



Higher National (China)

Qualification Verification Summary Report 2017

Accounting and Finance

Introduction

The business related HND frameworks offered in China each contain at least two units from the Accounting and Finance verification group. The most common units are: Business Accounting F84M 34 and Preparing Financial Forecasts F84R 35, and these are reviewed annually. Other units subject to review during this year are: F82J 35 Management Accounting for Decision Making; HC43 35 Financial Reporting and Analysis and F7JV 34 Recording Financial Information.

A workshop session to review the updated unit specifications for the SCQF Level 8 units with practitioners was held during the annual Professional Development Conference in Shanghai in August 2016. These unit specifications had been updated to bring them in line with FRS102, and the need to update and comply with current legislation was stressed. At this time some centres indicated that they were not aware that the Taxation units must be updated annually to take account of the current Finance Act. The importance of this was reiterated and included in further guidance.

This year external verification focused on ensuring that centres had brought learning and teaching materials and assessments in line with updated unit specifications and legislation. Because most of the frameworks had only Business Accounting and Preparing Financial Forecasts in them, these units were reviewed across most of the centres who were subject to review during the session.

The external verification team acknowledged the preparatory work that had been undertaken by centre staff prior to an external verification visit. Much of this should be ongoing activity and part of the day-to-day running of programmes. Centres are not required to prepare formal presentations to update visiting external verifiers, rather the advice to centre teams is that all of the required documentation be made available at the time of the visit. External verifiers are available for a limited time in each centre, and are a resource which centre teams should make the most of when the opportunity arises. It is therefore suggested that centre staff prepare questions for external verifiers in advance.

The external verification team recognises that many candidates find Accounting units challenging and that support candidates need to complete these units can differ from that required for other units. Centres are recommended to ensure candidates have had enough time to prepare fully for assessments. A rigid assessment schedule that does not take cognisance of candidate needs can lead to fewer candidates achieving the required standards in the first assessment.

For example, Outcome 1 of Business Accounting requires a great deal of input before candidates are likely to be ready for assessment, whereas the input for Outcomes 3 and 4 will be minimal. Many centres find that assessing Outcome 1 and Outcome 2 separately leads to more success. In some centres there was evidence that Outcome 1 was delivered first, followed by Outcomes 3, 4 and 5, and finally Outcome 2. This keeps the Financial Accounting outcomes together and the Management Accounting outcome separate. It also enables centres to deliver learning which will be useful for candidates in their Graded Unit 1 earlier.

Overall, the external verification reviews undertaken during this session indicate that improvements to the delivery, assessment and internal verification of Accounting units is beginning to become evident

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.

(This criterion should be completed for regulated qualifications only.)

In all cases teams had submitted CVs and continuing professional development (CPD) records for review. In a few centres these had not been transcribed into English and so this had to be requested as an action point to enable the external verifier to ensure that the staff members hold appropriate qualifications for the delivery and assessment of Accounting units.

More centres appear to be making use of the support provided by SQA in the form of the Annual Professional Development Conferences. It is recommended that teams in centres record the learning gained from the CPD conference and record demonstrable evidence of this in relation to the delivery of the frameworks.

Criterion 2.4: There must be evidence of initial and ongoing reviews of assessment environments; equipment; and reference, learning and assessment materials.

In all centres verifiers noted checklists completed and presented as evidence of initial reviews. However, there was little evidence of ongoing reviews of either assessment environments, equipment or materials, or materials for learning. The checklists were, in some cases, ineffectual, with many indicating that re-assessment instruments were available for each outcome of each unit when this was not always the case.

Teams are reminded that evidence of ongoing internal verification activity for the Accounting units should be prepared to note any particular issues throughout the delivery and assessment of units and not just at the beginning and end. For example, in those centres where candidates had performed poorly in Preparing Financial Forecasts Outcomes 3 and 4 it would be good practice to have undertaken a review at this stage to determine the possible reasons for this and to record the plans to address those issues.

It is recommended that teams record their plans of when re-assessment opportunities are to take place. Re-assessment should take place as quickly as is reasonably possible for candidates, not only to ensure successful completion of units, but to motivate candidates in their work for other Accounting units and for the HND programme as a whole.

Centres should ensure that re-assessment papers are available to avoid delays in candidate re-assessment, and that time for revision is given when delays are unavoidable.

In one or two centres an incorrect unit specification had been used: the Error Tolerance Threshold had been amended and this had not been identified during internal verification activity. Consequent incorrect assessment decisions necessitated re-assessment. Internal verification activity should not just involve the completion of checklists but also include confirmation that the most up-to-date unit specifications and relevant assessment instruments (ASP/CASPs) are being used, to avoid unnecessary re-assessment.

Category 3: Candidate support

Criterion 3.2: Candidates' development needs and prior achievements (where appropriate) must be matched against the requirements of the award.

Successful achievement of the Accounting units does rely on candidates having a good level of English and effective communication skills. As such centres, should ensure that candidates have achieved the minimum IELTS level (or equivalent) and consider the timing of completion of the communication units: H8T2 33 Workplace Communication in English; and H7TK 34 Communication: Business Communication within the delivery plan to give candidates the best opportunity for achievement.

