



NQ verification 2022–23 round 2

Qualification verification summary report

Section 1: verification group information

Verification group name:	Accounting
Verification activity:	Event
Date published:	June 2023

National Units verified

Unit code	Unit level	Unit title
J1XX 75	SCQF level 5	Preparing Financial Accounting Information
J1XY 75	SCQF level 5	Preparing Management Accounting Information
J1Y0 75	SCQF level 5	Analysing Accounting Information
J21L 76	SCQF level 6	Preparing Financial Accounting Information
J21M 76	SCQF level 6	Preparing Management Accounting Information
J21N 76	SCQF level 6	Analysing Accounting Information

Section 2: comments on assessment

Assessment approaches

The approaches used by most centres were valid. If fundamental changes are made to SQA's unit assessment support packs (UASPs), then centres should submit the amended assessments for prior verification. In addition, the modifications to National Courses this year did not apply to the freestanding units. Therefore candidates were expected to complete evidence to meet all assessment standards within each unit.

Most centres used SQA assessments, with a unit-by-unit approach being the preferred option.

Assessment judgements

Most centres had a clear understanding of the requirements of the computational outcomes.

The standard of response to theory questions was variable at both levels. Although some centres have high expectations, many centres are not meeting the required standard. Judgements were often too lenient, with credit given for answers lacking in detail, and not fully demonstrating the knowledge and understanding required to meet assessment standards. Assessors should pay close attention to the 'Judging evidence' section within each UASP.

Analysing Accounting Information (SCQF level 6) UASP 1

Centres should pay special attention to outcome 2.1, Task 3 (a): Department A pays back in 2 years 162.22 days. Acceptable answers are 2 years 166.22 days or 2 years 163 days; an answer of 2 years 162 days is incorrect.

Section 3: general comments

The process of internal verification was evident in most centre submissions. Some centres need to adopt a more rigorous approach, as errors and omissions noted during SQA verification had been overlooked by the internal verifier.

For each outcome, assessors should clearly indicate on the candidate evidence the total number of errors made and if the candidate has passed or failed the outcome.

Although the omission of headings is not treated as an error within a unit assessment, it is good practice for assessors to highlight to candidates that an appropriate heading is required.

Centres can find guidance on appropriate and accepted layouts for financial statements in the ['Suggested layouts for financial statements in National 5 and Higher Accounting courses'](#) document, on the subject level pages on SQA's website.