



Assessment Guidance for:

**Diploma in Accounting at SCQF level 6
(GV9L 46)**

**Diploma in Accounting at SCQF level 8
(GV9M 48)**

Publication date: June 2025

Publication code: DB6361

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Published by the Scottish Qualifications Authority

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www.sqa.org.uk

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History of changes

It is anticipated that changes will take place during the life of the qualification, and this section will record these changes. This document is the latest version and incorporates the changes summarised below.

Edition	Description of change	Date

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About this guide

This document provides guidance on ways to assess candidates for the Diplomas in Accounting at SCQF levels 6 and 8. You may use other ways of assessing candidates and recording your decisions about their competence. Whilst the guidance contained in this document is not mandatory, it illustrates the standard and range of evidence the External Verifier expects to see.

Following this guidance does not guarantee successful external verification — it is still your responsibility to ensure that assessment and internal verification meets the requirements of the Assessment Strategy and SQA.

Qualification structures

Diploma in Accounting level 6 (GV9L 46)

Mandatory units

Unit	SQA code	SSC code	SCQF level	SCQF credit
Applying Principles of Accounting Operations	J8XF 46	SDS0487	6	10
Applying Principles of Management Accounting	J8XG 47	SDS0488	7	15
Handling Financial Transactions	J8XH 46	SDS0490	6	10
Developing Meta-skills and Personal Practice	J8XJ 46	US0194	6	5

Optional units (1 unit)

Unit	SQA code	SSC code	SCQF level	SCQF credit
Carrying out VAT Administration	J8XL 46	SDS0489	6	10
Producing Financial Information and Forecasts	J8XK 46	SDS0491	6	10
Providing Personal Tax Administration	J8XM 46	SDS0492	6	15

Diploma in Accounting level 8 (GV9M 48)

Mandatory units

Unit	SQA code	SSC code	SCQF credit	SCQF level
Providing Management Accounting Services	J8XN 48	SDS0493	8	15
Performing Financial Accounting	J8XP 48	SDS0494	8	15
Developing Meta-skills and Personal Professionalism	J8XR 48	SDS012	8	16

Optional units (1 unit)

Unit	SQA code	SSC code	SCQF credit	SCQF level
Preparing Financial Statements	J8XT 47	SDS0495	7	10
Providing Business Taxation Services	J8XV 48	SDS0496	8	12

Before starting the Diploma

Establishing this is the right qualification

You should ensure that candidates receive appropriate guidance before undertaking a Diploma in Accounting. Assessment of these qualifications is based on evidence generated authentically in the workplace, therefore candidates need advice and guidance to ensure that their existing job remit, skills, experience, and plans for progression, are aligned to the qualification they are interested in undertaking.

This may have been considered prior to contact with you as an assessor, however it is recommended that you yourself are comfortable that achievement of the qualification is a realistic prospect by means of the assessment opportunities arising from the job role.

Engagement with the employer / line manager is recommended so that they are fully aware of the assessment approach and therefore committed to fully support the candidate, particularly in relation to access to work-generated evidence opportunities.

1 Preparing to assess the qualification

Roles and responsibilities

Assessment of work-based qualifications differs significantly from traditional classroom-based or online delivery of knowledge-based qualifications. Assessment of vocational qualifications is largely candidate led, where candidates gather and reference evidence in the form of products of work relevant to the qualification standards under guidance and oversight of the assessor. Assessors play a crucial role in guiding the candidate, performing observation of performance, leading professional discussion, and of course, making judgements of the evidence against the qualification standards.

Assessment of the qualification involves a variety of assessment instruments underpinned by assessment planning and your centre's internal quality assurance. Both you and the candidate should be clear on your roles in the assessment process before you begin. The following is a recommended but not exhaustive outline:

Your role

- ensure candidates understand what is to be assessed and how it is to be assessed
- ensure the conditions and resources required for assessment are available
- help candidates to identify, gather and signpost evidence
- observe and record candidate performance — records should say what has been observed, how it was carried out, and what it demonstrates in relation to the standards
- assess products of the candidate's own work
- question candidates and record results
- authenticate the evidence candidates provide
- judge evidence and make assessment decisions
- identify gaps or shortfalls in candidate competence for further development
- provide feedback to candidates throughout the assessment process
- record progress and achievement
- provide general support in terms of a point of contact for queries and reinforcement

Candidates' role

- measure own job role against qualification standards to identify appropriate work activities for assessment, with support of assessor as appropriate
- plan and prepare for assessment — become familiar with the standards, what is to be assessed and how it is to be assessed
- help to identify job activities that could generate valid evidence
- generate evidence e.g. carry out work activities, collate work products, answer questions, write personal statements, discuss with assessor, etc
- organise and reference evidence
- reflect upon and act on feedback from the assessor
- share any questions, queries or points of clarification with the assessor

Internal verifier's role

The internal verifier has a key role in ensuring the integrity and quality of the assessment process. An internal verifier is responsible for providing a quality check on assessment decisions, usually on a sample basis. Samples may be greater or smaller depending on the experience of the assessor and taking into account other risk factors. The internal verifier is not re-assessing the evidence but judging the validity and reliability of the assessment decisions sampled.

The internal verifier function is to help ensure the validity of internal assessments and the reliability of assessors' judgements. This responsibility has several components:

- checking assessment instruments to ensure validity
- sampling assessment decisions
- maintaining assessment and verification records
- managing standardisation activity
- Identifying possible CPD needs and continuous improvement opportunities
- providing general support to assessors

For more information on internal verification refer to *Internal Verification: A Guide for Centres offering SQA Qualifications* (Pub code FA5291), available at www.sqa.org.uk

Induction

It is best practice to arrange an initial induction meeting between assessor and candidate to help familiarise with the requirements of the Diploma qualification. Candidates may have previous experience of work-based qualifications or be completely new to the process. Previous experience, or lack of it, will influence what could be covered at Induction.

