NQ Verification 2013–14

Key Message Reports

Verification group name:	Accounting
Levels	N5
Date published:	July 2014

This Report combines all Verification Key Messages for the academic session 2013-14.

NQ Verification 2013–14 Key Messages Round 1

01 ▶ Section 1: Verification group information

Verification group name:	Accounting
Verification event/visiting information	Central verification
Date published:	January 2014

National Courses/Units/Awards verified:

National 5 Accounting: H1YP: Preparing Financial Accounting Information

National 5 Accounting: H1YR: Preparing Management Accounting Information

02 ▶ Section 2: Comments on assessment

Assessment approaches

Approaches used by all centres verified were deemed valid.

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

Assessment judgements

Verifiers found that the majority of evidence submitted was of a good standard which indicated that centres had a clear understanding of the requirements of the national standard and applied these to the marking of Unit assessments.

Marking of computational questions, on occasion, veered towards severe. Centres must take care to ensure that credit is given for consequentially correct

calculations. However, marking was slightly lenient for theory questions with candidates being credited with passes in Outcomes where their answers were vague or not clear.

03 Section 3: General comments

Most centres submitted scripts where there was some evidence of internal verification. It is to centres' benefit to ensure that scripts submitted show clear evidence of this. If there is not clear evidence of internal verification, this will be highlighted in centres' external verification reports.

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

Centres should be aware that a Candidate Evidence Flyleaf should be submitted with candidate evidence. This flyleaf can be downloaded from SQA's website.

NQ Verification 2013–14 Key Messages Round 2

01 ▶ Section 1: Verification group information

Verification group name:	**Accounting**
Verification event/visiting information	**Event**
Date published:	**March 2014**

National Courses/Units/Awards verified:

National 5 Accounting: H1YP 75 Preparing Financial Accounting Information

National 5 Accounting: H1YR 75: Preparing Management Accounting Information

02 ▶ Section 2: Comments on assessment

Assessment approaches

Approaches used by the majority of centres verified were deemed valid, however it is essential that centre-generated tasks are submitted for prior verification to ensure validity.

The majority of centres used SQA instruments of assessment, with the Unit-by-Unit approach being the preferred option.

Assessment judgements

Verifiers found that the majority of evidence submitted was of an acceptable standard, which indicated that centres had a clear understanding of the requirements of the national standard and had applied this to the marking of Unit assessments.

Marking of computational questions, on occasion, veered towards being severe. Centres must take care to ensure that credit is given for consequentially correct calculations. For example, in the *Preparing Financial Accounting Information* Unit (Assessment Standards 1.1 and 1.2) the entry for VAT is consequential to the candidate correctly identifying the transaction as a sale/purchase/return. The debtor/creditor account is also consequential to this.

Marking was slightly lenient for theory questions, with candidates being credited with passes in Outcomes where their answers were vague or unclear. For example, in the *Preparing Financial Accounting Information* Unit (Assessment Standard 2.1) candidate responses must make some reference to the fact that notes are prepared to calculate the amount of the expense that was actually incurred during that financial period, not the amount that was paid.

03 ▸ Section 3: General comments

Most centres submitted scripts where there was some evidence of internal verification. It is to the benefit of centres to ensure that scripts submitted show clear evidence of this.

Evidence submitted for each Outcome should clearly indicate whether the candidate has passed or failed.

While it is acceptable for assessments to be completed using spreadsheets, for assessments to be meaningful, templates should not be provided. Centres are not required to submit a formulae printout.

Candidates should complete handwritten assessments in ink.