



NQ Verification 2017–18

Key Messages Round 1

01

Section 1: Verification group information

Verification group name:	Accounting
Verification event/visiting information	Event
Date published:	March 2018

National Courses/Units verified:

H1YP 75 SCQF level 5 Preparing Financial Accounting Information
H1YR 75 SCQF level 5 Preparing Management Accounting Information

02

Section 2: Comments on assessment

Assessment approaches

Approaches used by the majority of centres verified were deemed valid. However, if fundamental changes have been made to assessments then centres must submit the amended assessments for prior verification to ensure validity.

SQA instruments of assessment were used by most centres, with a unit-by-unit approach being the preferred option.

Assessment judgements

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

Consequentiality is still an area which appears to cause confusion for a minority of centres. Centres must take care to ensure that credit is given for consequentially correct calculations.

The verification of SCQF level 5 Preparing Financial Accounting Information assessment standard 1.2, highlighted that while consequentiality was dealt with and had been taken into account correctly by the majority of centres, it continued to be an issue for a minority. It should also be remembered that the principles of double entry must be adhered to.

The standard of response to theory outcomes continues to be an area of weakness. Marking was too lenient, with credit being given for answers that were lacking in detail and did not fully demonstrate knowledge and understanding.

03

Section 3: General comments

The process of internal verification was evident in the majority of centre submissions. However, it is clear that 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 achieved or not achieved the outcome.

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