It is strongly recommended that the employer is included in discussion at this stage as it is important to establish a working relationship with them to maximise the candidate's access to opportunities to gather evidence, and therefore avoid as much as possible any barriers arising that could impede progress.

The employer may not be familiar with assessment of work-based qualifications and it is important they understand that the Diploma is a competence-based qualification requiring assessment in the workplace via observation and products of work. They should therefore be prepared to consent to the assessor having some access to the workplace for assessment, and the use of products of real-life work as evidence.

Establishing this at the outset will go a long way to preventing difficulties at a later stage regarding confidentiality and any other sensitivities or expectations an employer may have.

Induction could include some of the following:

- an overview of the Diploma. This need not be a detailed explanation at Induction stage (too much detail may overwhelm the candidate)
- introduce the concept of performance evidence and supporting evidence — emphasising that performance evidence is used to demonstrate competence
- a discussion of the candidate's job role — this will help identify suitable optional units. It may also offer opportunities to identify colleagues who could potentially provide supporting evidence in the form of witness statements, or even by providing mentoring support

- an initial assessment of the candidate's knowledge, skills and experience (eg a skills scan). This will help identify any learning / training needs that may be needed. Experienced candidates may be able to progress to assessment without much supplementary training or learning, whereas candidates new to their job role (eg Apprentices) may require a period of training before they can demonstrate the requisite level of competence for assessment
- any development and special assessment needs are identified at this time or as early as possible and taken into account when planning assessment
- an introduction to the centre's E Portfolio System, if you are using one
- brief summary of roles and responsibilities including the internal verifier
- summary of the centre's policy on plagiarism and malpractice, possibly resulting in a candidate disclaimer being signed
- overview of the assessment planning process

Defining the candidate's job role

As part of an initial conversation with the candidate, it can be a useful exercise to ask them to write a description of their job role and responsibilities, including their place in the organisational structure / hierarchy; and key colleagues, manager(s), clients, suppliers, etc they regularly interact with. This could include a diagram of the organisational and departmental / team structure. This presents a good opportunity to note the details of colleagues who could be called upon to provide witness testimony or offer other form of support later.

In itself, this may not necessarily be valid evidence for assessment of knowledge criteria, however it can be useful to place the candidate's job role in context and set the scene for assessment planning, both for the candidate themselves — who may not have reflected too deeply about this — and the assessor, to familiarise themselves with the candidate's work environment

Assessment planning

After induction you can move on to planning assessment. Assessment plans are an important means of ensuring the assessment process runs as smoothly and efficiently as possible. This is especially critical at the outset and particularly in the case of inexperienced candidates. Assessment plans should identify when and how assessment will be carried out. Candidates need to have a clear understanding of what is being assessed, what methods will be used and what evidence they have agreed to produce.

Assessment planning can help candidates to relate their routine workplace activities to the criteria within the qualification units, therefore avoiding the pitfall of generating evidence that is not relevant to the qualification.

Assessing in the workplace – advantages and disadvantages

There are both benefits and challenges when you are assessing in the workplace. Some to consider are given below.

Advantages:

- evidence generated 'on the job' minimises time, cost and disruption for all
- assessor witnesses the job environment first-hand to understand strengths and challenges facing the candidate
- flexibility to plan assessment around the needs of those involved
- assessment can progress at the candidate's own pace
- no traditional exam-style assessment as evidence is performance-based
- familiarity of work environment and tasks
- application of knowledge to real life tasks consolidates learning and practice
- support of other experienced staff may be available
- promotes confidence and growth
- formal recognition of training and development can be motivational

Challenges:

- pressures of work may be a constraint
- working with personal and confidential data may limit the use of evidence
- distractions, interruptions and dynamic workload may disrupt assessment plans
- required tasks or scenarios to cover certain criteria may not occur naturally
- lack of privacy to discuss evidence and provide feedback
- candidates may feel additional pressure when being observed
- employers may be reluctant to grant the assessor sufficient access
- pressures of work for others involved, such as witnesses, may be a constraint

Balancing planning with flexibility

Assessment planning provides a framework to guide candidates in the generation of evidence, therefore plans should not be inflexible. They should not be considered assessment tasks to be rigidly adhered to and either passed or failed. Evidence that meets the required standard should be accepted even if some aspects are judged to have fallen short. The criteria that were not met can be re-visited following feedback, reflection and any training or development activity needed on the part of the candidate.

Especially in the early stages, this can sometimes be about the candidate's lack of familiarity with work-based qualifications leading to them submitting evidence that is not relevant to the standards, lacks sufficiency, relies on knowledge or supporting evidence to claim competence or a similar issue, rather than indicating any shortcoming in their competence.

Real-life workplaces are a fluid and dynamic environment, and unforeseen opportunities to gather evidence are likely to arise. These should be capitalised on as much as possible. You should treat assessment plans as working documents that can be updated and changed as you review progress with your candidate not something fixed.

In developing an assessment plan, assessors should:

- have a thorough knowledge of the Diploma
- get to know the candidate and their workplace
- plan realistically around the candidate's role, working pattern and circumstances
- identify opportunities for gathering relevant evidence
- focus on tasks leading to evidence rather than the other way round
- consider opportunities for integration
- use feedback to inform subsequent plans and establish any training needs

Assessment planning meetings

At the assessment planning meeting, the assessor and candidate should agree and record the following information:

- what is to be assessed
- the assessment method
- the location, date and if possible, time of the activity

If activities outwith the scope of the plan emerge and assessment deviates from the plan to capture this evidence, it is not a problem, providing the evidence is relevant and complies with the Assessment Strategy, in fact this is encouraged.

Integration of assessment

As you are planning assessment, make the most of opportunities to *integrate*. This means planning to assess an activity which draws on, and therefore provides evidence for, the content of different units. Many activities carried out by candidates in the accounting sector as part of their day-to-day work will generate evidence for more than one unit in the qualification.

