

Moderation Summary Report

Subject: Accounting Level: Advanced Higher

This report summarises the context for moderation of the estimates received for this course, ie, historic attainment, the 2020 Starting Point Distributions and 2020 Estimates. It also provides the key outcomes of the moderation process for this course.

Full details of the moderation approach and the Attainment Statistics (August) 2020 can be found on SQA's statistics page (<https://www.sqa.org.uk/statistics>)¹.

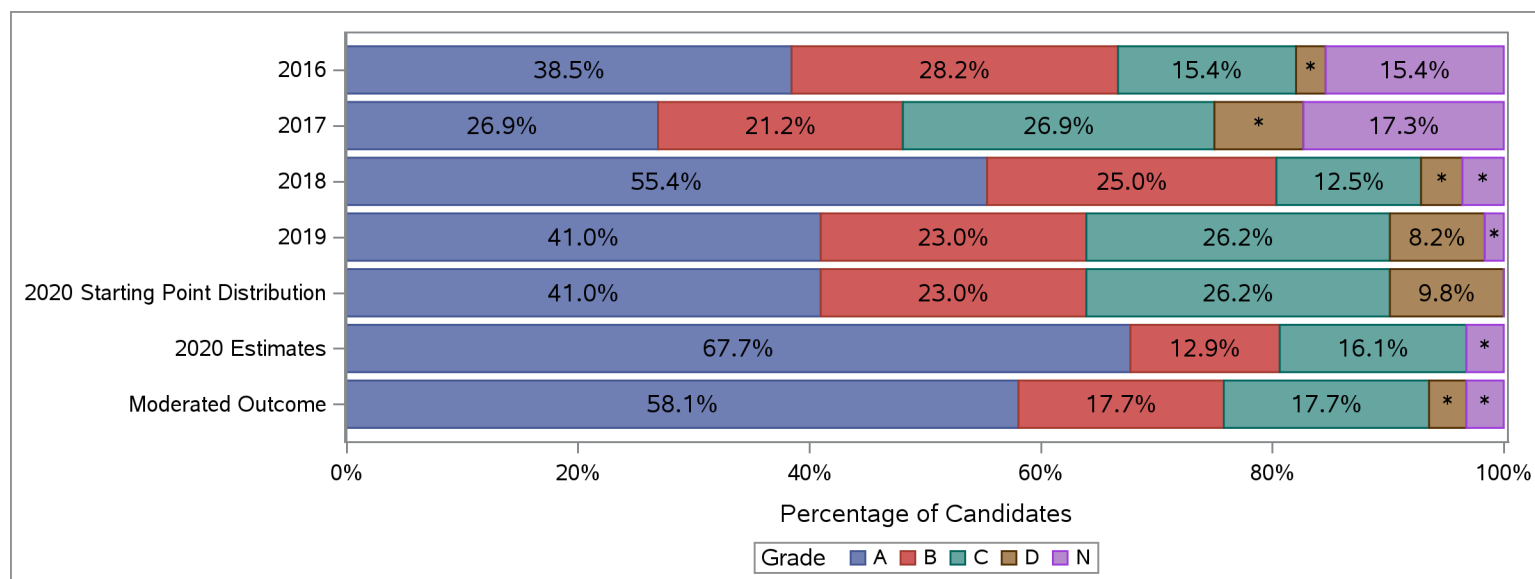
Furthermore, where small numbers of entries (values less than 5) could risk identification of individuals, those numbers and associated percentages have been suppressed in the tables below with an asterisk.

Historic Attainment, Starting Point Distribution, Estimates Received and Moderated Outcome

The table and chart below show:

- (a) historic attainment by grade for this course for years 2016 to 2019;
- (b) the Starting Point Distribution, which provides a projected distribution for 2020 attainment for this course, based on quantitative and qualitative analyses by SQA;
- (c) the distribution of 2020 estimates received from centres for this course (pre moderation); and
- (d) the distribution of grades after the moderation process.

Advanced Higher : Accounting	Grade						Total	Grade					
	A	B	C	D	N	A		B	C	D	N		
	Number	Number	Number	Number	Number	%		%	%	%	%		
2016	15	11	6	*	6	39	38.5	28.2	15.4	*	15.4	100.0	
2017	14	11	14	*	9	52	26.9	21.2	26.9	*	17.3	100.0	
2018	31	14	7	*	*	56	55.4	25.0	12.5	*	*	100.0	
2019	25	14	16	*	*	61	41.0	23.0	26.2	8.2	*	100.0	
2020 Starting Point Distribution	25	14	16	6	*	62	41.0	23.0	26.2	9.8	*	100.0	
2020 Estimates	42	8	10	*	*	62	67.7	12.9	16.1	*	*	100.0	
Moderated Outcome	36	11	11	*	*	62	58.1	17.7	17.7	*	*	100.0	



¹Some of the figures in this summary report may differ slightly to figures in the Attainment Statistics (August) 2020 publication. This is because the the Attainment Statistics (August) 2020 publication excludes those candidates who were removed after the moderation process, including candidates who have subsequently been withdrawn by their presenting centre.



Centre Moderation Summary

As detailed in the SQA National Qualifications 2020 Awarding – Methodology Report, the moderation was undertaken at centre level. SQA did not adjust estimates for new centres presenting on this course, as there was no historical evidence on which to base adjustment. The table below provides key summary information about the centre moderation process and outcomes for this course.

Moderation Summary	Number	Percentage of Total
Entries for this course	62	100.0%
Centres presenting for this course	16	100.0%
New Centres	1	*
Entries from New Centres	*	*
Highest Entries Presented by a Centre	8	.
Median Entries Presented by Centres	4	.
Lowest Entries Presented by a Centre	1	.
Centres Adjusted	2	12.5%
Centres Not Adjusted	14	87.5%
Entries Adjusted	6	9.7%
Entries Adjusted Down	6	9.7%
Entries Adjusted Up	*	*
Entries Adjusted Down by One Grade	*	*
Entries Adjusted Up by One Grade	*	*
Entries Adjusted Down by Two Grades	*	*
Entries Adjusted Up by Two Grades	*	*
Entries Adjusted Down by Three Grades	*	*
Entries Adjusted Up by Three Grades	*	*
Entries Adjusted Down by Four Grades	*	*
Entries Adjusted Up by Four Grades	*	*
Entries Adjusted from A-C to D	*	*
Entries Adjusted from A-C to N	*	*
Entries Adjusted from D to A-C	*	*
Entries Adjusted from N to A-C	*	*