



**Higher National Qualifications
Internal Assessment Report 2014
Accounting and Finance**

The purpose of this report is to provide feedback to centres on verification in Higher National Qualifications in this subject.

Higher National Units

General comments

The HNC and HND Accounting frameworks have been running since August 2010. With these frameworks came the introduction of the Error Tolerance approach to assessing and marking candidates work. In general, the approach appears to be well embedded in the delivery, assessment and internal verification processes in most centres.

The External Verifier (EV) team has been in the process of reviewing the professional standards to be applied to the framework over a number of years. Following consultation with the sector, professional bodies and HEIs, the decision has been made to adopt FRS 102 from the start of the 2015–16 academic year.

To support this, a Qualifications Review Team (QRT) has been formed. The QRT includes representatives from across the sector who will review all of the Unit specifications and prepare support documentation which will be sent out to centres at the start of the 2014–15 academic session. The initial focus is on the Unit specifications for the Units which are at SCQF levels 6 and 7 (those with the suffix 33 and 34). This will enable the team to identify and make the necessary amendments required and ensure that all revised Unit specifications are available to centres for implementation from 1 August 2015. Work will continue on an ongoing basis to undertake the same exercise for the HND Units (SCQF level 8, suffix 35).

Again this year there has been some visiting verification, the last to some of the legacy colleges. As the end of the three-year cycle approaches (end of July 2014) many more centres may be subject to visiting verification for contributing HN Units in the forthcoming session. It is likely to be a much larger task for the EV team as centres have combined and evidence may have to be gathered from a number of campuses/sites in order for the EV team to carry out a representative review of each centre.

The findings of the visits this year have highlighted that many former colleagues have decided to leave centres taking with them a great deal of experience in delivery and assessment as well as internal verification. This brings with it an increase in the instances of newer and sometimes less experienced staff being involved in the delivery and assessment of HN Accounting Units. Teams have inevitably changed and new staff should be encouraged to attend the HN Network Support Events facilitated by the SQA Qualifications Development Team. These events allow practitioners to share good practice and gain experience from colleagues from across the sector. They assist staff by helping them to develop informal networks and reduce the likelihood of feeling isolated which has been the case in some centres during the transition between legacy colleges and the new regional centres.

Unit specifications, instruments of assessment and exemplification materials

As the Error Tolerance approach has been tried and tested over the last three years the Unit specifications for the 2010 Frameworks have been updated and amended to reflect appropriate changes to the Error Tolerance thresholds.

All Units in the HN Accounting framework have an F or H prefix which means any centre using Unit specifications with a D prefix will be using inappropriate or out of date Unit specifications. There are one or two Accounting and Finance Units which fall into other frameworks which still have D prefixes but these will be reviewed over time.

The EV team has seen more centres submitting alternative assessment instruments for prior verification and this is encouraging. At the recent Network Support Event, the prior verification service was discussed and a request for any centre submitting to consider offering their assessment instrument for inclusion in the assessment bank was made. This has led to one centre agreeing to have their centre-devised Graded Unit 1 paper included and this will be available from 1 August 2014 as a fourth paper. Other centres are now making the decision to offer their assessment instruments for inclusion in the assessment bank which will mean that we will slowly be increasing the range of assessment instruments for Units thus ensuring that the standards are maintained whilst providing assessors with a wider choice of assessment instruments.

The EV team is working closely with the Qualifications Manager to identify suitable assessment instruments and it is hoped that the amalgamation of colleges will lead to more centre-devised assessment instruments becoming available and centre staff become more willing to share their material with colleagues.

During the current academic year there was a breach of security of Graded Unit 2. This was identified by a vigilant assessor who became aware of a paper being available for sale on the internet. The source of the paper was a previous HND candidate.

The timing of the discovery enabled the breach to be highlighted to centres during the Network Support Event in February 2014. All centres have been contacted and instructed to ensure that this assessment exemplar is not used in the future by any centre. It has been removed from the secure site but some centres may retain copies in their internal centre secure area. Centres should be aware of this as any centre using this assessment instrument in the future will be required to have the candidates re-assessed using an entirely different and appropriate assessment instrument.

