Higher National Qualifications
Internal Assessment Report 2015
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

For the session 2014–15, centres in the UK and across the world (excluding China which is covered in a separate report) are familiar with the content of the qualifications offered — HNC and HND Accounting.

A number of changes have been made to Units in the framework for the 2015–16 session and this has been publicised at Network Support Events and in SQA update letters to all centres. Additional support has been provided, in the form of support packs, suggested revised layouts and advisory letters which are available on the SQA website subject page for HN Accounting.

The understanding of the content is well embedded in centres; however, the security of assessment support packs (ASPs) has been compromised at times. This is covered below.

Unit specifications, instruments of assessment and exemplification materials

The Unit specifications and ASPs have been in place since 2010 and the HNC Unit specifications have been updated during 2014–15. The updated versions must be used by all centres from 1 August 2015. The content of the Unit specifications are well embedded in the delivery and the External Verifier (EV) team does not anticipate any major problems with centres adopting the revised Units. There are no major content changes to the framework from August 2015; the main change is that of terminology used.

ASPs are provided by SQA for all of the mandatory Units in the HN Accounting framework and some of the optional Units in others, with agreement that centres will keep them secure. Centres must also note that ASP materials are not released either as teaching materials or as 'model answers'.

Unfortunately during the last session there have been some breaches of security which compromise all centres. The Qualifications team responsible for HN Accounting is continuing to monitor these breaches.

Evidence Requirements

The evidence requirements for each Unit are clearly noted in the Unit specifications and have not changed significantly. Most centres are familiar with what is required of candidates to present evidence of their abilities to meet the required standards. The concept of Error Tolerance is now a familiar concept in all centres and is applied consistently across most centres. There have been some challenges during this session where centres have amalgamated into regional centres and individual teams within those larger centres have differing arrangements for the application of Error Tolerance.

The EV team has recorded, during visits, that professional discussions have taken place within the new larger amalgamated centres to agree upon the individual and consistent application of Error Tolerance thresholds for Outcomes within Units.

An area for improvement across centres would be to identify the 'type' of Error thus allowing for the provision of more meaningful feedback to candidates on a more consistent basis. This has been implemented in many centres.

An area which requires to be continually monitored in all centres is the quality and levelling of responses submitted by candidates for narrative tasks in the SCQF level 8 Units. The EV activity this session has highlighted that assessors and internal verifiers within centres must ensure that the submissions are of the correct level and that candidates' submissions are in report format when required. This is essential for all centres to apply as the skills assessed are a building block for candidates to move into employment or further studies.

Administration of assessments

The HN Accounting framework contains a mixture of assessment types and conditions. The evidence from this session's visiting verification activity suggests that centres adhere to the assessment conditions for the most part. This includes the use of appropriate pro forma documentation, the details of which are noted in the assessment conditions. Most centres have become used to updating data to be provided to candidates for assessment purposes, such as Taxation data. It is important for centres to review all of their pro forma handouts for assessments held under open-book or supervised conditions as it is the experience of the EV team that there are often a number of different versions of documentation in use within centres. This should be discussed as soon as possible within the teams of the newly amalgamated centres.

Centre teams are reminded of the importance of making assessment decisions promptly within the centre-agreed timelines. This is mostly for the benefit of candidates who have not yet achieved and need to re-assess, but it is also good practice. Feedback must be provided in a timely manner, positive and negative, and the assessment teams must be aware of the consequential effect of not providing assessment decisions quickly. During visiting verification the EV team found that some decisions had not been made after three months and this could potentially have had a detrimental effect on candidates' preparation for Graded Unit exams.

General feedback

The general observations of the EV team during the session were that most centres are moving on with preparations for the revisions to the HN Accounting framework from August 2015.

In general terms, the feedback to candidates has improved over the years and most centres are identifying areas of strength as well as weakness in feedback to candidates. The 'type' of Error made by candidates is often identified but not

always. The EV team recommends that centres make a point of identifying the 'type' of Error for candidates as a matter of routine.

It appears from the evidence gathered during verification activity that teams within centres are supporting candidates to a very high standard.

Areas of good practice

The visiting verification activity has identified some areas of good practice. In one centre the quality team have full control over the organisation, administration and running of Graded Unit exams. The only inputs that the delivery and assessment team has are to provide the assessment instrument one week before the agreed date of the exams and to provide full candidate lists to enable the quality team to check against enrolments. This relieves the delivery team of this onerous task and allows them to concentrate on the difficult tasks of preparing candidates for assessment and then making appropriate assessment decisions. The same arrangements are made for the resit opportunities. Candidates from the centre commented that they were made fully aware, from induction in September, of the date of the exam in the following May so that preparations could be made well in advance.

Another centre has decided to have named principal assessors and internal verifiers for each Unit. This means that team members are responsible for a smaller number of Units from start to finish, although they may well be involved in the delivery and assessment of other Units. The team at the centre felt that this was a good way to spread the workload and ensure continuous and consistent quality.

These are just two examples of what the EV team considers to be good practice. It should be noted that good practice has been shared across the network during our annual Network Support Event meetings and this makes it more difficult to identify specific areas of new or innovative practice. It has been the experience of the EV team over the recent past that items noted as good practice previously either in reports or at the Network Events have been embraced and implemented into most centres everyday practice and this has become the norm rather than good practice.

