National Units

Qualification Verification Summary Report 2017
Accounting and Finance

Introduction

Session 2016–17 was the first time the Accounting and Finance team verified the National Certificate units, which are mostly delivered in colleges.

The framework for the National Certificate includes the option to deliver different units to build up an entire programme, or to embed one or two National Certificate units in a centre-devised programme. The external verifiers, therefore, reviewed either an entire programme or one or two units.

Centre staff and the external verification team noted overlapping topics across the units which are part of the National Certificate programme. As a result, external verifiers found evidence that these topics were being over-assessed. Staff in centres have also reported that they find it challenging to find materials to prepare candidates for assessment.

The National Certificate in Accounting will be reviewed during session 2017–18. This review will provide an opportunity to address the issues noted above, bring the National Certificate units in line with others in the Accounting and Finance area, and introduce FRS 102.

Category 2: Resources

Criterion 2.4: There must be evidence of initial and ongoing reviews of assessment environments; equipment; and reference, learning and assessment materials.

For the most part, the centres verified documented their reviews of assessment materials and, in some cases, learning materials. Reviews of assessment environments and equipment were carried out in some centres, but not documented. External verifiers reported one or two instances of clear evidence of initial and ongoing reviews, but this was not the case across the sector.

All centres used SQA-devised assessment instruments, where available. In some centres, staff are carrying out reviews so they will be able to teach topics from units in a holistic manner. Some centres already have a clear understanding of the unit content and assessments and are beginning to combine assessment tasks from different units to avoid over-assessing their candidates.

Category 3: Candidate support

Criterion 3.2: Candidates' development needs and prior achievements (where appropriate) must be matched against the requirements of the award.

Most candidates studying the National Certificate units or programmes aim to gain a formal qualification in accounting. In some cases this is to enable them to progress onto further programmes of study.

Some candidates completed SCQF level 5 business qualifications before transferring to the National Certificate in Accounting programme. External verifiers noted that some candidates

were not working towards the National Certificate in Accounting, but only taking the accounting units that contributed to the National Certificate in Business.

Many centres include level 5 communications or numeracy units in their business programmes. If a candidate completes one of these units and then transfers to an accounting programme, most colleges allow the candidates to enhance their study and progress to level 6 units in communications or numeracy.

Criterion 3.3: Candidates must have scheduled contact with their assessor to review their progress and to revise their assessment plans accordingly.

In all of the centres verified, candidates reported that they had regular scheduled contact with assessors and most also reported that they had access to assessors, and other staff involved in the delivery and support, at other times.

The candidates interviewed reported that they were given assessment dates but these were negotiable. Most of the centres verified offer revision classes for candidates before assessments are taken.

Category 4: Internal assessment and verification

Criterion 4.2: Internal assessment and verification procedures must be implemented to ensure standardisation of assessment.

For the most part, external verifiers reported that centres adhered to their own assessment and verification procedures.

In some cases, it was not clear that internal verification activity had taken place in terms of the scripts reviewed. Most internal verification policies require internal verifiers to clearly note on or label each script they have verified. In most of these situations, internal verification documentation had been completed but there was no evidence of internal verification on the sampled scripts.

Criterion 4.3: Assessment instruments and methods and their selection and use must be valid, reliable, practicable, equitable and fair.

Almost all centres used SQA exemplars or assessment support packs. An assessment support pack was available for most of the units verified. External verifiers noted that a few centres combined assessment tasks to holistically assess candidates.

Most centres confirmed that they had discussed the selection of the instruments of assessment in their teams, but had not formally recorded these discussions. External verifiers recommended formally recording decisions about instruments of assessment in internal verification records.

External verifiers noted that some centres had amended assessment support packs to bring them in line with unit assessments at a higher level (either Higher Accounting or the Higher National Certificate in Accounting). For the most part, the National Certificate units have not

been updated in line with the requirements of FRS 102, but for ease of progression and consistency some centres have updated their materials and assessments.

Most centres using SQA-devised assessment support packs assume that they are automatically valid, equitable and fair. Centre staff should confirm this during their own internal verification process.

Criterion 4.4: Assessment evidence must be the candidate's own work, generated under SQA's required conditions.

Most of the assessments for the units verified were completed in closed-book conditions, according to the requirements of the unit specifications. Where assessments are supervised, candidates do not need to sign a declaration to confirm that work submitted by them is their own.

All centres that were verified have policies and procedures in place for candidates to complete paperwork to confirm that work is their own. All centres confirmed that they covered plagiarism in their induction programmes.

Criterion 4.6: Evidence of candidates' work must be accurately and consistently judged by assessors against SQA's requirements.

In the majority of cases, external verifiers confirmed that assessors were making assessment decisions consistently and in line with the requirements of the unit specifications.

The National Certificate in Accounting units still use cut-off scores rather than error tolerances.

Criterion 4.7: Candidate evidence must be retained in line with SQA requirements.

All centres visited retained appropriate candidate evidence for inspection by the external verifiers. Centres were mindful of retaining documentation for verification, but also of meeting their own sustainability policies.

Criterion 4.9: Feedback from qualification verifiers must be disseminated to staff and used to inform assessment practice.

Most centres record the feedback from external verification visits and disseminate this during team meetings. One or two centres saved their external verification reports in a shared drive on their intranet so that they were readily available as a reference document. Some centres also disseminated more general, but relevant, feedback from Higher National networking events as often the same teams are involved in teaching and assessing National Certificates and Higher National qualifications.

Areas of good practice reported by qualification verifiers

The following good practice was reported during session 2016–17:

♦ Some centres are using continuing professional development gained for Higher National qualifications to enhance their delivery and assessment of the National Certificate.

♦ Where the whole National Certificate is being taught, some centres are using a holistic approach to cover topics which span more than one unit.

Specific areas for development

The following areas for development were reported during session 2016–17:

♦ Centre staff should closely monitor the ongoing review of the National Certificate in Accounting through SQA's website. They should provide feedback to the development team to ensure that the review addresses the issues that have been identified.

♦ Centre staff should record discussions about the selection of assessment instruments in their internal verification documentation.