



Qualification Verification Summary Report

NQ Verification 2018–19

Section 1: Verification group information

01

Verification group name:	Accounting
Verification event/visiting information	Event
Date published:	June 2019

National Units verified:

H1YP 75	SCQF level 5	Preparing Financial Accounting Information
H1YR 75	SCQF level 5	Preparing Management Accounting Information
H1YP 76	SCQF level 6	Preparing Financial Accounting Information
H1YR 76	SCQF level 6	Preparing Management Accounting Information
H1YS 76	SCQF level 6	Analysing Accounting Information

02

Section 2: Comments on assessment

Assessment approaches

All centres used SQA unit assessment support packs (UASPs), with the unit by unit approach being the preferred option. Therefore, approaches to assessment were mainly valid.

However, it should be noted that where centres are altering SQA's unit assessments to suit their particular local needs, assessments should be checked via SQA's prior verification service. (This could include using tasks from different UASPs to assess the unit.) If minor changes are made to UASPs, centres are reminded to include all necessary information for candidates, so that the requirements of the assessment standard are fully met.

In the case of re-assessment by oral questioning, assessors' comments and other relevant evidence should be provided to support assessment judgements. Centres should refer to the 'Evidence to be gathered' section within each UASP for further information.

Assessment judgements

The majority of centres verified had a clear understanding of the requirements of the national standard with regard to computational outcomes.

Assessment of *Preparing Financial Accounting Information (H1YP 75)* — Outcome 1, Assessment Standards 1.1 and 1.2. Consequentiality continues to cause confusion for a minority of centres. The entry for VAT is consequential to the candidate identifying the transaction correctly as Sales Revenue/Purchase/Return. The Trade Receivable/Trade Payable account is also consequential.

The standard of response to theory questions was variable at both levels. On the whole, judgements on theory evidence were too lenient, with credit being given for answers which were lacking in detail and did not fully demonstrate knowledge and understanding.

Centres should be aware that candidates who simply state, instead of describing or explaining, have not met the standard. This was particularly prevalent in the assessment of *Preparing Management Accounting Information (H1YR 76)* — Outcome 1, Assessment Standards 1.1 and 1.2. With reference to 1.1, candidates are asked to provide an accurate description of AVCO. With reference to 1.2, candidates are asked to explain one use of process costing and one use of budgeting. Expectations must be raised regarding candidate responses for this outcome.

03

Section 3: General comments

All centre submissions showed some evidence of internal verification. However, some centres need to adopt a more rigorous approach as errors and omissions noted during SQA verification had been overlooked by the internal verifier. Candidate evidence submitted should clearly indicate, for each outcome, the total number of errors made and whether the candidate has passed or failed the outcome.

Where candidate answers are incorrect, this should be clearly highlighted. It was apparent in some instances that assessors ignored incorrect aspects of candidate responses, with no visible indication on the evidence that the answer was incorrect.

Candidates should complete handwritten assessments in ink.

In relation to appropriate layouts for financial statements, centres should refer to SQA's document *Suggested layouts for financial statements in National 5 and Higher Accounting courses*. Assessors should encourage candidates to use appropriate headings for each financial statement, as shown in the guidance document.

Whilst the use of templates is permissible, for assessments to be meaningful, detailed and leading templates should be avoided.