifications for the SVQs. For these SVQs, knowledge and understanding is specified for each Unit. Much of a candidate's knowledge and understanding will be apparent from what they do or produce as part of their work, but this will not always be the case, and questioning can be a useful way of confirming what candidates know and understand.

Questions can be asked in a variety of forms, such as oral questions, short answer written questions, and multiple choice.

You should be careful that the method of questioning does not go beyond the competence required for the SVQ and become a barrier to fair assessment. For example, some candidates will feel more comfortable with oral questions than written.

A candidate who is required to demonstrate a basic understanding of data protection could be questioned on company policy relating to third party queries. So, were a call to be received from anyone other than the client, the client's confidentiality would have to be preserved and no information should be disclosed. It may well also be against company policy to disclose information over the telephone or via unsecured e-mail, without the client's prior agreement.

You could question the candidate on their organisation's policy and procedures. The candidate could also be asked to explain company procedure for accessing files and documents, and about where these are securely stored and who has access to the documents in file.

## Other methods of assessment

These methods, like questioning, are often used for authentication. See Section 3 for more about authenticating candidates' evidence.

### Personal statements

You might sometimes find it helpful to ask a candidate to give an account of why they did an activity in a certain way or how they produced a product of their work. This is often called a *personal statement*. You should take care to ensure that by asking candidates to produce such statements, you are not asking them to demonstrate competence beyond what is required by the standards. You should also be selective in the use of personal statements, and make sure they have not

been produced as a substitute to a more valid, reliable and practical method of assessment.


### **An example**

A candidate produces a written report for a management meeting but, due to client confidentiality, cannot disclose all, or part of, the document. A personal statement from the candidate could provide enough evidence of competence for all or part of a Unit's Elements and/or range.

### **Witness testimony**

For practical reasons, you may not be able to observe all the activities carried out by your candidates, but might feel that other people would be able to provide a statement on what your candidates have been doing or producing as part of their work. Statements of this kind are called *witness testimony*, and are often used to support other evidence produced by candidates. If witness testimony is used, you should, ideally, identify witnesses and opportunities for using their testimony as part of assessment planning.

You should bear in mind that the weight of the evidence will vary, depending on the knowledge and expertise of the person providing the witness testimony. You will have to take these factors into account as you make your judgement.

Strongest	Someone with considerable occupational expertise in the candidate's area of work and who is familiar with the standards. This person may also be an Assessor or Internal Verifier qualified with the A/V Units or 'D-Units'.
	Someone with considerable occupational expertise in the candidate's area of work and who is familiar with the standards.
	Someone with considerable occupational expertise in the candidate's area of work, but with no knowledge of the standards.
	Someone who may be a colleague of the candidate, but with no knowledge of the standards.
	Weakest

Witness testimony is unlikely to be sufficient in itself for a decision about the candidate's competence, and would normally be supplemented by questioning candidates.

### **An example**

A candidate is asked to produce evidence of ability to communicate politely and effectively with customers regarding accounts, using relevant data from aged debtors analysis sheets. It may be difficult to assess the candidate's response if you, the assessor, are not always in the workplace. You might decide that the candidate's supervisor or line manager is best placed to observe performance. That person could then agree to provide a witness testimony confirming the candidate's performance in the workplace. The testimony should be supplemented by questioning the candidate — the number and depth of questions used will depend on the credibility of the witness who provided the statement.

### **Simulation**

*Simulation* is any structured assessment exercise involving a specific task which reproduces real-life situations.

On some occasions, it may not be practical to assess a candidate in real work. Examples might be where the standards require candidates to carry out emergency or contingency procedures, or where client confidentiality is an issue, or where a candidate's job role does not cover all aspects of the qualification.

The AOSG has defined what it regards as simulation, and has specified in the standards when simulation is and is not acceptable. The standards also state when candidates must demonstrate competence in the workplace. For more details on simulation and what constitutes performance in the workplace, look at the assessment strategy on SQA's website: [www.sqa.org.uk](http://www.sqa.org.uk).

### **An example**

In Unit 7, Element 7.3, the range requires that candidates use a manual recording system for VAT. It is not uncommon for a candidate to only use a computerised accounting package in the workplace. Manual competence could be assessed by a series of simulated tasks set by the assessor to ensure that the whole range is covered. Evidence generated by the simulated tasks would be kept in the portfolio.

This same simulation could be devised to also cover the requirements of Unit 7.2 in relation to preparing a return on a standard form.