A holistic integrated approach is based on gathering evidence through work situations towards one or more units rather than focusing only on one unit at a time. In real life, our work activities are unlikely to be restricted to discrete singular competencies such as planning own work activities, to the exclusion of everything else. In the course of carrying out work, candidates will be communicating, working with others and problem solving which will generate evidence towards several units.

The criteria covered will depend on the specifics of the evidence gathered and may be something that is planned or opportunities may arise during the course of naturally occurring events. Planning assessment around *activities* will maximise integration, rather than identifying criteria and then seeking out those matching activities. However, towards the later stages of the qualification, assessment planning will have to become more targeted towards the outstanding criteria and so involve consideration of a wider range of assessment methods.

Sources of existing assessment evidence

In accounting organisations, there is usually a wealth of existing evidence that the candidate has generated as part of the organisation's performance management and compliance processes and you should encourage the maximum use of this existing evidence. As an assessor, you should identify whether some cross-matching templates are in place and, if not, you should consider developing these in consultation with the candidate and their manager, as this will not only help with current candidates but future ones.

Triangulation: Authenticity, context, contingencies and competence over time

This is combining different forms of evidence — performance evidence and supporting evidence — to ensure authenticity, validity, sufficiency, currency and reliability.

Triangulation helps ensure authenticity and demonstrate consistent performance over time in an efficient and robust manner, rather than relying on multiple examples of the same assessment which may provide limited insight. Multiple examples of documents produced have value, but are limited in explaining the candidate's role and actions in the absence of any supporting evidence to provide context.

For example, a completed set of accounts combined with a reflective account and questioning by the assessor is likely to be stronger in describing the candidate's actions and competence, than three sets of completed accounts with no other evidence to provide context.

Triangulation can also help in the case of contingencies and situations where confidentiality restricts the collation of work product evidence. A range of supporting evidence such as personal statements, professional discussion and witness testimony can be used to fill gaps where access to evidence is restricted.

Confidentiality of evidence

Accounting organisations and departments have strict rules about the handling and sharing of work product evidence (financial data, customer correspondence, letters, e-mails, etc) and it is unlikely that third party use (ie for assessment) will be permitted without at least significant restrictions, if at all. Partial redaction of evidence is one possible way of complying with confidentiality policies, but the loss of detail may lead to it becoming so vague as to lose its value as assessment evidence.

Evidence in Situ

In situations where evidence cannot be stored in a candidate's portfolio due to confidentiality of personal or other sensitive information. Where redaction is not possible or would remove too much of the context of the evidence for robust assessment judgements to be made, evidence may be kept *in situ* – that is stored in its original location in the workplace rather than the candidate's portfolio.

Where evidence in situ is used, assessors must ensure that a clear and detailed explanation of the evidence itself is included in the portfolio together with details of where the original evidence is located.

The employer may consent to give you remote or in-person access to the *in situ* evidence allowing you to record as an **observation of work product** with authentication through questioning to authenticate and confirm. *Triangulation* of evidence should be used generally but can be especially useful where confidentiality is a constraint.

Evidence held in situ must be made available to assessors, internal verifiers and external verifiers as required to ensure the validity of the assessment process.

Contingencies

Given that observation is dependent on the business situation of the day (ie types of business undertaken and emergent at the time) it is unlikely that all the potential evidence will actually be generated during the assessment event, but you can see there is scope for a significant range of performance criteria and knowledge to be evidenced.

Holistic to targeted

At the outset you are likely to find a more generic, task-focused plan will enable you to maximise the amount of evidence you captured from each assessment event.

However as progress is made, later plans will become more unit specific, targeting the gaps not as yet covered by assessment evidence.

Selecting methods of assessment

The methods of assessment you use should be valid, reliable and practicable.

- By *valid* we mean the assessment method generates authentic evidence that is relevant to, and an appropriate means of confirming, the competence and/or knowledge claimed.
- By *reliable* we mean that the assessment method ensures consistent outcomes when used with different candidates, different assessors and on different occasions.
- By *practicable* we mean that the method is feasible to implement without presenting unreasonable barriers to learners or requiring onerous resource levels.

Internal Quality Assurance

Methods of assessment and any assessment materials should be periodically updated and checked within your centre through internal quality assurance processes such as standardisation meetings. Internal verification plays an important part as it is concerned, not just with the outcomes of assessment, but the validity, reliability and practicability of assessment methods in general, closing the loop between assessment outcomes and assessment practice. This gives you as an assessor confidence in your starting point for assessment.

Methods of assessment — Definitions and examples

Assessment will involve a range of methods. The most commonly used are defined below along with some examples of scenarios where such evidence could be generated.

Performance / Primary evidence

This is first-hand evidence of how a candidate works in relation to the qualification criteria. It includes the outputs of performance (work products) and observation of performance. The use of performance evidence is the principal method of demonstrating valid and reliable competence. It is important that the evidence is signposted / referenced to the performance indicators and knowledge criteria so that internal and external verifiers can follow the judgements on competence and knowledge.

Primary evidence is concerned principally with confirming competence, however it can also be used to claim some knowledge where it is clearly implicit from the practice (eg knowledge criteria concerned with 'How to...').

What is an observation?

Observation by an assessor is considered to be the most valid and reliable method of assessment. This is because it is first-hand primary evidence that is automatically authenticated as witnessed directly by the assessor. It can be organised and conducted in a variety of ways:

- arranging to visit when planned naturally occurring activities are anticipated to be carried out by the candidate
- working alongside the candidate and observing naturally occurring activities as they freely arise
- observing candidates working online at a set time to coincide with planned naturally occurring activities
- review recording of activities completed by the candidate in the workplace after the event

An observation must record clearly what happened and how this meets the relevant standards. Usually this will involve, an overview of the context, what the candidate did, who the candidate interacted with (if applicable), what resources were available and used and what the outcome was. This is then signposted to the relevant criteria within the standards. It is not sufficient to use a generic checklist with a statement to the effect that the candidate met the standards required.

