



SQA Advanced Diploma (China)
Qualification Verification Summary Report 2021
Accounting and Finance

Verification group number: 266

Introduction

During this most unusual of years, the external quality assurance activity for China has been limited. 12 quality assurance events took place during the latter part of the 2020–21 session.

However, the new model of having virtual events has been a positive move forward providing the external verifiers (EVs) and the centres the opportunity to discuss the findings of quality assurance (QA) activity. It has been useful from the perspective of the teams carrying out the quality assurance because additional dialogue has taken place with teams in centres to enable them to understand the findings and discuss any areas which they may require further explanation for, which is not always possible when the verification activity is remote and not virtual.

The virtual reviews covered four of the QA criteria:

- 2.1 Assessors and internal verifiers must be competent to assess and internally verify, in line with the requirements of the qualification.
- 4.2 Internal assessment and verification procedures must be implemented to ensure standardisation of assessment.
- 4.2 Assessment instruments and methods and their selection and use must be valid, reliable, practicable, equitable and fair.
- 4.6 Evidence of candidates' work must be accurately and consistently judged by assessors against SQA's requirements.

The remaining criteria were covered in the generic review carried out by the primary verifier allocated to each of the centres.

For the purposes of this review, only the criteria covered in the review of the Accounting and Finance QA activity will be reported on.

The units that have been reviewed during this session are all units which fall within the frameworks for the qualifications offered at Advanced Diploma level in China.

HP7K 47	Business Accounting
HP70 48	Preparing Financial Forecasts
HP04 47	Recording Financial Information
HP05 48	Management Accounting for Decision Making

Most of the reviews (eight of the 12) covered Business Accounting.

The quality assurance process was successful for the Accounting and Finance groups during this session, but it should be noted that the activity was planned to be completed in early July 2021, although this deadline was met in almost all cases it was not possible for all. For some centres the restrictions imposed by COVID-19 lockdowns during the session meant that some of the units were not completed until early into the 2021–22 session.

At the time of writing, all QA activity for China in the 2020–21 session has been completed.

One observation regarding the overall QA activity undertaken in China is that there is a tendency to include all evidence against each of the criteria in the online evidence folders,

duplicating the material held in the folder assigned to the centre. This is not an efficient approach.

Part of what is being reviewed when a QA activity is undertaken is whether the team at the centre are aware of what is being measured. By including all evidence multiple times in a scattergun approach this is not easily evidenced.

As an example of good practice: one centre had a document in each of their folders that identified the information contained within, almost like an index. This was helpful because the EV was then able to identify that the team at the centre were aware of what evidence is required to prove that they have met the criterion. By preparing this document, the team were able to ensure that they included all relevant documentation against the correct criterion, that there was sufficient evidence, and that it was current.

Category 2: Resources

Criterion 2.1: Assessors and internal verifiers must be competent to assess and internally verify, in line with the requirements of the qualification.

For those delivering Accounting and Finance units it is a requirement of our professional bodies to complete at least two finance-related CPD events. These can be online webinars or evidence of research into a particular topic.

There is a great deal of opportunity for all team members to meet this requirement by individual reading and updating using professional journals, websites and other activities.

Most of those involved in the delivery of Finance units had completed a significant amount of generic training, and this was recorded on an ongoing basis, giving the EVs an opportunity to review the CPD records over time. There was a shortage of accounting-specific CPD activity.

The EV team has provided some examples of BBC News business articles that can be used by tutors — and also for candidates to assist with their learning for both Accounting topics and Communications topics. These have been sent on to SQA's China Manager, who has agreed to make them available to all centres.

Almost all the centres had team members who hold academic qualifications up to masters level delivering, assessing and internally verifying candidates covering the Accounting and Finance units. One or two had articles published, both finance and non-finance related, which is to be commended.

The CPD records submitted, on the whole, were appropriate, although there were some who had not identified which staff member the records relate to, and some appeared to be standard templates applicable to all staff.

CPD records should be specific to the team member, identifying the activity, time spent on that activity and a brief explanation of how it will be used in the support of candidates covering Accounting and Finance topics.

Category 4: Internal assessment and verification

Criterion 4.2: Internal assessment and verification procedures must be implemented to ensure standardisation of assessment.

One of the main investigative points for this criterion is that internal verification is ongoing throughout the learner journey. Most centres use a checklist approach, having spent some time preparing more informative checklists, but others merely tick that the correct unit specification is being used, etc. However, many centres also included minutes of meetings, which show initial reviews of units, their materials, the learning environment, and assessment materials. These documents are helpful to ensure that the IV activity is ongoing and that the team has spent time preparing for the academic session.

The focus of this criterion is whether the team are applying the IV policy and procedure for their centre in ensuring ongoing quality of assessment decisions.

