

Accounting, Administration and IT, Business, Business Management and Economics



This update contains information on any recent updates to documents for Accounting, Administration and IT, Business, Business Management and Economics along with further information and guidance.

I hope you find this information helpful. If you have any questions please do not hesitate to contact me.

Jillian Hendry
Qualifications Manager



The Qualifications Team

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Changes to documents in August and September

As part of our agreed schedule of planned changes to documents for session 2016–17, the following documents have been revised.

National 5 — Economics

Coursework

The marking instructions have been expanded and further exemplified, and 'conclusions' is now referred to as 'conclusions/recommendations'.

Course and Unit Support Notes

In the 'Approaches to learning, teaching and assessment' table under 'Examples of possible learning' the following paragraph has been removed from the 'Understanding global trade' topic, as it is covered at Higher level:

'Describing the Balance of Trade in goods and services, ie our trade deficit — its importance when linked to unemployment in import-competing industries.'

Higher — Economics

Coursework

In response to feedback, and our experience and reflection of the marking processes during the 2016 examination diet, we have made some minor changes to the mark allocation. There is no change to the approach or content of the assignment, nor is there any change to the total marks available. The changes relate to the number of marks available in each section of the assignment and how these marks are awarded. In addition, the marking instructions have been expanded and further exemplified, and 'conclusions' is now referred to as 'conclusions/recommendations'.

A summary of the changes to the mark allocation is shown below. Further details on how the marks are awarded can be found in coursework assessment task, available from our secure website. You can arrange access to our secure website through your SQA co-ordinator. Any materials downloaded from our secure website must be stored securely and treated as confidential.

	Current mark allocation	New mark allocation
Introduction	3	2
Research	4	3
Application and understanding	8	9
Analysis and evaluation	8	10
Conclusions/recommendations	4	4
Structure	3	2

National 5 — Accounting

Unit assessment support

In June, the Preparing Management Accounting Information unit-by-unit (package 1) was amended to correct the solution for task 2.

Advanced Higher — Accounting

Unit assessment support

In June, 'Labour efficiency variance' was added to task 1 of the Management Accounting unit-by-unit (package 1).

National 5 — Administration and IT

Unit assessment support

In October, the supplementary files for all levels and packages have been re-uploaded to the secure site. There have been no changes to the content of the documents, however all files are now available in the same file format.

Higher — Business Management

Coursework

In October, the marking instructions were expanded and further exemplified.

Changes to mandatory documents

The following necessary changes have been identified as a result of verification activities, the exam diet and grade boundary meetings which took place during the summer months.

National 5 — Economics

The Course Assessment Specification has been changed so that 'Circular Flow of Income' is now included in the 'Mandatory course content' section. In addition, all reference to 'conclusions' has been changed to 'conclusions/recommendations'.

Higher — Economics

The Course Assessment Specification has been changed so that all references to 'conclusions' in the assignment now say 'conclusions/recommendations'.

The Notification of Changes spreadsheets have been updated to reflect the latest changes to documents. You can view these spreadsheets at www.sqa.org.uk/nqsubjectchanges.

Further information and guidance

Changes to National Courses

In September 2016, the Deputy First Minister announced that unit assessments will be removed from National 5, Higher and Advanced Higher courses. These changes will be implemented over a three-year period and we have started to review how each course is assessed.

[Find out more about the changes to National Courses.](#)

What's next for Subject Review Reports?

Following the Scottish Government decision to make changes to unit assessment in National Courses, we are reviewing current activities with regard to the Subject Review Reports and associated guidance notes.

Completed review report actions for 2016–17 will remain. Actions for 2017–18 onwards may be cancelled or rescheduled in light of the work associated with the revisions to National Courses, especially those relating to unit assessments.

Further information and subject-specific updates will continue to be communicated via Centre News and the subject web pages.

Guidance notes

- [Accounting: Understanding the next steps for session 2016–17](#)
- [Business/Business Management: Understanding the next steps for session 2016–17](#)
- [Economics: Understanding the next steps for session 2016–17](#)

This document outlines the specific actions to take or points to be aware of when carrying out assessments with your candidates in session 2016–17.

Removal of exemplar question papers

Exemplar question papers were created as a revision resource for learners during the implementation of the new Higher and Advanced Higher National Qualifications. As we now have two years' worth of past papers for new Higher as well as a specimen question paper for each subject with an exam, the exemplar question papers will be removed from our

website in the week commencing 24 October 2016. Associated guidance documents and guidance on the use of past paper questions documents will also be removed at this time. The Advanced Higher exemplar question papers and associated guidance will remain for session 2016–17 and will be removed from the website in July 2017.

Accounting terminology

The new accounting terminology, which has been introduced across Business Education subjects to comply with changes to International Accounting Standards, has been shown with the old terminology for the past few years. Centres are asked to note that the old accounting terms will not be in the examinations from next year (2017 diet).

Coursework

Coursework for session 2016–17 will be distributed and uplifted on the following dates:

- 17 February 2017 — coursework for all levels of Administration and IT, and Accounting will be distributed to centres via SQA Secure
- 28 March 2017 — coursework for National 5 Accounting, Business Management, Economics, and Higher Accounting will be uplifted from centres
- 25 April 2017 — coursework for National 5 Administration and IT, Higher Administration and IT, Business Management, Economics, and Advanced Higher Business Management, Economics and Accounting will be uplifted from centres

Accounting

The following topics will be assessed in the Accounting assignments for session 2016–17:

National 5

Ratio Analysis
Break Even
Decision Making

Higher

Partnerships
Process Costing
Investment Appraisal

National 5

Our [National 5 Accounting Terminology Resource Bank](#) has been amended in line with the new regulations of HMRC for questions which work out Cash Discount. The resource bank can be found under 'Related information' on the [Accounting subject page](#) on our website.