Any underpinning knowledge and understanding could also be incorporated in the simulated material by inclusion of a series of short-answer questions.

### **Other sources of evidence**

Other sources of evidence can be previous experience or learning, case studies or assignments.

SQA's *Guides to Assessment and Quality Assurance* (see section 5) have more advice on methods of assessment and how to ensure that your assessment is valid, reliable and practicable.

### 3 **Generating evidence**

The methods of assessment you use should generate sufficient evidence to demonstrate the candidate's competence.

We described earlier the circumstances in which you might choose to use different methods of assessment. Starting on the next page, this section gives you examples of forms which you can use to record and present evidence of:

- ◆ observation (by the assessor)
- ◆ questions and candidate responses
- ◆ personal statement (produced by the candidate)
- ◆ witness testimony

There are blank forms which you can copy and use in assessment in Appendix 1.

## **Observation**

For observation, note that the form asks you to record the skills and activities observed. This helps you to make a judgement on how the activity was carried out and what it demonstrates.

# Observation record

Unit/Element(s): 5.1

Candidate: Helen Moor

Date of observation: 20/04/2008

Evidence index no: 20

Skills/activities observed	PCs covered:	Range covered:
Using a computerised system to gain entry to fixed asset records.	5.1 A	Asset register
Input invoices into the correctly coded account.	5.1 A	Books of original entry
A discrepancy arose naturally during the observation and this was correctly referred to supervisor, this related to authorisation for the purchase of a printer.	5.1 C 5.1 E 5.1 I 5.1 H	Ledgers
Documents were filed and stored according to company procedure.	5.1 G	
Data posted to relevant ledger accounts and new account balances were obtained. Depreciation calculations were made according to company policy across various asset groups.	5.1 A 5.1 D	Ledgers Asset Register Books of original entry
Physical verification of assets was completed, where the computerised records were used as a starting point to check	5.1 B	Asset register

## Knowledge and understanding apparent from this observation:

- 1 The types and characteristics of different assets and key issues relating to the acquisition and disposal of capital assets (Element 5.1)
- 2 The relevant legislation and regulations (Elements 5.1, 5.2 and 5.3)
- 3 The main requirements of relevant Statements of Standard Accounting Practice and Financial Reporting Standards (Elements 5.1, 5.2 and 5.3)  
The accounting treatment of capital items sold, scrapped or otherwise retired from service (Element 5.1)
- 12 How to use plant registers and similar subsidiary records (Element 5.1)
- 13 How to use the transfer journal (Elements 5.1 and 5.2)
- 14 The methods of funding: part exchange deals (Element 5.1)  
The distinction between capital and revenue expenditure and what constitutes capital expenditure (Element 5.1)
- 26 The function and form of accounts for income and expenditure (Element 5.1, 5.2 & 5.3)  
The ways the accounting systems of an organisation are affected by its organisational structure, its administrative systems and procedures and the nature of its business transactions (Elements 5.1, 5.2 & 5.3)

**Other Units/Elements to which this evidence may contribute:**

**Assessor's comments and feedback to candidate:**

Not all of the range statements were covered during this observation. As agreed at the end of the observation period the gaps will be assessed.

I can confirm the candidate's performance was satisfactory.

**Assessor's signature:** *Bushra Afzal*

**Date:** *20/04/2008*

**Candidate's signature:** *Helen Moor*

**Date:** *20/04/2008*

## **Questions and candidate responses**

This form can be used to record any questions you might ask the candidate to establish what they know and understand. You should note the candidate's responses on this form too.

Note that there is a space near the top of the form for you to record when, where, how and why you asked the questions.

Where you want to give the candidate written questions, this form could also be used.

## Record of questions and candidate's answers

<b>Unit:</b> 5 Maintaining Financial Records and Preparing Accounts	<b>Element:</b> 1 <b>Range:</b> Asset Register & Depreciation	
<b>Evidence index number:</b> 23		
<b>Circumstances of assessment:</b> these questions are to be supported by short written answers.		
<p><b>List of questions and candidate's responses:</b></p> <p><b>Q: How often can you change the method of depreciation that you use to calculate depreciation on a group of assets?</b></p> <p><b>Response:</b> I have never changed the method. We need to keep it the same every year because we can look at the costs over a period of time and compare them over the years. It's an accounting requirement to be consistent about the way we calculate depreciation.</p> <p><b>Q: Why do you keep an asset register?</b></p> <p><b>Response:</b> Because we need to know what assets we have in the business. We need to make sure that we use them all and don't have any that we no longer use because that means that we would have money spent on things we don't use and that's not efficient.</p>		
<b>Assessor's signature:</b>	<i>Bushra Afzal</i>	<b>Date:</b> 21/04/08
<b>Candidate's signature:</b>	<i>Helen Moor</i>	<b>Date:</b> 21/04/08

## **Candidate's personal statement**

If a personal statement is being used as evidence, it should be completed by the candidate. The statement should record what they did, how and why they chose to carry out an activity or produce work in a certain way. Where other people may have been present during an activity and they may be able to provide witness testimony, the candidate should record how the statement links to other evidence in the column provided.