Teams are encouraged to annotate scripts that have been subject to IV and, for the most part, this has happened. For a small number of scripts, it appeared that the IV signature on documents had been pre-printed. It is essential that IVs note their feedback on scripts and date the feedback confirming that they have either agreed or not with the assessor decision, and showing when this review took place.

Most of the reviews indicated that the IV activity had been compliant with policies and was effective. It is helpful for QA to be able to identify all who are involved in the support of candidates for Accounting and Finance units, and many centres included minutes showing names of attendees as well as their job roles. Many of the centres have begun to reflect on practice over the past period to identify any areas which require improvement or have gone well.

It is good practice to reflect back on assessment decisions to see if there is a pattern or area of topics that candidates have not been successful in completing — this will help to inform the assessor of what should be covered when delivering the topic the next time, and help to identify any areas where more emphasis or time should be spent.

One centre had used observation of teaching as part of the IV process to ensure that topics are covered and to ensure consistency.

One of the main areas for improvement is the selection of the sample of candidate scripts to be submitted for review.

Usually, a sample of 12 is required. This sample should include a range of results, covering passes, fails and borderline submissions where it has been necessary for the assessor and IV to discuss the submission and reach a decision on the outcome of the assessment. The outcome of the discussion and ultimate decision should be clearly noted on the candidate script. For Accounting and Finance topics these borderline decisions are likely to be based around the number of errors made by a candidate, their nature, and the overall quality of the submission. It is not essential that every script included in the sample submitted for review has been subject to IV, but that most have.

It is important to remember that if candidates have completed and submitted work that is assessed to be within the error tolerance threshold of the particular outcome, it is not necessary for them to complete rework or redo to make the submission perfect. This should be picked up by IVs when reviewing scripts.

There were two points of good practice for this criterion.

- ◆ One centre had included in their evidence a reflective review of units delivered, identifying which topics went well, which needed to have more focus for the next cohort, and identifying that candidates had benefited from the tutor/assessor having provided additional practice exercises. This will encourage ongoing compliance and also ensure standardisation and consistency over time.
- ◆ Another centre's submission included detailed IV documentation that enabled the assessor to check individual candidates records for completeness or to amend assessment decisions or to annotate scripts more clearly. The assessment marking guidance will ensure consistent marking over time.

Criterion 4.3: Assessment instruments and methods and their selection and use must be valid, reliable, practicable, equitable and fair.

For most centres, the selection of the appropriate assessment instrument was straightforward in that they selected to use the SQA-devised China assessment support pack (CASP). Most centres had recorded this decision in IV documentation to show that pre-delivery checking had taken place.

Many of the teams had developed alternative assessments, most having been submitted for prior verification.

There were a small number who had no alternative assessments available, or who had not included these in the submission.

It is good practice to ensure that the team has an alternative assessment for each outcome of each unit at the start of the academic session, or prior to delivery of the unit, to ensure that candidates are not disadvantaged by delays in offering them the opportunity to complete reassessments. These alternatives should be included in a QA submission, even if they have not been used — this will enable the EV to confirm that the assessments are available and are fit for purpose.

Most centres had indicated during the virtual events that if they used an SQA-devised assessment instrument that it was automatically valid, reliable, practicable and fair. It is recommended that the teams still internally verify any assessment instrument prior to its use to identify any anomalies.

All centres are reminded that in situations where assessments cannot be carried out under the conditions stipulated in the unit specifications, the CASPs must not be used. An alternative assessment must be used, and the error tolerance threshold must be amended as advised by SQA.

Teams should note that it is perfectly acceptable to contextualise assessment instruments for local use by using date formats appropriate for China, business names, types of business and currency.

Wherever possible, when devising an alternative assessment instrument, it should be significantly different from the original.

Criterion 4.6: Evidence of candidates' work must be accurately and consistently judged by assessors against SQA's requirements.

Most of the candidate scripts that were uploaded for review covered easy assessment decisions (they were very clearly passes or fails) but none of the centres had included any scripts where the decision was not easy to make (they were borderline pass/fail). It is important for teams to submit a representative sample for review including any scripts where the decision was not clear cut or obvious.

This is evidence of ongoing working relationships between the assessor and IV and shows that the IV process is working. These conversations can sometimes be difficult, but they do take place and decisions are made, and these records should be submitted as part of the sample along with a note of the final decision. It is essential to keep these records because this will aid consistent approaches to assessment decision making over a long period of time.

For HP7K 47 Business Accounting Outcome 5, which covers financial analysis, it is strongly recommended that teams ask candidates to prepare more than six ratios analysing a given business. This is to increase the chance that candidates will calculate at least six of them accurately, as required in the unit specification. By only asking learners to complete six ratios this risks the requirement for re-assessment.

