



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

Subject	Accounting
Level	National 5

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

Instruments of assessment varied between the 2021 SQA question paper and commercial papers. All centres assessed a number of topics together, with some centres splitting their assessment into 2 sittings. Some centres made amendments to commercial papers to ensure that they were in line with national standards.

The assessments used by all centres were of high quality and had high predictive value. Almost all centres indicated that the evidence submitted was partial and further assessment would be undertaken in order to make their final assessment judgements for provisional results.

Section 2: Comments on assessment judgements

In nearly all cases, centres' judgements were in line with national standards. Robust quality assurance, at either centre or local level, had been implemented in all instances and this helped to ensure that the judgements made were accurate. Materials submitted were well organised by all centres and amendments to candidates' marks were clear and easy to follow.

Assessment judgements were in line with national standards except in one instance where some judgements were too severe for cash budgets.

A cash budget contains many calculations, and often, candidates do not show their working. Whilst assessors are not expected to spend a disproportionate amount of time trying to ascertain how a candidate arrived at a figure when there is no working shown, there are some likely errors that an assessor should be aware of and make allowance for (see [2019 marking instructions](#)). The assessor should try a combination of different possibilities to try and ascertain how a candidate's figures were arrived at where no working is shown. In order to more easily spot these kinds of errors, the assessor could set up a spreadsheet to test different combinations of figures in a quick and efficient manner.

Although all other assessment judgements were within national standards, the following issues occurred in some instances:

- ◆ Marks were not being awarded for a correct answer due to full working not being shown. All marks should be awarded where a candidate has the correct answer but has not shown any working.
- ◆ In Final Account questions, the extraneous and +/- rules were not always applied. For +/-, if an entry appears twice, assessors should annotate the +/- symbol at both entries and no mark should be awarded.
- ◆ Where calculations were incorrect in Statements of Account, marks were not being awarded for entries being on the correct side.
- ◆ Consequentiality was not being followed through, to the detriment of the candidate.

It should be noted, though, that evidence of good practice by centres was prevalent in most instances where assessment judgements were being made.