## Personal statement

Date	Evidence index number	Details of statement	Links to other evidence (enter numbers)	Unit, Elements, PCs covered. Identify range also covered
18/03/08	21	<p>I was asked to prepare figures for my supervisor along with a brief report commenting on the results of calculating ratios which are to be included in the submission for the Office for National Statistics (ONS) for our industry.</p> <p>I calculated the gross profit ratio, the net profit ratio, the expenses ratio, return on capital employed, debtor's collection period and creditor's payment period.</p> <p>I had to compare the results with those from last year and write a report to explain what the differences meant to our organisation and give suggested reasons why the changes had happened.</p> <p>When my supervisor had discussed the numbers and the report with me he asked me to complete the form sent in by the ONS and give it to him to sign off. We had to make sure that we sent the report off a few days early because there was to be a planned strike by Royal Mail.</p> <p>I had to reschedule some of my other work to make sure I had enough time to complete the calculations in the way that the ONS asked and look into the reasons why there had been changes.</p> <p>The form was sent off in time for the ONS deadline of 15 March.</p>	Index number	<p>7.2 A, B, C, D,</p> <p>7.2 range: Ratios – Gross Profit; Net Profit and Return on Capital Employed.</p> <p>Written report and return on standard form</p>

**Signed by candidate:** *Helen Moor*

**Date:** *18/03/08*

## **Witness testimony**

Remember when you use witness testimony that it must be capable of being authenticated — even if the testimony itself is being used to authenticate a candidate's claim to competence.

To make sure the witness testimony is genuine, you must ensure that you have a record of who is acting as a witness, their relationship to the candidate (eg supervisor, client) address, telephone number and the date. There are spaces for this information in the form.

## Witness testimony

<b>SVQ title and level:</b>	Accounting level 3
<b>Candidate's name:</b>	Helen Moor
<b>Evidence index no:</b>	22
<b>Index no of other evidence which this testimony relates to (if any):</b>	21
<b>Element(s):</b>	7.2
<b>Range statement(s):</b>	Ratios and reports and returns
<b>Date of evidence:</b>	18/03/08
<b>Name of witness:</b>	Amir Shah
<b>Designation/relationship to candidate:</b>	Finance Manager/Line Manager of candidate
<b>Details of testimony:</b>	
<p>I have read the personal statement of Helen Moor referenced as index number 21.</p> <p>I can confirm that the candidate did carry out the tasks as stated and that she did so unaided.</p> <p>Additionally, she complied throughout with company policy and procedures and maintained the confidentiality requirements of this organisation.</p> <p>The documents and the report are available for you to see although some sensitive details will have to be omitted.</p> <p>If you wish to see it please let me know in advance of your next workplace visit to Helen.</p>	
I can confirm the candidate's evidence is authentic and accurate.	
<b>Signed by witness:</b> Amir Shah	<b>Date:</b> 20/03/08

**Witness** (please tick the appropriate box):

Holds A1/A2 Units or D32/D33 Award

Is familiar with the SVQ standards to which the candidate is working

## Filling the gaps

It may be that your candidate has provided evidence for most of the Unit (or SVQ), but there are some gaps. For example, you may find that certain situations, such as handling contingencies, have not arisen during assessment. Often these will relate to dealing with health and safety issues, or unexpected problems with workflow like delays in receiving information from another part of the organisation.

In this SVQ, such gaps are likely to occur in generating evidence for emergency situations arising in the requirements of Unit 22, *Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment*.

You may be able to overcome these difficulties by simulating an emergency situation in order to check the candidate's reaction, response and knowledge of organisational procedures.

In other Units it may be possible for a candidate to transfer temporarily to another part of the organisation in order to carry out a task or procedure. For example, if a candidate has to provide evidence of payroll or petty cash payments and is incapable of producing such evidence in his or her current job role, then it may be possible for the organisation to facilitate a temporary placement to the Cash Office.

