



Alternative Certification Model 2020–21: National QA Exercise Key Messages

Subject	Accounting
Level	Advanced Higher

This report provides information on themes emerging from the national quality assurance exercise, which is part of the Alternative Certification Model for National 5, Higher and Advanced Higher courses.

A sample of candidates' assessed work from selected centres was reviewed to determine whether assessment was in line with the national standard. The evidence submitted may have been partial or incomplete and is unlikely to have represented all of the evidence that will be gathered to allow the centre to determine a provisional result.

The centres selected for review in this subject and at this level have been provided with specific feedback on the evidence that they submitted. The comments below highlight key points about the assessment approaches and instruments used and the sampled centres' assessment judgements, for all centres delivering the subject at this level to reflect upon and make any appropriate adjustments.

Section 1: Comments on approach to assessment

Centres submitted evidence that covered a range of topics from both the financial and management accounting areas of study. Assessment instruments included the 2021 SQA question paper, and question papers adapted from SQA past papers. Where the assessment was created, it replicated the level of demand and range of course coverage expected of a high-quality assessment instrument. Some centres submitted evidence of the project.

There was clear evidence of effective learning from candidates. There was also clear evidence that teachers and lecturers are working hard to develop and encourage the skills, knowledge and understanding necessary for this course.

Centres included extensive information related to their internal and external moderation processes.

Section 2: Comments on assessment judgements

Overall, centres' assessment judgements were accurate.

The marking of question paper responses closely followed marking instructions, and the marks allocated were clearly signposted. There were however, some instances where marking instructions had been applied too leniently. This was more apparent in the marking of the project. Quality discussions can be useful in resolving leniency in project marking, especially where there is a reasonable difference between the marks awarded by an assessor and a moderator. There are also [Understanding Standards resources](#) available for the question paper and the project.

There were examples of good practice noted throughout this process. For example:

- ◆ Evidence was clearly annotated by assessors and moderators.
- ◆ The provision of helpful notes explained how the assessment judgements were reached, providing a high degree of confidence in the judgements made from the evidence.
- ◆ Some centres submitted minutes of moderation meetings and quality assurance timelines.
- ◆ Most centres provided extensive notes about evidence gathering and quality assurance processes carried out.