Specific areas for improvement

As noted above, the security of ASPs in the sector is a cause for concern. The content of ASPs is to be retained in a secure manner at all times and no part of the material should be reproduced as practice assessments or ideal or model answers to tasks that candidates are presented with during the course of their studies. These ASPs are shared across the sector on the understanding that their security is assured. SQA is concerned that the continual and ongoing breach of ASPs will undermine the reputation of the qualification and that the limited resources in this area are diminishing. This will create the inevitable additional workload and stress for teams within centres.

There has been evidence this past session of centres teaching specifically to assessment and not ensuring that all of the requirements of the Unit specification knowledge and skills are covered during delivery. This is to be avoided at all costs. It has been necessary this year to have candidates re-assessed for core Units where the evidence of such practice has been overwhelming. This is not good for either the candidates or the staff involved and damages the reputation of both centres and the qualification overall.

The narrative tasks in assessments has always been a challenge to those following Accounting qualifications, who prefer computational-type tasks rather than written tasks. It has become apparent over the last session that on some occasions the content of some of the narrative submissions from HND Year 2 candidates (SCQF level 8) has not been significantly different from their HND Year 1 (HNC) SCQF level 7 work. Teams within centres are reminded that within the Unit specifications the two levels have different command words which indicate what is required of candidates. In broad terms, 'describe' and 'explain' tend to be level 7 command words, whilst 'analyse' tends to be a level 8 command. With this in mind assessors should be ensuring that the candidates meet the specific requirements of each Outcome.

It has been identified by the EV team during our reviews over recent years that centres that include a Communication Unit in their framework have less difficulty in encouraging candidates to present work in an appropriate manner.

Higher National Graded Units

Titles/levels of HN Graded Units verified:

The framework currently has three Graded Units:

HN Accounting Graded Unit 1 (examination)
HN Accounting Graded Unit 2 (project)
HN Accounting Graded Unit 3 (examination)

General comments

The three Graded Units are well embedded into centre practice. The two examinations are updated as required based on current accounting practice and legislation as well as up to date taxation information.

The examinations are reviewed on a sample basis by the EV team during the annual central verification event in June, and the project-based assessment is the subject of visiting verification events.

Unit specifications, instruments of assessment and exemplification materials

The Unit specifications require that the ASPs are kept up to date with current legislation and current practice. The Graded Unit 1 examination was updated during 2015 for use from August 2015 in the 2015–16 session and beyond. The Unit specifications are being amended in line with the rest of the framework to adopt FRS102.

Evidence Requirements

The evidence requirements are easy to address in the Graded Units as they are made clear in the Unit specifications. Evidence can be gathered more easily in Graded Units 1 and 3 as they are assessed using an examination. The evidence gathered for the Graded Unit 2 project varies on a student-by-student basis. The guidance on making assessment decisions is broad in nature to allow for a degree of freedom in presenting evidence based on personal research.

The support afforded by tutors to candidates is limited by the Unit specification requirements but on the whole the feedback to the EV team from candidates is that it is focused. Because the assessment is an unfamiliar task, it is not entirely computational, candidates find it more difficult to start the task and it is often at the outset of the Unit that tutors find they are providing most of the support. Some centres offer the Research Skills Unit alongside the delivery of GU2 to help with focusing efforts in an appropriate manner.

Administration of assessments

Whilst there have been one or two breaches of the Graded Unit 2 assessments during the past session these breaches have been student breaches which are difficult to monitor. The Qualifications team continues to monitor this situation and take action as required.

The EV team is considering methods to limit these opportunities for breach and is reviewing materials available on the internet to familiarise themselves with the content. Any similarities between these materials and submissions from within centres are noted. The use of plagiarism software is encouraged as good practice.

General feedback

The Graded Units are different from the contributing Units in that the method of reaching assessment decisions is entirely different.

Contributing Units are assessed using Error Tolerance principles whilst the Graded Units are assessed using cut-off scores in line with SQA principles for grading.

Over the years, the teams within centres have developed skills to identify where marks are awarded — with most centres adopting positive rather than negative marking approaches. In most cases, marks awarded are clearly identified for internal verification and external verification purposes.

The practice has been adopted in many centres that grades only are given rather than actual marks for the Graded Unit submissions.

Areas of good practice

In one centre the quality team has full control over the organisation, administration and running of Graded Unit exams. The only inputs that the delivery and assessment team has are to provide the assessment instrument one week before the agreed date of the exams and to provide full candidate lists to enable the quality team to check against enrolments. This relieves the delivery team of this onerous task and allows them to concentrate on the difficult task of preparing candidates then making assessment decisions. The same arrangements are made for the resit opportunities. Candidates from the centre commented that they were made fully aware, from induction in September, of the date of the exam in the following May so that preparations could be made well in advance.

Specific areas for improvement

Consistent marking should be applied to all scripts. The EV team still identifies inconsistencies during verification activity — mostly the lack of application of consequential marking. Often this is from centres where assessors are inexperienced and not afforded support from more experienced colleagues.