

Equality Review Summary



Qualification	Accounting
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Level	Higher
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REVIEW OF NATIONAL QUALIFICATIONS EQUALITY REVIEW

Date of review	23/11/18
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Coursework and/ or Question Paper revisions

The assignment will increase by 10 marks and will now be worth 60 marks. Candidates will now be required to complete the assignment in one sitting and the completion period will reduce from 3 hours to 2 hours 30 minutes. The changes to the conditions of assessment in the assignment will increase the reliability of the assignment.

The question paper will be extended by 20 marks, to 120 marks. Section 1 will increase by 40 marks and will now include two 40 mark questions. Section 2 will decrease by 20 marks and will now include two 20 mark questions. The exam time will increase by 30 minutes to 2 hours 30 minutes. Extending the question paper will allow more skills, knowledge and understanding to be sampled, following the removal of units from the course.

Equality & inclusion issues

No changes have been made to the aims, rationale or content of the course. Only the Course assessment has changed as outlined above. This means that the original equality review carried out and attached remains valid and fit for purpose. It should be noted however, that the Units, which were a feature of the original ERF, have now been removed.

Changes to the conditions of assessment for coursework

Where the conditions of assessment have changed to be more controlled, for example, where the time allowed for a task or assignment has been restricted or where a task or assignment has to be completed in one sitting, some disabled candidates may be potentially disadvantaged. However, this disadvantage should be mitigated by the provision of the appropriate assessment arrangements.

Extension of Question paper

Disability

Some disabled candidates who require extra time may find increased focus on externally assessed exams more challenging and they may experience fatigue over the longer examination time. For example, candidates with physical disabilities may have difficulties in maintaining stamina or those unable to concentrate for extended periods may have difficulties in maintaining focus and have difficulties in demonstrating their attainment. Other disabled candidates such as those with mental health difficulties or emotional behavioural difficulties may find the longer examination experience overly stressful leading to increased anxiety which could negatively impact on their ability to demonstrate their attainment.

Religion and belief

Some candidates because of religion and belief may experience a higher level of fatigue and be adversely affected in an extended question paper because they are fasting.

Actions that will mitigate any adverse impact outlined above	
<p>While it is not possible to exempt disabled learners from the external QP at Higher where this is an integral assessment component understanding of the Course, the provision of appropriate assessment arrangements and other supportive practices will mitigate the adverse impact for many disabled candidates. For example, by the careful consideration of the amount of extra time being requested and by further consideration being given as to whether there are any other more appropriate assessment arrangements such as using ICT and/or assistive technologies or the inclusion of rest breaks.</p> <p>SQA recognises that reasonable adjustments or assessment arrangements may be incapable of mitigating all of these potential negative impacts entirely. Nevertheless, the decision to extend the existing question has been taken to ensure that the standards, quality and credibility of the National Qualifications are maintained.</p> <p>It is not possible for SQA to take all possible religious festivals and periods of observance into account when constructing the exam timetable. SQA will take into account, through its exceptional circumstances process, any negative impact such as a candidate taking unwell during an examination.</p>	
ORIGINAL NATIONAL QUALIFICATION DEVELOPMENT EQUALITY REVIEW	
Date of review	7 January 2013
Summary of Conclusion and recommendation	
<p>The aims of the Course are to develop skills, knowledge and understanding that underpin the preparation and presentation of accounting statements and analysis of accounting information. Removal of any of these aspects would diminish the integrity of the Course therefore it would not be possible to exempt learners from the requirement to demonstrate these aspects. However, the use of alternative assessment arrangements, outlined in Part B, removes any potential barriers of exemption from this Course as flexibility in the use of assistance and technologies can assist learners to demonstrate the necessary skills required.</p>	