Each observation record should reference the task being observed to the performance indicators and any knowledge covered. This is an important part of the assessment process and is an essential aid to the internal verification process.

Observation by the assessor can usually be supplemented by other types of assessment methods such as questioning. For example, it will likely be useful to ask questions verbally of candidates as they carry out naturally-occurring activities.

Example 1

Observation of the candidate communicating effectively with internal and external stakeholders, in relation to the application of the principles of accounting operations.

Example 2

Observation of the candidate delivering accounting advice, and guidance to stakeholders in line with organisational requirements in relation to the application of the principles of accounting operations

Example 3

Observation of the candidate drafting and presenting VAT information to clients and approved internal stakeholders for approval.

What is Work Product?

As candidates complete activities in the workplace in the course of their job role and responsibilities, they will naturally produce evidence in the form of products of their work.

Work products are valuable and reliable items of primary performance evidence. They are direct outputs of performance such as documents, e-mails, records, reports, etc and although not necessarily witnessed by the assessor at the time of their creation, it is often clear from context, that they were produced authentically by the candidate. Where this is not so clear, questioning and/or other methods can be used to authenticate and/or to develop further in relation to knowledge.

Depending on the specific evidence it may be necessary to annotate to place it in context. For example an email exchange with a manager, colleague, stakeholder or combination of same, may naturally place the candidate's contribution in context. However, a set of figures calculated as part of a VAT return, for example, is likely to need some authentication to establish the candidate's actions in arriving at the figures, how this was done and in what context (eg directed to by manager, on request by a client. etc).

This annotation could be recorded within a reflective account, personal statement, professional discussion or even noted directly on the evidence itself if there is space and means to do so.

The nature of Work Product evidence can vary widely depending on what the candidate's job entails, but examples of product evidence include:

- customer records prepared / updated by the candidate
- letters and e-mails between customer(s). management or colleagues
- Accounting records
- reports or other written communication prepared by the candidate (eg recommendations for improving internal processes, project updates, etc)
- outputs of tests delivered elsewhere in the organisation evidencing knowledge of the compliance requirements, procedures to follow and/or features of given products and services

Supporting evidence

Supporting evidence is second-hand accounts of work performed rather than the direct outputs from it. This evidence serves two main purposes — to cover knowledge, and consolidate primary evidence by placing it in context to fill in the ‘bigger picture’.

Supporting evidence includes but is not limited to: questioning, professional discussion, personal statements, reflective accounts and witness testimony. Supporting evidence plays an important role in *Triangulation*. It can also help authenticate performance evidence by placing it in context.

Supporting evidence is not used for claims against performance criteria, other than by exception to fill small gaps in cases where performance evidence does not arise naturally.

What is questioning?

Candidates have to show that they can meet the knowledge criteria specified for each unit. Much of a candidate’s knowledge and understanding will be apparent from what they do or produce as part of their work, but this will not always be the case and questioning can be a useful way of confirming what candidates know and understand.

Questions can be asked in a variety of forms, such as verbal questions, short answer written questions, or even case studies. Much of the knowledge will be covered by performance evidence and only a limited amount of explicit written or verbal questioning may be required.

What is a personal statement or reflective account?

A personal statement or reflective account is a technique used to place evidence in context and to demonstrate knowledge. It can also be useful to provide authentication of performance evidence. These are written accounts provided by candidates describing actions they took, activities they completed, reflection on their experiences, etc. Essentially they are a statement or account from the candidate concerning their practice and/or knowledge in relation to qualification criteria. Ideally these relate directly to the candidate’s practice, however for some knowledge or performance that does not arise naturally the content may be more theoretical.

Personal statements / reflective accounts tend to be fairly substantial to cover significant portions, or even all, of a unit, but there is no fixed minimum or limit in respect to size. Although a personal statement / reflective account may cover an entire unit, they are not sufficient on their own as evidence of competence and therefore completion of a unit. Primary evidence is needed in combination for at least greatest majority of performance criteria.

As to the differing terminology, some assessors describe Reflective Accounts as describing the 'why' of actions that were taken in a particular context, whereas personal statements are more descriptive of the 'what' and may be more generic and theoretical in nature. However, the label is not very important — the critical aspect is that they are an accurate account by the candidate of work they carried out (linked to performance evidence where possible) and / or their knowledge. The content and context of the evidence determines what it covers in terms of performance criteria and knowledge, not the label. It is down to the assessor to make that judgement.

What is witness testimony?

Witness testimony is evidence attesting to the candidate's competence over time or performance relating to a specific work activity or project by a colleague, manager, customer, stakeholder or person otherwise in a position to provide valid and reliable comment through some form of interaction and/or relationship. Most often this is used to authenticate, and therefore supplement, other forms of evidence.

Witness testimony may be a written document, a statement annotated on work product or as a discussion with the assessor directly. As with observation it should be a statement to the effect of the nature and outcome of interactions and experience with the candidate and not simply a tick box or 'I confirm the candidate is competent' type statement.

What is simulation?

Simulation is any structured assessment exercise involving a specific task which reproduces real-life situations.

On some occasions, it may not be practical to assess a candidate in real work. Examples might be where the standards require candidates to carry out emergency or contingency procedures, or where client confidentiality is an issue.

In cases where the opportunity has not presented itself during the normal course of events to cover criteria that fall within the scope of their established job role, it may be appropriate to use simulation as a method of assessment. The following are two examples of the type of events that may exist within this qualification:

- provide information to improve organisational performance by use of either ratio analysis for financial accounting or variance analysis for management accounting
- provide information about the administration process for corporation tax to a company

Whilst permissible if necessary, simulation should always be used as a last resort and must be regarded as a way to fill gaps for a small number of performance criteria where performance evidence does not arise naturally. Using simulation to evidence entire units is not acceptable.