There are still some instances where assessors are not identifying the types of error made by candidates in submissions. The *number* of errors is identified but the *type* of error, eg error of principle or arithmetic error, must also be identified — not only to give candidates adequate feedback to allow them to progress but also to allow for easy identification of whether candidates have reached the

specified threshold within the Unit specification. Each type of error carries a different weighting within each Outcome and each Unit specification.

Evidence Requirements

The Evidence Requirements for the majority of Units in the HN Accounting framework have remained unchanged. However, there has been some evidence during visits to suggest that assessors and therefore Internal Verifiers are not clearly identifying the types of errors made by candidates. There was evidence of some inconsistency in approach within centres, dependent upon the relative experience of some team members and their location. Consistency of approach across all campuses/sites must be implemented.

Administration of assessments

The topic of assessment administration was discussed in one of the workshops at the 2014 Network Support Event. Some very innovative methods of delivery and subsequent assessment of candidates were discussed which is encouraging. Attendees were very willing to share experiences of changing the order of delivery of Unit Outcomes in order to provide a better learning and teaching experience for all. The holistic assessment of Outcomes across Units is something which centres are beginning to implement as they grow in experience and confidence.

Many of the assessment events are closed-book but those which are open-book are largely undertaken in supervised conditions. The EV team has identified one or two instances where candidate responses suggested that they may have been coached to specific assessment content. The content of assessments and the topics covered must remain unknown to candidates prior to assessment events.

The use of different instruments of assessment during a single assessment event has been implemented in one centre with a decrease in the instances of plagiarism. Centre teams are encouraged to have candidates complete declarations that the work submitted, irrespective of the assessment event conditions, is their own.

General feedback

Overall, centres appear to be continuing to work towards maintaining high standards. The challenge in the newly amalgamated centres will be to capture experience from colleagues who are leaving but also to learn new approaches from colleagues new to the sector. This is ongoing and the Network Support Events have proved to be a good opportunity for sharing of good practice and ideas.

Areas of good practice

The following are examples of good practice found during visits this year:

- ◆ Rather than use a Personal Learning Plan (PLP), students are enrolled on to the Personal Development Unit. This not only incorporates the PLP, but integrates it to match key competences and Core Skills which are sought by employers. Student evidence demonstrated self-regulated action points which need to be satisfied with real-life personal and work-related tasks.
- ◆ For Business Accounting Outcomes 1 and 2, one centre has developed a set of three alternative assessment instruments. Within the closed-book assessment event in the classroom, candidates are issued with different alternatives to ensure that no two candidates sitting next to each other are completing the same question. This has been effective in reducing instances of plagiarism/copying. It is understood that sets of alternative assessments have been introduced for Management Accounting Using IT in a similar manner.
- ◆ One centre has undertaken a CfE mapping exercise for each Unit with the documentation held within the control file.
- ◆ The use of coloured paper for instruments of assessment ensures a control mechanism.
- ◆ The appointment of a lead assessor for each Unit ensures consistency, validity and reliability.

Specific areas for improvement

Care must be taken to review HN frameworks to identify the correct Unit numbers for the current frameworks. Staff must ensure that the delivery and assessment teams are utilising the correct version of Unit specifications prior to delivery commencing. Internal verification prior to delivery is likely to pick this up.

A consistent approach to identification of the types of error made by candidates in assessment should be applied. There was evidence this year of inconsistency within teams which could be attributed to inexperience, but also to geographical location of assessors and Internal Verifiers.

The security of assessment instruments remains a concern in some centres. Candidates must not be made aware of the content of assessments prior to the assessment activity taking place. Centres must remain vigilant to avoid any breaches of security of assessment instruments. Some of the good practice noted in this report can help to avoid this.

Staff in centres should continue to avoid teaching to assessment in order to provide candidates with a broad learning experience which will benefit them as they progress with their career path. The notion of not teaching to assessment will enable candidates to develop reasoning and problem solving skills which they can utilise for the rest of their lives.

Staff in centres are reminded to apply consequential marking to all Units throughout entire assessment submissions. There has been some evidence during visits that this principle has not been applied consistently within centres. Care should be taken to ensure that this is applied by all staff at centres across all campuses and sites in the newly amalgamated centres.

