



NQ Verification 2016–17

Key Messages Round 2

01

Section 1: Verification group information

Verification group name:	Accounting
Verification event/visiting information	Central verification
Date published:	June 2017

National Courses/Units/Awards verified:

H1YS 76 Higher Analysing Accounting Information

02

Section 2: Comments on assessment

Assessment approaches

The approaches were deemed valid in all centres that were verified.

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

Assessment judgements

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

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.

Please note that in outcome 2.2 (task 2b) candidates are being asked to compare the merits of being an Ordinary Shareholder in Globetronic plc with that of being a Preference Shareholder in Worldcom plc.

03

Section 3: General comments

Where a candidate does not meet the national standard for a particular outcome, re-assessment must be undertaken using a comparable task which examines the same area of the course, ie re-assess 'like-with-like'. It is not acceptable to re-assess Investment Appraisal using a Marginal Costing task.

Most centres submitted scripts where there was some evidence of internal verification. It is to the benefit of the centre to ensure that scripts submitted show clear evidence of this, otherwise this will be highlighted in the external verification report.

It is expected that candidate evidence submitted for each outcome clearly indicates whether the candidate has passed/failed.