Simulated assessment must be undertaken in a 'realistic working environment' (RWE). The RWE must replicate the key characteristics of the workplace in which the competence to be assessed is normally employed. You must refer to the assessment strategy which details the mandatory RWE criteria if you intend to use simulation.

Simulation is restricted to identified criteria within the qualification as defined in the Assessment Strategy

Simulation requirements for Diploma in Accounting at SCQF level 6

Mandatory units

SDS0487	Applying Principles of Accounting	No simulation permitted
SDS0488	Applying Principles of Management Accounting	No simulation permitted
SDS0490	Handling Financial Transactions	Refer to subject-specific Assessment Strategy Appendix for details

Optional units

SDS0489	Carrying out VAT Administration	Refer to subject-specific Assessment Strategy Appendix for details
SDS0491	Producing financial information and forecasts	No simulation permitted
SDS0492	Providing personal tax administration	Refer to subject-specific Assessment Strategy Appendix for details

Simulation requirements for Diploma in Accounting at SCQF level 8

Mandatory units

SDS0493	Providing Management Accounting Services	Refer to subject-specific Assessment Strategy Appendix for details
SDS0494	Performing Financial Accounting	Refer to subject-specific Assessment Strategy Appendix for details

Optional units

SDS0495	Preparing Financial Statements	Refer to subject-specific Assessment Strategy Appendix for details
SDS0496	Providing Business Taxation Services	Refer to subject-specific Assessment Strategy Appendix for details

2 Assessing the qualification

The methods of assessment you use should generate sufficient valid evidence to demonstrate the candidate's competence.

We described earlier the most common methods of assessment and the critical importance of primary performance evidence for competence. We also touched on some circumstances where each may be appropriate and why.

This section expands on these in terms of practical application and provides examples of forms that can be used to record and present evidence of:

- observation (by the assessor)
- questions and candidate responses
- personal statement (produced by the candidate)
- witness testimony

Observation

Observation is a good place to start assessment and as previously stated, a critical assessment method for establishing competence against the performance criteria. It is recommended that assessment begins with Observation or some form of Work Product as starting with knowledge evidence risks duplication and over-assessment of areas that are naturally covered through performance evidence later. An observation can be guided by the assessor in terms of its scope and therefore minimises the risk of generating evidence that is not relevant to the qualification criteria, particularly if the candidate is not experienced with work-based qualifications.

It is recommended that questioning is used during the observation, or at least as a follow up afterwards. This is because some Knowledge will be covered via the primary evidence allowing questioning to be targeted to gaps and/or where primary evidence may be weak.

It is important that the assessor records what they see. It is not enough just to say “I observed the candidate working to the required standards” or to simply tick a checklist of Performance Indicators (PIs). The assessor should break the task down and record exactly what is seen.

It is important that the Performance Indicators (PIs) and Knowledge (K) within the Units covered by the observation are recorded, usually at the side of the candidate recording form. This ensures that the PIs and K claimed are related to what has been observed.

The best observations are holistic in nature, ie covering performance **and** knowledge across **more than one unit**.

Care must always be taken when undertaking assessment observation to ensure that the content of any assessment records fully complies with the organisation’s data protection requirements. For example, digital voice records of assessment observation can be particularly helpful in this qualification, however care must be taken to ensure there is no material, such as background conversations, which could breach the organisation’s data protection obligations.

Questioning

Verbal questions could be used during an observation, during a professional discussion or as work product is being assessed by the assessor or as a follow up action. The assessor should use their judgement to decide the most appropriate opportunity to collect this type of evidence.

You should take care that the method of questioning does not go beyond the competence required for the Diploma level and become a barrier to fair assessment. For example, by using a highly specialist investment product in a question about the treatment of tax.

Whether verbal or written, questioning should be placed in the context of the candidate's work and related performance evidence as far as possible. However, this may not always be possible. The following are examples of some generic questions that could be used or even tailored to the candidate's work:

- Q** What key ratios would you advise a client to use and monitor, to evaluate the performance of their business?
- A** Profitability ratios, such as gross profit or operating profit, liquidity ratios, such as the current ratio, and efficiency ratios such as inventory holding period.
- Q** How would you use variance analysis to help a client improve the performance of their organisation?
- A** They would compare their budgeted performance to their actual performance, including potentially flexing the original budget. Variances in sales, materials, labour and overheads can be calculated and then the organization can carry out investigations on how to minimize adverse variance and maximise favourable one..
- Q** Why is a code of ethics important in accounting, and how does this impact on your role?
- A** The importance of professional conduct, confidentiality, integrity, due care, diligence and objectivity.

A good opportunity to target questioning and maximise efficiency is to ask supplementary questions as part of an Observation, Professional Discussion or as a follow-up to Work Product.

The form template provided here can be used to record any questions you might ask the candidate to establish what they know and understand. You should note the candidate's responses on this form too.

Note that there is a space near the top of the form for you to record when, where, how and why you asked the questions. This form could also be used for the purpose of written questioning. You may wish to customise the form or use it as a template to develop your own.

Personal statement / reflective account

At some point you will likely find it useful to ask a candidate to give an account of why they carried out a task in a certain way, how they created a work product or otherwise describe an aspect of their work in relation to the qualification criteria. This is referred to as a *personal statement* or *reflective account*. These are flexible forms of evidence that primarily support claims of Knowledge but can also be important as supporting evidence for *triangulating* various types of evidence against performance criteria.

Scope

You should take care to ensure that by asking candidates to produce such statements, you are not asking them to demonstrate competence beyond what is required by the standards. You should also be selective in the use of personal statements, and make sure they have not been produced as a substitute for a more valid, reliable and practical method of assessment.