## Guidance and support to candidates

At all times during the assessment process — from planning through to making your assessment decision — feedback should be on-going, clear and constructive. Feedback should be given against the national standards by relating it to the evidence provided, including the knowledge specifications.

Where there are any shortfalls in a candidate's competence, you should discuss these with your candidate and make plans for re-assessment.

## Judging candidates' evidence and making an assessment decision

In judging candidate evidence, you must be satisfied that your candidates can work consistently to the required standard, and that the evidence they have produced is their own. You must consider whether your candidate understands and applies the knowledge evidence and how this links to performance evidence.

Evidence must:

- ◆ be relevant to the SVQ
- ◆ be authentic

- ◆ show current competence
- ◆ be sufficient to help you form a decision about the candidate's competence

### **Insufficient evidence**

You have to judge whether the candidate has produced enough evidence required by the standards for you to reach a decision about their evidence.

Where there is insufficient evidence, you should say this to your candidate. You should tell them that it is not that they are not yet competent — there is simply not enough evidence on which to make a decision.

In this situation, your feedback to your candidates must help them produce more evidence and/or plan for further assessment.

### **Authenticating candidates' evidence**

Authentication is required where you have not observed candidates' performance at first hand.

You can check whether a candidate has produced evidence which they claim shows their competence by questioning them or, if this is appropriate, asking them to produce a personal statement, using witness testimony, or seeking peer reports from other colleagues of the candidate.

### **An example**

A candidate may produce copies of reports and returns which have been prepared in the workplace. The evidence is supported by copies of the source documents as required by the range, and appears accurate. This documentation will be placed in the candidate's portfolio. It may, though, be necessary to authenticate this evidence by another form of assessment — particularly as in this case you have not been able to observe the candidate producing the documentation. It would be appropriate to question the candidate on aspects of the evidence supplied — this questioning would test knowledge and understanding and prove competence.

## 4 Recording achievement

You should retain all evidence — clearly referenced — for internal and external verification.

The candidate's evidence is normally kept in a file, often called a *portfolio*. These documents help you and your candidates to collect, present and cross-reference the evidence to the national standards. They are also a means of recording your assessment decisions, and they tell an External Verifier what stage a candidate has reached in achieving the SVQ.

Recording documents do not need to be paper-based — it is possible to use an electronic format for collecting and structuring the evidence. Whatever format you and your candidates choose to use, the documents must show what evidence was generated, the assessment decisions you made, how the evidence meets the standards, and where the evidence can be located. You should avoid photocopying items simply to put them in a portfolio — a clear explanation of where the evidence can be found (for example, in a filing cabinet) may be sufficient for the External Verifier to follow it up and include it in the visit.

There are various reasons why record-keeping is so important:

- ◆ it provides a way of tracking a candidate's progress in achieving an SVQ
- ◆ it helps candidates to make claims for certification of their competence
- ◆ Internal Verifiers and External Verifiers use the records to sample assessment decisions
- ◆ it helps us to monitor the quality assurance of our qualifications

If your candidate's evidence is incomplete, or cannot be located, or if there is inaccurate cross-referencing to the standards, there is a risk that an Internal Verifier or External Verifier will be unable to confirm your assessment decisions.

To help you and your candidate present evidence and record your assessment decision, we have provided examples of the forms which you and your candidate might use to compile the portfolio.

- ◆ Completing the Unit progress record
- ◆ Using the evidence index
- ◆ Completing the Element achievement record

These forms are also used in SQA's portfolio.

## **Completing the Unit progress record**

You should complete this form each time your candidate achieves a Unit from the SVQ by adding your signature and the date next to the relevant Unit.

At this stage, candidates should make sure they have completed the recording documents correctly and that their evidence can be easily located. Only then should they circle the relevant Unit number at the top of the form. This enables both of you to see at a glance what stage the candidate is at in their SVQ.

# Unit progress record

**Qualification and level:** SVQ Accounting at level 3

**Candidate:** Helen Moor

To achieve the whole qualification, you must prove competence in all five **mandatory** Units.

## Unit Checklist

<b>Mandatory</b>	<b>5</b>	<b>6</b>	<b>7</b>		(21)	(22)					
<b>Optional</b>											

## Mandatory Units achieved

Unit Number	Title	Assessor's Signature	Date
5	Maintaining Financial Records and Preparing Accounts *		
6	Recording and Evaluating Costs and Revenues *		
7	Preparing Reports and Returns		
21	Working with Computers **	<i>Bushra Afzal</i>	06/03/08
22	Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment **	<i>Bushra Afzal</i>	1/03/08

\*Note that these Units are also subject to independent assessment administered by the centre.