For Business Accounting, again, some teams had assessed Outcomes 1 and 2 together, which is a large assessment. It is acceptable to separate these out into two separate events. Many centres deliver Outcome 2 last, and this means that the assessment comes at the end of the unit delivery period.

It is also acceptable for centres to assess Outcomes 3 and 4 together, then assess Outcome 5 at a separate event. If this is to be done, two different assessment instruments will be required — assess Outcomes 3 and 4 then Outcome 5 using a different task.

It is also acceptable to assess Outcomes 1 and 2 together, and Outcomes 3 to 5 together. For Outcome 2 of Business Accounting, candidates are required to prepare a Break Even calculation.

All centres are reminded that Break Even points must **always** be rounded up to the nearest whole number. There were instances where this was not the case and the students had been marked as correct for this part of the task. None of the assessment decisions for the submissions would have been changed by this, but it is an important factor to bear in mind. For instance, if a business needs to make and sell 123.45 units to break even, this must be rounded up to 124 units because you cannot make or sell 0.45 of a unit.

Most of the assessors have employed the recommended practice of identifying the number and type of error on the candidate script, and this is helpful for all involved. Candidates can see where they have gone wrong, but they are made aware of the type of error and IVs can check the decisions and ensure consistency of approach.

This has been implemented in a more widespread manner over the last three years which is good to see.

It is important for assessors to note that if a candidate submission has errors in it, but the number and type of error is within the error tolerance, this candidate will be deemed to have passed the outcome. This is not happening in all centres and, as a result, some assessors are asking candidates to redo work that is acceptable and is a pass. This is to be discouraged, as candidates will be over-assessed. It is not a requirement to submit perfect assessments, although that is the assessor's target!

It is helpful for assessors, and IVs to include feedback that helps learners to move on, even if they have passed assessments. If errors have been made, learners need to be told where the error is and the type of error so that they can revise in readiness for the alternative assessment.

As an example of good practice, one centre prepares a marking scheme summary. This document identifies the requirements of each unit on an outcome-by-outcome basis, details the error tolerance thresholds, and lists common errors that have been identified in the past. This helps to apply a consistent approach across time and ensures that candidates are treated fairly.

In all cases assessment decisions were appropriate but, as noted above, some teams are still requiring candidates to complete a redo to make scripts perfect instead of allowing candidates to pass if their submission is within the error tolerance thresholds.

Finally, centres are reminded that for QA reviews the EVs need to see candidate submissions for all of the outcomes of a unit, not just some. If it appears that there will not be evidence for all of the outcomes by the date of the QA review, centres must contact SQA to reschedule the review for a time when all the outcomes have been covered, assessed and internally verified.

During this year, some centres had been adversely impacted by COVID-19 lockdowns, and units had to be extended into the next academic session to enable candidates to complete, but the centres had included only one or two outcomes in their original submissions. The virtual reviews were then delayed, but it is important to keep SQA up to date with circumstances impacting on meeting deadlines. Communication is the key to the success of QA activity.

Areas of good practice reported by qualification verifiers

The following good practice was reported during session 2020–21:

- ◆ One centre had included in their evidence a reflective review of units identifying which topics went well, which needed to have more focus for the next cohort, and identifying that candidates had benefitted from the tutor/assessor having provided additional practice exercises. This will encourage ongoing compliance and also ensure standardisation and consistency over time.
- ◆ Another centre's submission included detailed IV documentation which enabled the assessor to check individual candidates' records for completeness or to amend assessment decisions or to annotate scripts more clearly. The assessment marking guidance will ensure consistent marking over time.
- ◆ One centre prepares an index of materials included against each criterion to provide evidence that they understand the criteria and are able to match the required evidence against the requirements.

Specific areas for development

The following areas for development were reported during session 2020–21:

- ◆ Teams are encouraged to examine each QA criterion and identify what evidence is appropriate for inclusion in submissions for review, and to include only that evidence against specific criteria and not use the 'scattergun' approach of including all evidence against all criteria.
- ◆ Teams must ensure that the sample of candidate scripts submitted covers the whole range of results from the candidates being reviewed. By this we mean that the sample of 12 scripts should include passes, fails, and (most importantly) borderline submissions where it has been necessary to hold assessor/IV discussions to reach a decision. The outcome of the discussions should be clearly identified on the candidate scripts.
- ◆ Teams must remember that if a candidate submits work that is assessed as being within the error tolerance threshold for that topic, they should not be asked to rework their submission to make it perfect. The Error Tolerance Thresholds are clearly identified in the unit specifications, which note the maximum number of errors of either a principle or arithmetic nature.
- ◆ Teams should ensure that documentation as evidence against criteria are presented in English.
- ◆ It is essential that documentation used in the support of candidates identifies the academic session to which it relates.