



**Higher National Qualifications (China)
Internal Assessment Report 2014
Accounting and Finance**

The purpose of this report is to provide feedback to centres on verification in Higher National Qualifications in this subject.

Higher National Units

Unit specifications, instruments of assessment and exemplification materials

This is the second year of the revised HND frameworks and centres have available Unit specifications, which have been updated along with revised assessment exemplars (AEs) / assessment support packs (ASPs).

Evidence Requirements

The Evidence Requirements of the Units are similar to the previous frameworks; however, the student submissions are assessed using the error tolerance approach rather than cut-off scores. This has not been applied in all centres and in some the tolerance thresholds are out of date.

Administration of assessments

It has been apparent from the external verification activity which has taken place during this year that there have been some issues with the conditions of assessment. Some of the assessments which cover Outcomes of Units within the verification group are closed-book and some are open-book supervised conditions. The differentiation between these two has been an issue. The result is that the Scottish External Verifier (EV) who worked with the centres spent a lot of time covering the assessment conditions in his feedback.

The security of the assessment instruments has been questioned in many instances. It is imperative that assessment instruments are retained in a secure manner and that students are not told in advance of the content of the assessment. It is evident from some of the EV activity that this has been breached. The on-going consequence of a breach of security is that the relevant AE/ASP may have to be withdrawn. In addition, it is SQA policy that if centres breach the security of assessments then they are required to write alternatives for use in other centres.

General feedback

The general assessment activity has been disappointing during this academic session. Many centres were found to be using the incorrect Unit specifications and, therefore, AEs/ASPs. Students who had been assessed using the old Unit specifications and AEs/ASPs were subjected to additional assessment to correct the errors made by staff in the centres. This has obviously disadvantaged the students.

Areas of good practice

The staff in centres who were visited by the Scottish EV were willing to take the feedback in a positive manner and this is encouraging. There is an obvious willingness to learn how to improve the learning journey for students and to become centres of excellence. Much of the feedback in the EV reports will enable

the teams within centres to address the issues of quality delivery and assessment for future delivery. The willingness to learn is encouraging.

Specific areas for improvement

Teams in centres must ensure that they are using the most up to date Unit specifications and AEs/ASPs. Many of the AEs/ASPs which fall within Group 266 will require to be updated in line with current UK legislation and professional accounting practice. This has not been taking place and, as such, students are likely to have to be re-assessed using appropriate assessment instruments. The teams within the centres will have to write alternative assessment instruments which meet the current Unit specification requirements as well as those of UK legislation and current professional accounting practice.

Much of the material that is used to teach students is not at an appropriate level and this must be addressed. The students need to have more teaching materials than is currently available in the textbooks provided to allow them to develop the skills that they need to develop to the appropriate level. The students are mostly working towards progressing to university and the basic skills that are required to build upon are not developed to the required level with the material that is currently used.

Many of the requirements to address sanctions during external verification activity relate to the level and quantity of materials used to teach students. Much of the material is out of date and incorrect and this has to be addressed as a matter of urgency.

The error tolerance levels are updated on a regular basis and this has not been identified by many of the teams. This must be dealt with as a matter of urgency.