\*\*Note that these Units were completed at SVQ level 2.

## Using the index of evidence

The purpose of the index of evidence is to help you locate and work through the candidate's evidence. It should give you a summary of what evidence the candidate has collected, and where (eg in a portfolio) it can be found.

The index of evidence should be completed by entering:

- ◆ the index number for each piece of evidence
- ◆ a description of each piece of evidence
- ◆ the place or location where it can be found
- ◆ the initials of the Internal Verifier and the date (if they have sampled the candidate's evidence)

Ideally, it should be candidates themselves (with your support and encouragement) who complete the index.

You must make sure that the information in the evidence index is accurate when your candidates' portfolios are presented for assessment and verification — particularly the information about where the evidence can be located. This is important because we suggest that anything which has been produced as day-to-day work is kept in its normal location, but anything which has been produced through assessment for the SVQ, eg observation checklists, is filed in the candidate's portfolio. In this way, your candidate can avoid having to photocopy work products just for the sake of including them in a portfolio. It also means that evidence produced as a result of assessment is kept safely in a central file.

If the index of evidence is not completed with an accurate description and location of the evidence, there is a risk that an Internal Verifier or External Verifier might be unable to confirm your assessment decisions.

# Index of evidence

**SVQ title and level:** Accounting at level 3

Evidence number	Description of evidence	Included in portfolio (Yes/No) If no, state location	Sampled by the IV (initials and date)
19	Simulated task for recording and evaluating costs and revenue	Yes	
20	Observation record	Yes	
21	Personal statement	No — held in workplace	
22	Witness testimony	Yes	JD 12/01/08
23	Questioning	Yes	

## Completing the Element achievement record

To help you and your candidates cross-reference the evidence to the standards of the SVQ, we have provided records similar to those produced in an SQA portfolio. Use one record for each Element. The grids should be completed by:

- ◆ entering the evidence index number in the first column
- ◆ giving a brief description of the evidence in the second
- ◆ ticking the relevant boxes for the Performance Criteria (or statements of competence as they are sometimes known)
- ◆ entering the areas of knowledge and understanding the piece of evidence covers

If integrated assessment is used (linking PCs or Elements across different Units) the evidence should be cross-referenced back to the relevant Units.

We have provided a completed example to show how to use the record.

## Element achievement record for Accounting SVQ at level 3

Unit: 7 Preparing Reports and Returns

Element: 7.2 Prepare Reports and Returns for Outside Agencies

Evidence Index No	Description of Evidence	PCs						Areas of knowledge and understanding															
		A	B	C	D			1	3	11	12	13	14	15	17	18							
13	Personal Statement	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓			✓							
24	Witness Testimony		✓					✓	✓					✓									
25	Copy of ONS submission	✓		✓	✓			✓	✓	✓					✓	✓							

Range Statements	Evidence Index No
Gross Profit Margin	13, 21,22
Net Profit Margin	13, 21,22
Return on Capital Employed	13, 21, 22
Written Report	13, 21, 22
Return on Standard Form	25

**Unit:** 7 Preparing Reports and Returns

**Element:** 7.2 Prepare Reports and Returns for Outside Agencies

**Notes/Comments**

Workplace evidence has been supported by a personal statement and authenticity verified by a senior workplace supervisor. The evidence is retained in the workplace for reference by Assessor or Verifier if requested. The candidate decided to include some of her working as evidence numbers 13 & 25.

The candidate has satisfied the Assessor and Internal Verifier that the performance evidence has been met.

<b>Candidate:</b>	<u>Helen Moor</u>	<b>Date:</b>	<u>20/05/08</u>
<b>Assessor:</b>	<u>Bushra Afzal</u>	<b>Date:</b>	<u>08/05/08</u>
<b>Internal Verifier:</b>	<u>Jim Donaldson</u>	<b>Date:</b>	<u>09/05/08</u>

# 5 Further Information

## What else should I read?

The publications listed here provide additional information on how to implement SVQs. Details of these and other SQA publications are available on our website at [www.sqa.org.uk](http://www.sqa.org.uk) on the 'Publications, Sales and Downloads' section. They can be ordered from SQA's Customer Contact Centre — telephone 0845 279 1000. Please note that there may be a charge for some of these publications.