Advanced Higher

There has been an amendment to the 'Fixed Overhead Volume Variance' information in the [Accounting Formulae Sheet for Variance Analysis](#). This can also be found under 'Related information' on the [Accounting subject page](#) of our website.

Administration and IT

National 4, National 5 and Higher

Many different IT packages are being used for evidence of e-diary tasks for both units and the assignment. Centres should ensure that candidates are able to print evidence in daily, weekly and monthly view from their chosen package. Where appointments are truncated in these views, supplementary printouts detailing the individual appointments must be provided for marking purposes.

Legibility of some printouts was an issue this year. Centres should be aware that if printouts are so faint that text or information cannot be read, candidates cannot be awarded marks.

Course Reports

We strongly recommend that you read the annual Course Reports for the subject(s) and levels you are teaching. These reports are produced following the annual diet of exams and are published by the end of October. The reports provide informed and valuable comment on the assessment for each component in the course, and include a summary of:

- candidate performance in the course assessment
- areas in which candidates performed well
- areas which candidates found demanding

The reports also contain advice on preparing future candidates, and statistical data relating to grade boundaries. Course Reports will be available from the relevant subject pages of our website at www.sqa.org.uk/nqsubjects.

Verification Key Messages

Key messages from rounds 1 and 2 of verification in session 2015–16 are available on the relevant subject pages of our website at www.sqa.org.uk/nqsubjects. You can access them from the 'Verification and Course Reports' tab.

Looking ahead to session 2016–17

National Qualification Support Team

Ahead of the autumn meeting of the Business Education National Qualification Support Team (NQST) we would like to add to the existing membership.

NQSTs are subject-specific stakeholder consultation groups that feed back to SQA on the internal and external assessment of National Qualifications.

These groups communicate via secure online discussion forums as well as an annual face-to-face meeting.

For more information and to express an interest in joining the team, visit www.sqa.org.uk/ngst.

Marker recruitment opportunities for 2017

We are now accepting marker applications from teaching professionals to contribute to the 2017 exam diet. If you are interested in joining us as a marker, please visit the [appointee opportunities](#) section of our website where you will find a marker advert for all subjects and levels, with details of the role.

Becoming a marker helps to increase your awareness of the demands of course assessment and provides excellent professional and personal development.

Please check www.sqa.org.uk/appointees regularly for other appointee opportunities which may be of interest to you.

Understanding Standards programme

Our Understanding Standards programme will continue in the coming session and will include nominee training events, subject-specific course events and the publication of further Understanding Standards materials.

Understanding Standards course events 2016–17

We are running a programme of subject-specific Understanding Standards events from October 2016 until January 2017. The majority of these events will focus on the standards required for course assessment at Advanced Higher.

For more information and to book your place, visit www.sqa.org.uk/ngevents. Please note that for each subject there is a maximum of one place per centre.

Understanding Standards materials

Understanding Standards materials contain real examples of candidate evidence from course and unit assessments, along with a commentary that explains why the evidence has or has not met the assessment standards. These materials are a really useful resource for helping you to strengthen your understanding of the standards required for assessment.

We will continue to publish new Understanding Standards materials throughout the coming session and you can access them from the following locations:

SQA Understanding Standards website (www.understandingstandards.org.uk)	SQA Secure website (https://secure.sqa.org.uk)
Candidate evidence and commentaries for externally assessed components of course assessment (including question papers).	Candidate evidence and commentaries for unit assessment and internally assessed components of course assessment.

You can arrange access to our secure website through your SQA co-ordinator. Any materials downloaded from our secure website must be stored securely and treated as confidential.

Extra support to help you deliver your courses

Continuing professional development (CPD)

We will continue to offer subject-specific CPD support at a local authority, independent school and college level, subject to request. This involves an experienced SQA appointee providing advice and guidance on any areas of concern that are not already addressed by the Understanding Standards programme.

Please note that CPD requests should be made by the appropriate representative from the local authority, independent school or college. For each request we will agree with the representative the content to be covered and the most appropriate way to deliver the support, eg in person, by webinar or by video conference/teleconference.

CPD requests can be made at www.sqa.org.uk/cpdform

Subject Implementation Manager

Diane Santana is the Subject Implementation Manager for Business Education subjects.

Diane is an experienced teacher of Business Education subjects who has been with the team for two years. She offers subject-specific guidance, CPD events to centres and provides webinars where necessary.

Stay informed

Subscribe to Centre News

Our weekly Centre News newsletter contains the latest news and updates for centres delivering SQA qualifications. It also includes subject-specific news and a regular reminder of key dates during the session. To subscribe, visit <http://mailer.sqa.org.uk>

Visit your subject pages

Make sure you regularly visit your subject pages, where you can access documents and assessment support materials for your courses, Verification Key Messages and information

on coursework. You will also find the latest news updates for your courses in the 'Updates and announcements' section.

Visit www.sqa.org.uk/nqsubjects

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Contact us

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