NQ Accounting Verification Summary 2025–26

Verification information

Subject	Accounting
Verification activity	Mixed
Round	1
Date published	July 2026

National Units verified

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

Comments on assessment

Assessment approaches

Centres continued to use valid approaches to assessment. If centres make any amendments to Qualifications Scotland’s unit assessment support packs (UAS) they should submit them for prior verification to ensure they cover the breadth and depth required.

All centres in this round of verification used Qualifications Scotland assessments, and during this procedure there was no preferred option with different centres using the combined or individual UAS packs to meet their individual needs.

Assessment judgements

Most centres have demonstrated a clear understanding of the requirements, level of demand and tolerance within each outcome for judging unit assessment evidence.

The standard of response to theory questions continues to vary across SCQF levels 5 and 6. Some centres required high levels of detail in order to achieve a pass, while other centres accepted responses which met the minimum standard for the UAS pack. Assessors should continue to pay close attention to the 'Judging evidence' section in each UAS pack.

Centres should not provide layouts to candidates. In a small number of centres, where layouts were provided, candidates were not able to fully include all information required, for example the details column in the AVCO, and in some instances this resulted in confusion for some candidates.

General comments

The process of internal verification was evident in all centre submissions. Some centres provided evidence of discussions having taken place between the assessor and the internal verifier, with annotations used to demonstrate the agreed outcome of the candidates work.

Unfortunately some centres provided tasks which were unmarked so it was not possible to assess whether or not the judgement made by the centre was correct. Candidate evidence must be clearly marked, and it must be clear to the external verifier whether the centre assessor judges each candidate to have met the assessment standards, or not.

A number of candidates did not appropriately head up the Income Statement and Statement of Financial Position. Centres should refer to the 'Suggested layouts for financial statements in National 5 and Higher Accounting courses' on our subject page to ensure candidates use appropriate headings for these statements.

A small number of candidates omitted the full headings for Production Budgets and Cash Budgets. Centres should encourage candidates to use the heading ‘Production/Sales Budget’ and ‘Cash Budget’ and state the period to which the budget relates. It is good practice to include appropriate headings and centres should encourage candidates to accurately head up statements, highlighting any errors or omissions to them.

Candidates should use current terminology such as ‘Equity’ rather than ‘Financed by’ in the Statement of Financial Position. The term ‘Profit for the Year’ should also be used in the Income Statement as there were a number of variations of this label evident in candidate evidence.