*Assessor/Verifier Units: assessment guidance*

*External Assessment Moderation in National Qualifications and Higher National Qualifications: a guide for centres*

*Guide to Assessment and Quality Assurance for Colleges of Further Education*

*Guide to Assessment and Quality Assurance for Employers and Training Providers*

*Arrangements for Candidates with Disabilities and/or Additional Support Needs in Examinations and Assessments*

*Quality Assurance Principles, Elements and Criteria*

*Operational Help Centre*

The Operational Guide for Centres has been replaced by the online Operational Help Centre on [www.sqa.org.uk](http://www.sqa.org.uk)

# Appendix 1: Blank recording forms

# Unit progress record

Qualification and level: SVQ in Accounting at level 3

Candidate:

To achieve the whole qualification, you must prove competence in **five mandatory** Units.

## Unit Checklist

<b>Mandatory</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>21</b>	<b>22</b>				
<b>Optional</b>									

## Mandatory Units achieved

Unit Number	Title	Assessor's Signature	Date
5	Maintaining Financial Records and Preparing Accounts		
6	Recording and Evaluating Costs and Revenues		
7	Preparing Reports and Returns		
21	Working with Computers		
22	Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment		





**Unit:**

**Element:**

<b>Notes/Comments</b>
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The candidate has satisfied the Assessor and Internal Verifier that the performance evidence has been met.

**Candidate:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Assessor:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Internal Verifier:** \_\_\_\_\_

**Date:** \_\_\_\_\_

# Personal statement

Date	Evidence index number	Details of statement	Links to other evidence (enter numbers)	Unit, Elements, PCs covered. Identify range also covered

**Signed by candidate:** \_\_\_\_\_

**Date:** \_\_\_\_\_

# Observation record

Unit/Element(s):

Candidate:

Date of observation:

Evidence index number:

Skills/activities observed:	PCs covered:	Range covered

**Knowledge and understanding apparent from this observation:**

**Other Units/Elements to which this evidence may contribute:**

**Assessor's comments and feedback to candidate:**

I can confirm the candidate's performance was satisfactory.

**Assessor's signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Candidate's signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## Witness testimony

<b>SVQ title and level:</b>	Accounting at level 3
<b>Candidate's name:</b>	
<b>Evidence index no:</b>	
<b>Index no of other evidence which this testimony relates to (if any):</b>	
<b>Element(s):</b>	
<b>Range statement(s):</b>	
<b>Date of evidence:</b>	
<b>Name of witness:</b>	
<b>Designation/relationship to candidate:</b>	
<b>Details of testimony:</b>	
I can confirm the candidate's evidence is authentic and accurate.	
<b>Signed by witness:</b>	<b>Date:</b>

**Witness** (please tick the appropriate box):

- Holds A1/A2 Units or D32/D33 Award
- Is familiar with the SVQ standards to which the candidate is working

# Record of questions and candidate's answers

<b>Unit:</b>	<b>Element(s):</b>
<b>Evidence index number:</b>	
<b>Circumstances of assessment:</b>	
<b>List of questions and candidate's responses:</b>	
<b>Assessor's signature:</b>	<b>Date:</b>
<b>Candidate's signature:</b>	<b>Date:</b>

## Appendix 2: Independent Assessment of Units 5 and 6

One of the requirements of the assessment strategy states that ‘To promote consistency of awarding standards, NVQ and SVQ provision must incorporate arrangements for external quality control. The arrangements would normally include an element of assessment that is independent from the setting in which the qualification is delivered (independent assessment). For the qualifications covered by this strategy, this element must be applied to the units of competence specified at Appendix A. Additional units may be included where appropriate to the occupational area. The requirements are kept under review by the standards-setting body.’

It is very unlikely that an independent assessment is going to be able to cover all the requirements of the standards. For this reason, the candidate is required to undertake assessment involving a combined approach, ie gathering actual workplace or simulated evidence as well as completing an independent assessment.

In order to fully meet the requirements of the assessment strategy, SQA has prepared independent assessments for Units 5 and 6 ‘*Maintaining Financial Records and Preparing Accounts*’ and ‘*Recording and Evaluating Costs and Revenues*’. Below is a checklist highlighting the key processes.

- ◆ Centres will register candidates with SQA for the SVQ Group Award in the usual way.
- ◆ The assessments will be administered and assessed by the Assessors at the centre. A choice of assessments is available to download from SQA’s secure website. This assessment event can take place at any time throughout the year and should be planned with the candidate.
- ◆ Centres will inform SQA of Unit results in the normal way.

\* Centres should note that details of current SVQ fees can be found in SQA’s *SVQ Update* which is produced quarterly.