Holistic approach

They can be written to cover parts of a unit, parts of several units, an entire unit or even two or more whole units, however it is good practice to target personal statements / reflective accounts at Knowledge that has not been demonstrated through performance rather than starting with a 'catch all' approach from the outset. Many candidates attach work product / screenshots / photos to the personal statement, either by embedding the evidence within the personal statement or attaching the evidence using a 'See Evidence X' approach.

Recording

If a personal statement must be created by the candidate themselves. The statement should record what they did, how and why they chose to carry out an activity or produce work in a certain way and what knowledge was used and/or relevant. Where other people may have been present during an activity, be it as part of an Observation, or they provided witness testimony, the candidate should record how the statement links to other evidence.

Example

Personal statements/Reflective accounts are useful in supporting other evidence presented such as Work Product. The candidate can write about why a customer complaint has to be handled in a particular way, any timescales which had to be met and the importance of ensuring that the resolution proposed has been clearly communicated to the customer in a way which helps retain the customer's confidence and loyalty to the organisation.

Witness testimony

Where you are not able to observe all performance criteria met naturally in the course of your Observations, there may be other people in an appropriate position to provide a statement on the candidate's work performed over time or in a specific context. Such material is also useful for *triangulation* of evidence.

Statements of this kind are called *witness testimony*, and can be used to support other forms of evidence produced by candidates. If witness testimony is used, you should ideally identify witnesses and capture opportunities for using their testimony as part of assessment planning.

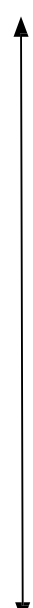
Getting the most out of witness testimony

You should bear in mind that the weight of the evidence will vary, depending on the knowledge and expertise of the person providing the witness testimony. You will have to take these factors into account as you make your judgement.

Witness testimony can be arranged to coincide with an observation of the candidate by interviewing/speaking to witnesses about events that took place prior to the Observation. This is most useful in determining competence of a candidate's performance over a period of time.

There is a risk that the colleague or line manager may not be familiar with the qualification criteria which can result in the testimony not being as strong or relevant as it could be. It is therefore important that the person providing the testimony has at least an awareness of the qualification criteria and therefore the context of the testimony. There is no reason that the unit(s) cannot be referred to when providing testimony, however the testimony itself should be in the witness's own words not a regurgitation of the unit criteria.

Strongest to weakest evidence

Strongest	Has considerable occupational expertise in the candidate's area of work and who is familiar with the standards. This person may also be an assessor or internal verifier qualified with the L and D units, A/V units or 'D units'.
	Has considerable occupational expertise in the candidate's area of work and who is familiar with the qualification criteria.
	Has considerable occupational expertise in the candidate's area of work, but with no knowledge of the qualification criteria.
	A colleague of the candidate, but with no knowledge of the qualification criteria.
Weakest	Very little knowledge of the candidate's work and no knowledge of the qualification criteria.

Given that assessors are responsible for judging and signing off all evidence, they must ensure that any witness testimony comes from a reliable and credible source. The ideal witness will be:

- directly experienced in the area of work carried out by the candidate
- familiar with the standards to be met, and
- in possession of relevant qualification(s)

Witness testimony is not sufficient in isolation to demonstrate candidate's competence, so should be supplemented by other forms of evidence.

Line managers/team leaders can often be called on to give witness testimony. This is particularly useful where the assessor is from a different organisation as it further validates the assessor's assessment of the extent to which organisational policies and procedures have been followed and appropriate behaviours have been consistently displayed. It can also help with ensuring the organisation and specifically the line managers remain engaged with the assessment process and its outputs.

Example scenarios

Example 1

A candidate may need evidence of providing accurate information, reports and guidance relating to VAT to a client or colleague. A witness testimony from the person who requested the information, and/or with other colleague(s) could provide confirmation that the report contained the required information, in a comprehensive manner, presented in a clear, concise and appropriate format according to the request.

Example 2

Testimony from a more senior colleague could be provided to verify that the candidate had gathered financial information to inform short-term and long-term forecasting and decision-making for a client and then conveyed it effectively to help improve their organisational performance

Authentication

Remember when you begin to use witness testimony that it must be capable of being authenticated — even if the testimony itself is being used to authenticate a candidate's claim to competence.

To make sure the witness testimony is genuine, you must ensure that you have a record of who is acting as a witness, their relationship to the candidate (eg supervisor, client) address, telephone number and the date. There are spaces for this information in the form.

Professional discussion

Professional discussion is a structured conversation between the assessor and candidate, where the candidate is an active participant rather than simply responding to questions. The success of this approach depends to a great extent on the independence and communication skills of the candidate and the familiarity of the assessor with this approach, therefore it may work better at higher levels. An experienced SCQF level 6 candidate should be capable of planning and participating in a productive professional discussion with their assessor that can be used as assessment evidence.

Planning and preparation

As with other forms of assessment, planning and preparation are key to a successful professional discussion – time spent at this stage will pay dividends later on.

If the candidate feels at ease, has been involved in the planning stage, and is well prepared for the discussion, then there is every chance the professional discussion will capture the evidence required.

Holistic approaches

There are times when a professional discussion stands on its own as a form of evidence. There are other times when an observation develops into a professional discussion — which is entirely acceptable. If a candidate submits Work Product without annotation, professional discussion can be used to contextualise this evidence.

During a professional discussion:

- encourage the candidate by actively listening — making eye contact, nodding, etc
- if a candidate starts to wander a bit, don't be afraid to move them on or bring them back to focus on the discussion — there is a difference between leading the *discussion* and leading the candidate
- don't stick rigidly to the plan at all times if opportunities arise to gather evidence towards other units

In a professional discussion the candidate discusses aspects of their activities with the assessor. The assessor asks questions to clarify the statements and probe the level of understanding of the candidate and what they did in the circumstances. It is not uncommon for these discussions to be captured on a digital voice recording device which allows the assessor to complete a detailed review of the evidence gathered after the meeting and match it to appropriate standards.