Higher National Graded Units

Titles/levels of HN Graded Units verified:

HN Accounting Graded Unit 1

HN Accounting Graded Unit 2

HN Accounting Graded Unit 3

General comments

The Graded Unit specifications are now well established and understood by centres. Centres are generally well versed in the preparation of candidates for these Units. However, it should be noted that following amalgamation of colleges there has been a loss of some of the staff who were particularly experienced in the delivery of some of these Units and centres need to consider this within the context of course management.

A new Unit specification was introduced for Graded Unit 2 Project during the 2013–14 academic session which brought with it some changes to the approach in marking. Not least of which is the removal of half marks when marking candidate work. This has proved to be difficult to implement for some centres with assessors on occasion slipping back into old ways.

The 2014 Network Support Event provided an opportunity for colleagues to share experience about delivery of contributing Units in order to best prepare candidates for Graded Units. The new GU2 Unit specification was discussed at this event in good time to allow centre staff to be made aware of the revised requirements of the Unit.

There was a breach of security for one of the Graded Unit 2 assessment instruments during the academic session. This has been addressed. Centres were advised of it and informed that the assessment instrument must be removed from their own internal secure sites and not used in the future. In response to this, SQA has commissioned the writing of an alternative Graded Unit 2 assessment instrument to be added to those currently available.

Care must be taken by staff in centres to ensure that the security of the assessment instrument for the Graded Unit 2 Project is maintained.

Unit specifications, instruments of assessment and exemplification materials

As previously indicated, the breach of security of Graded Unit 2 is currently being addressed.

One centre has devised a Graded Unit 1 assessment instrument which is to be added to the assessment bank on the secure site. Others are encouraged to do the same and share their own assessments with colleagues across the sector.

Evidence Requirements

The Evidence Requirements of the two Graded Unit examinations (GU1 and GU3) are relatively straightforward. Centres are reminded of the need to update the GU3 paper in line with the taxation legislation covered in the Taxation Units. The instances of inappropriate assessment instruments has reduced following an update session at one of the recent Network Support Events and materials/guidance on this is available on SQA's website.

However, the range of the quality of submissions for Graded Unit 2 Project is variable. Centre teams are reminded that the Unit specification contains details of all of the minimum Evidence Requirements of this Unit and **all** must be met in order for candidates to reach the required level of competence. This involves candidates having to attain more than 50% of available marks for the Planning Stage of the Unit.

A new Unit specification was introduced this year and the assessment instruments updated to reflect this. There is additional support on the Understanding Standards section of SQA's website which should assist teams in the marking of these assessments. This additional support will be particularly useful to new and inexperienced staff in centres who are asked to deliver and assess these Units.

Administration of assessments

The Graded Unit examinations (GU1 and GU3) tend to take place towards the end of the academic session to ensure that candidates have covered most of the input for the contributing Units prior to undertaking the exam.

The application of consequential marking should be applied throughout these Units and the contributing Units.

The need for security of assessment instruments task instructions for GU2 must be stressed and passed on to candidates.

General feedback

The review of the framework currently underway will have an impact on all of the Graded Units and, as such, this should be communicated to all staff involved in the delivery and assessment of these Units.

Assessment instruments are being reviewed to incorporate the changes but staff should anticipate this process.

Update letters will be regularly issued by the SQA Qualifications Development Team and must be acted upon.

The practice of awarding half marks for some areas of the GU2 Project must cease. One or two colleagues slipped back into this practice at times. It should be noted that only whole marks must be awarded. If the practice of awarding partial

marks continues it is likely that the assessment decisions will be deemed to be inappropriate upon review by the EV team.

Areas of good practice

Some centres have devised their own detailed marking schemes for GU2, others have annotated suggested solutions for the other two Graded Unit exams to ensure consistency of approach.

Centres are encouraged to devise their own detailed marking guidelines to facilitate consistent marking of projects across campuses.

Specific areas for improvement

Teams within centres must be alert to the awarding of half marks and now whole marks in the Graded Unit 2 submissions.

This must be covered by the Internal Verifier. Internal Verifiers must also be vigilant to the assessor allowing candidates to progress to the next stage of the GU2 Project before reaching the minimum Evidence Requirements of the previous stage. Assessors are encouraged to give adequate feedback to candidates to allow them to improve their performance to an acceptable level.