

Subject guidance for internally assessed qualifications in 2021-22

Please read this document in conjunction with [guidance for the assessment of internally assessed qualifications issued to centres in August 2021](#).

Group Award title(s):	Advanced Certificate in Accounting Advanced Diploma in Accounting
Group Award code(s):	GM96 47 GM8G 48

Units and/or outcomes where conditions of assessment can or cannot be altered

Accounting: Graded Unit 1 HR14 47

Accounting: Graded Unit 2 HR1K 48

Accounting: Graded Unit 3 HR1L 48

Further information regarding the graded unit assessment for 2021-22 will be published in due course.

Other units

Closed-book and supervised assessments in units not listed above may be adapted for delivery in open-book conditions.

Where optional units are used from a different subject area, please refer to the subject-specific guidance for that subject group award, if available. If no further guidance is available please contact operationshnvq@sqa.org.uk.

SQA ASPs with closed-book conditions must **not** be used for assessment in open-book conditions.

A pre-verification service is available to support centres develop assessment instruments adapted from closed-book to open-book conditions at operationshnvq@sqa.org.uk.

Adaptations to evidence requirements to help manage assessment

Where assessment is adapted from closed-book to open-book conditions, error tolerances **must** be adapted as follows:

Recording Financial Information HP04 47

	Errors of Arithmetic	Errors of Principle
Outcome 1	2	2
Outcome 2	2	2
Outcome 3	2	1
Outcome 4	2	4

Using Financial Accounting Software HR10 47

	Errors of Principle
Outcome 1	1
Outcome 2	4
Outcome 3	2
Outcome 4	0

Preparing Financial Statements HR12 47

	Errors of Arithmetic	Errors of Principle	Narrative Errors
Outcome 1	1	2	
Outcome 2	1	1	
Outcome 3	2	2	
Outcome 4	2	1	1

Management Accounting Using IT HR11 47

	Accuracy of Figures	Narrative Errors
Outcome 1	3	
Outcome 2	2	1
Outcome 3	2	
Outcome 4	2	

Cost Accounting HP5H 47

	Errors of Arithmetic	Errors of Principle
Outcome 1	2	1
Outcome 2	2	2
Outcome 3	2	2
Outcome 4	1	2
Outcome 5	2	2

Accounting: Graded Unit 1 HR14 47

Further information regarding the graded unit assessment for 2021-22 will be published in due course.

Financial Reporting and Analysis HP08 48

	Errors of Arithmetic	Errors of Principle	Total Errors
Outcome 1			4
Outcome 2	2	3	
Outcome 3	1	2	
Outcome 4			4

Accounting for Specialised Transactions HR1M 48

	Errors of Arithmetic	Errors of Principle
Outcome 1	2	2
Outcome 2	2	2
Outcome 3	2	1

Business Taxation J11S 48

	Errors of Arithmetic	Errors of Principle	Narrative Errors
Outcome 1	2	2	
Outcome 2	2	2	
Outcome 3	2	2	
Outcome 4			0

Management Accounting for Planning and Control HR1H 48

	Errors of Arithmetic	Errors of Principle	Narrative Errors
Outcome 1	2	1	1
Outcome 2	2	1	1
Outcome 3	2	3	

Management Accounting for Decision-making HP05 48

	Errors of Arithmetic	Errors of Principle
Outcome 1	2	1
Outcome 2	2	2
Outcome 3	2	1
Outcome 4	2	1
Outcome 5	2	2

Accounting: Graded Unit 2 HR1K 48

Further information regarding the graded unit assessment for 2021-22 will be published in due course.

Accounting: Graded Unit 3 HR1L 48

Further information regarding the graded unit assessment for 2021-22 will be published in due course.

Optional units

Payroll HR17 47

	Errors of Arithmetic	Errors of Principle	Total Errors
Outcome 1	2	2	
Outcome 2			4

Income Tax HP15 48

	Errors of Arithmetic	Errors of Principle
Outcome 1		
Outcome 2		
Outcome 3	5	2
Outcome 4	5	2

Other units

To propose adaptations to the error tolerances of any Advanced Certificate or Diploma Accounting units not listed above, please contact operationshmvq@sqa.org.uk.

Other adaptations

Where assessment conditions are adapted from closed to open-book, use of a single assessment across all outcomes may reduce the time for assessment rather than assessing outcomes separately.

Rationale

Adaptations to assessment conditions

Where closed-book conditions are adapted to open-book, error tolerances have been adjusted to preserve integrity of assessment standards, particularly in relation to maintenance of exemptions from components of professional body qualifications.

Accounting: Graded Unit 1 HR14 47

Accounting: Graded Unit 2 HR1K 48

Accounting: Graded Unit 3 HR1L 48

Further information regarding the graded unit assessment for 2021-22 will be published in due course.

Adaptations to evidence requirements

None.

Other units

Adaptations to evidence requirements beyond assessment conditions are not warranted at this stage due to wide scope available to adapt closed-book conditions and absence of supervised practical assessments. The adaptations permitted are intended to provide a proportionate response to COVID-19 restrictions that may constrain contact time between teaching staff and learners whilst preserving integrity of the Advanced Certificate and Diploma Accounting qualifications.

Assessment conditions 2021-22	Key	* Note: refer to error tolerance information in subject-specific guidance			
Advanced Certificate GM96 47	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
Recording Financial Information HP04 47	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	
Preparing Financial Statements HR12 47	Supervised - may be adapted	Supervised - may be adapted	Closed-book - may be adapted		
Using Financial Accounting Software HR10 47	Supervised - may be adapted	Supervised - may be adapted	Supervised - may be adapted	Supervised - may be adapted	
Cost Accounting HP5H 47	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	Supervised - may be adapted
Management Accounting Using IT HR11 47	Closed-book - may be adapted	Closed-book - may be adapted	Supervised - may be adapted	Closed-book - may be adapted	
Accounting: Graded Unit 1 HR14 47	To be confirmed				

Assessment conditions 2021-22	Key	* Note: refer to error tolerance information in subject-specific guidance			
Advanced Diploma - year 2 GM8G 48	Outcome 1	Outcome 2	Outcome 3	Outcome 4	Outcome 5
Financial Reporting and Analysis HP08 48	Supervised - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	Open-book	
Accounting for Specialised Transactions HR1M 48	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted		
Management Accounting for Planning and Control HR1H 48	Closed-book - may be adapted	Closed-book - may be adapted	Supervised - may be adapted		
Business Taxation J11S 48	Supervised - may be adapted	Supervised - may be adapted	Supervised - may be adapted	Open-book	
Management Accounting for Decision-making HP05 48	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	Closed-book - may be adapted	Open-book
Accounting: Graded Unit 2 HR1K 48	To be confirmed				
Accounting: Graded Unit 3 HR1L48	To be confirmed				