After the professional discussion

Always ensure you give the candidate feedback and agree the next steps — especially if a further professional discussion is planned.

If digital recorders are used, referencing may require an additional pro-forma to map the audio or video footage to the points where the discussion meets specific criteria. This allows IVs and EVs to access the recording at appropriate points so that Internal and External Verification doesn't become an onerous exercise.

Latter stages of assessment — filling the gaps

It is likely your candidate will reach the stage where most of the qualification performance criteria have been covered, but there are some gaps relating to some aspects that have not arisen naturally during assessment. Common examples are with health and safety issues, unexpected problems with workflow like delays in receiving information from another part of the organisation.

Potential contingencies

For the Accounting Diplomas, it is foreseen that such gaps could occur in generating evidence for:

- developing productive working relationships in a small department
- dealing with unusual or infrequent occurrences — suspected fraud, conflicts and complaints
- lack of available development opportunities within a small organisation or department

You may be able to overcome these by:

- exploring other methods of assessment that could be used such as questioning, professional discussion and personal statements.
- making use of simulation to demonstrate competence
- using storyboards, scenarios and case studies, to confirm knowledge and understanding of how the candidate would deal with a scenario if it arose
- discuss options with organisation to help find a solution such as a temporary secondment or participation in an organisational project

Guidance and support to candidates

At all times during the assessment process — from planning through to making your assessment decision — feedback should be ongoing, clear and constructive.

Feedback should be given against the qualification criteria by relating it to the evidence provided, including the knowledge specifications.

Where there are any identified specific training and development needs, you should discuss these with your candidate and make plans for re-assessment.

A possible drawback of using a holistic approach to assessment, is that achievement of units may not be linear, ie it may take longer to complete the first and second unit than subsequent units as evidence is spread across a number of units initially rather than focused on completing a single first unit. To maintain candidate motivation it is therefore important to keep them regularly updated on their progress and aware that it is completely normal for the first unit or two to take longer to complete.

Judging candidate evidence and making an assessment decision

In judging candidate evidence, you must be satisfied that it demonstrates that the candidate's practice demonstrates competence consistently over time, to the required standard with a high level of confidence. You must also consider whether your candidate has demonstrated the knowledge evidence in relation to their practice.

You have to judge whether the candidate has produced enough evidence to fully cover the claimed performance criteria for you to reach a decision about their evidence. Where evidence is insufficient, you should advise them that you are not making a decision that they are not competent — there is simply not enough evidence on which to make a decision. In this situation, your feedback should help address the causes of the insufficiency and support them to produce better quality evidence next time.

Characteristics of valid evidence

Evidence must:

- be based on performance evidence generated in the workplace, with the possible exception of small contingencies
- be relevant and mapped to the qualification criteria
- be authentic
- demonstrate the candidate's current level of competence over time
- be sufficient for you form a decision about the candidate's competence against all criteria

Authenticating candidates' evidence

Authentication is required where you have not observed candidates' performance at first hand.

You can check whether a candidate has produced evidence which they claim shows their competence by questioning them or, if this is appropriate, asking them to produce a personal statement, using witness testimony, or seeking peer reports from other colleagues.

In many instances, given the log-in and audit trails in accounting systems and email correspondence; authentication will be relatively straightforward, however there may be situations where you need to further validate the authenticity of evidence.

Example

The candidate produced a report on the status of a project and client relationships for reference of other members of staff. Having not been able to observe the report's production, further evidence may be required to clarify the candidate's role and whether it was entirely their own work.

To establish this, other forms of evidence can be used (Triangulation):

- requesting a witness testimony from a team leader or manager who can verify the candidate's role
- questioning the candidate
- having a professional discussion with the candidate on their involvement
- request a personal statement from the candidate explaining their actions in relation to the report

Holistic approach — Triangulation

Taking a holistic approach to assessment consistently will naturally lead to scenarios as outlined above and become almost second nature. Where this is applied from the early stages it can have a significant impact in minimising gaps in assessment evidence.

3 Recording achievement

Recording and storing evidence

The candidate's evidence is normally kept in a *portfolio* where it is collated, indexed and cross-referenced to the qualification unit criteria. Your assessment decisions are also recorded here, using appropriate documentation to sign-off and annotate achievement of units. This makes it easy for internal and external verifiers to ascertain the stage any given candidate has reached and to sample assessment decisions as appropriate.

Candidate portfolios need not be paper-based, the use of E-portfolios is widespread for the delivery of work-based vocational qualifications. In the Accounting industry, where confidentiality is a significant factor, it may be less likely you will work with paper-based evidence. Neither paper-based nor E-portfolios are a preferred method, the critical aspect is that evidence is organised and clearly referenced in a way that makes interpreting evidence and assessment decisions as clear and as straightforward as possible. If you use E-Portfolios and are selected for External Verification, it may be that the visit is carried out remotely rather than in-person.

Referencing evidence — Audit trail

Referencing and recording of evidence is a vital part of assessment and quality assurance. It is only with clear and robust referencing and recording that we can have a high level of confidence in assessment decisions. Making sound assessment decisions alone is not enough, it must be clear which decisions relate to which evidence and assessment criteria, to validate competence against the standards.

The process of assessment and verification cannot function without some form of referencing, as referencing allows the assessor or candidate to make claims of competence against performance criteria and knowledge and also for IVs / EVs to follow the assessment decisions that have been made. If referencing is absent or weak, it is difficult for an assessor to justify assessment decisions in the event that assessor and IV / EV are in disagreement. This be due to a lack of clarity on the rationale for the assessment decision(s). Ultimately the IV / EV must have confidence in the assessment decisions that have been made, therefore the onus is on the learner/assessor to be demonstrate their claims of competence against the unit criteria are valid and reliable.

