



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

Subject	Accounting
Level	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

Some centres made effective use of the SQA 2021 assessment resource, while others used a mixture of SQA past paper questions and commercial papers. Most centres that did not use the SQA 2021 question paper indicated that they were planning to use it towards provisional results.

The centres that created their own assessments using SQA past papers or commercial papers replicated the approach, level of demand and structure of SQA assessments.

The approach to assessment was generally in accordance with SQA's guidance on gathering key evidence.

Section 2: Comments on assessment judgements

Centres' assessment judgements were generally in line with national standards.

The evidence provided showed a real sense of engagement from candidates, and the feedback provided by the assessors was detailed, helpful and supportive.

Overall, centres' assessment judgements were accurate. However, there were instances where marking instructions had been applied leniently or severely. This was apparent in the following areas:

- ◆ On occasion templates were provided for AVCO and Process Costing. This reduces the level of demand, and if the assessment is used as a summative assessment, it would affect the cut-off scores when making grading decisions. Templates are not provided for the question paper.
- ◆ Correct answers with no workings should gain full marks.
- ◆ The mark for headings/labels/arithmetic was sometimes awarded without checking all labels.
- ◆ Occasionally, additional guidance provided in the marking instructions was not followed. For example, in decision making questions, where the additional guidance details how to award marks if the candidate uses the incorrect limiting factor.
- ◆ Some theory responses lacked sufficient detail to gain the marks that had been awarded. For example, a describe answer must include descriptions rather than individual statements of fact.

There was clear evidence of effective and detailed local moderation procedures within centres and sometimes within local authorities.

There were occasions where it was not obvious what the final agreed mark was for the candidate, ie both marks were shown but there was no commentary about which mark was awarded. It is good practice to be clear which mark has been agreed and why.

Detailed checklists and observation notes were employed effectively by most centres. Evidence also included assessors' comments and other relevant supporting documentation that clearly showed the basis on which assessment judgements had been made.

General comments

- ◆ Candidates were generally successful in meeting the required standards of attainment for this course.
- ◆ Centres following the suggested layout for Process Costing (see [2019 marking instructions](#)) give their candidates the best opportunity of gaining high marks for this topic.
- ◆ A details column is necessary in AVCO.
- ◆ There was clear evidence that teachers and lecturers are working hard to develop and to encourage the skills, knowledge and understanding necessary for this course.