It is strongly recommended that referencing is done in a way that identifies the location within the evidence where PCs and Knowledge are claimed (eg by recording PC and knowledge numbers within the evidence at the point they occur, or at the side of the page on the same line). If this is not done (eg PIs and knowledge are annotated only at the top or foot of the page) this could lead to a scenario where that evidence is being independently re-assessed by the IV or EV. This is assessment, not verification, and is more time consuming for all concerned and more likely to lead to discrepancies.

It is acknowledged that referencing in this way is not always possible — some E-Portfolios are not conducive to this approach — and there are some PIs and knowledge that are more holistic in nature and not easily pinpointed to one place. However, assessors should make every effort to provide clarity as to which areas of evidence relate to which PCs and knowledge.

Candidate referencing

For most forms of evidence, eg Personal statements, Work Products, witness testimonies, etc. the candidate can be asked to do the referencing themselves to reduce the onus on the assessor. This can also help focus candidates with the examples and types of evidence they need to provide, however the assessor should double-check the claims.

Confidentiality

In the case of an Accounting workplace, it is likely that candidates will be working with some information that contains personal, client or otherwise commercially sensitive data which cannot be removed from the workplace or copied for inclusion in their portfolio. In such cases, this may be possible with redaction, or where redaction renders the evidence insufficient, by leaving evidence in the workplace and referencing it within the portfolio. For more detail refer to *Evidence in Situ* under 'Planning assessment'.

Retention of evidence

Following completion of the Diploma, you should retain all candidate evidence in line with SQA's Evidence Retention schedule, in the event that your centre is selected for External Verification.

Appendix 1: Blank recording forms

Assessment plan

Units:								
			Provides potential evidence for					
Date of planned assessment	Activities	Method of assessment/type(s) of evidence	Unit PC / K	Unit PC / K	Unit PC / K	Unit PC / K	Unit PC / K	Unit PC / K

Assessor's signature _____

1st review due _____

Candidate's signature _____

2nd review due _____

Date of agreement _____

Date of completion _____

Qualification progress record

Qualification and level _____

Candidate _____

To achieve the whole qualification, you must prove competence in **mandatory** units and **optional** unit.

Unit checklist

Mandatory				
Optional				

Mandatory units achieved

Unit number	Title	Assessor's signature	Date

Optional units achieved

Unit number	Title	Assessor's signature	Date

Using the index of evidence

The purpose of the index of evidence is to help you locate and work through the candidate's evidence. It should give you a summary of what evidence the candidate has collected, and where it can be found.

The index of evidence should be completed by entering:

- the index number for each piece of evidence
- a description of each piece of evidence
- the place or location where it can be found
- the initials of the internal verifier and the date (if they have sampled the candidate's evidence)

Ideally, it should be candidates themselves (with your support) who complete the index.

You must make sure that the information in the evidence index is accurate when your candidates' portfolios are presented for assessment and verification — particularly the information about where the evidence can be located. This helps make the process of assessment manageable, as well as providing clarity for candidates on their progress and objectives. It is also important because some evidence may be kept in the workplace rather than the portfolio due to confidentiality.

If the index of evidence is not accurate or clear, there is a risk that an internal verifier or external verifier might be unable to confirm your assessment decisions.

Index of evidence

Award title and level _____

Evidence number	Description of evidence	Included in portfolio (Yes/No) If no, state location	Sampled by the IV (initials and date)

Completing the unit achievement record

To help you and your candidates cross-reference the evidence to the standards required, we have provided records similar to those produced in the SQA portfolio.

Use one record for each element. The grids should be completed by:

- entering the evidence index number in the first column
- giving a brief description of the evidence in the second
- ticking the relevant boxes for the performance criteria (or statements of competence as they are sometimes known)
- ticking the relevant boxes for the behaviours
- entering the areas of knowledge and understanding the piece of evidence covers

Unit achievement record

Unit

Evidence index no	Description of evidence	Performance																	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
01	Observation																		
02	Witness testimony																		
03	Personal statement																		
04	Products																		
05	Questions																		

Evidence index no	Description of evidence	Knowledge and understanding														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
01	Observation															
02	Witness testimony															
03	Personal statement															
04	Products															
05	Questions															

Unit

Notes/comments

The candidate has satisfied the assessor and internal verifier that the performance evidence has been met.

Assessor's signature _____

Date _____

Candidate's signature _____

Date _____

Internal verifier's signature _____

Date _____

Personal statement

Units								
Candidate's name		Date of observation						
Evidence index number		Links to other evidence						
Details of statement			unit	unit	unit			

Candidate's signature _____ **Date** _____

Observation record

Units						
Candidate's name				Date of observation		
Evidence Index number						
Skills/activities observed	unit	unit	unit			

Assessor's comments and feedback to candidate

I can confirm the candidate's performance was satisfactory.

Assessor's signature _____

Date _____

Candidate's signature _____

Date _____

Witness testimony

Units						
Candidate's name		Date of evidence				
Name of witness		Designation / relationship to candidate				
Contact number						
Evidence index number		Links to other evidence				
Details of testimony		unit	unit	unit		

I can confirm the candidate's performance was satisfactory.

Signed by witness _____

Date _____

Witness (please select the appropriate box):

☐ Holds L and D unit 9D/9D1, A1/A2 or D32/D33 qualifications

☐ is familiar with the Diploma standards to which the candidate is working

Record of candidate questioning

Units						
Candidate's name		Date of assessment		Evidence index number		
Circumstances of assessment						
			unit	unit	unit	unit
Q:						
A:						
Q:						
A:						

Assessor's signature _____

Date _____

Candidate's signature _____

Date _____

Record of professional discussion

Units						
Candidate's name		Date of assessment		Evidence index number		
Circumstances of assessment						
Record of discussion	unit	unit	unit	unit	unit	unit