Criterion 3.3: Candidates must have scheduled contact with their assessor to review their progress and to revise their assessment plans accordingly.

In all centres candidates meet regularly with their assessors in order to prepare for assessment. However, there was evidence that, in some centres, the timing of feedback on assessment activity was delayed, as was the timing of any re-assessment. In some cases the opportunity for re-assessment or even redo was several weeks after the original assessment event, by which time candidates are likely to require some kind of revision session. There was no evidence that such sessions were available in all centres. In some cases the delay was linked to the availability of re-assessments (alternative assessment instruments). This should have been identified at the initial internal verification review and addressed at a much earlier stage.

Category 4: Internal assessment and verification

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

All centres provided their internal verification policies and procedures for scrutiny during the external verification visits. Less obvious was documentation to confirm that teams had implemented those policies. In one or two cases it was not possible to identify if candidate submissions had actually been reviewed during the internal verification, although some of the documentation suggested that they had. It is recommended that some method of identifying which scripts have been reviewed is adopted, perhaps by noting the internal verification feedback on the scripts themselves.

No centre submitted documentation on policies to manage disagreements on assessment decisions between assessors and internal verifiers. In the one or two cases where the assessor and internal verifier had disagreed on a decision, there was no evidence to detail what the final outcome of the review was.

In some cases internal verifiers had agreed with assessment decisions which covered partially completed submissions. In these cases it appeared that candidates had been given more than one opportunity to complete an outcome, and this is not acceptable. The date of the internal verification review was unclear. It is recommended that internal verifiers note on the candidate scripts the date that the internal verification review has taken place. Had internal verification been effective, the external verifiers would have expected to see a greater number of candidates being required to complete re-assessments of outcomes and not redo on several occasions.

In one or two cases the assessors had not indicated an overall assessor decision on candidate submissions and so it was difficult for the external verifier to confirm that internal verification had been effective. Assessors should clearly note the number of errors made by candidates, the type of error, and the final assessment decision to enable effective internal and external verification reviews.

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

All centres made use of the SQA-produced ASPs/CASPs as the first assessment instrument. One or two centres had completed internal verification documentation to confirm this, which is recommended good practice.

In many centres teams had not prepared or obtained re-assessment instruments, leading to a delay in re-assessments and, therefore, the completion of outcomes. In one case the dates on correspondence relating to a request for prior verification did not appear to tally with the feedback from SQA. This led to an action point to provide accurate and reliable documentation relating to re-assessment instruments. Centres are reminded that prior verification offers the

opportunity to confirm that any assessments meet the requirements of the unit specifications. If re-assessment instruments do not meet the unit specification requirements, centres will be required to re-assess candidates using an appropriate, valid and reliable assessment instrument.

Teams are reminded that it is essential that they have re-assessment instruments available for all outcomes of all Accounting units, preferably at the start of unit delivery. This will avoid any unnecessary delay in opportunities for candidates to re-sit outcomes.

Assessments submitted for prior verification should be accompanied by appropriate internal verification documentation confirming that the assessment has been internally reviewed to ensure compliance with the unit specification. This should include a review of the Error Tolerance thresholds for each outcome, as well as marking guidance on what the team consider to be errors of principle.

Centres are reminded that all ASPs/ CASPs and other assessment instruments must be retained securely, and that candidates should not have access to them. The initial internal verification review should identify where the ASP/CASP is saved, and verify that no copies exist, including on mobile data storage devices.

Criterion 4.4: Assessment evidence must be the candidate's own work, generated under SQA's required conditions.

Most centres demonstrated a procedure whereby candidates were required to sign to confirm that the work they were submitting was their own. However, in some cases candidates had not signed and dated these submissions, making it difficult for the external verification team to ensure that these had been completed at the time of the assessment. This was particularly challenging for the external verifiers reviewing Outcomes 3 and 4 of the unit Preparing Financial Forecasts. In some other cases candidates had written their names in Chinese and not in English which meant that the external verifier had to try to match the work, results and marking feedback by student ID where it was given.

In some cases it appears that candidates had been given work back to redo where a re-assessment was appropriate, but the dates of the submissions had not indicated this. Consequently assessment decisions were overturned, as it was not clear whether candidates had been coached to meet the requirements of the unit specification over a period of sessions.

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

Most centres were able to provide evidence to show that assessment decisions are accurate and consistent. However, in a very few centres the assessment decisions made were not appropriate because candidates had not completed all parts of the assessment tasks at one sitting, and appear to have been given more than one opportunity to complete assessment tasks. This is not acceptable.

In a very few centres assessors had marked submitted work as correct when it was clearly not correct. Again, care must be taken when making assessment decisions to ensure that the work submitted is measured against the detailed solutions to the tasks, and the requirements of the unit specification.

In a very few centres the assessors had not used Error Tolerance principles as defined in the unit specification, but rather had used cut-off scores to make assessment decisions. This is not acceptable. Error Tolerance thresholds are noted for each outcome of each unit in the unit specification and must be adhered to. No other method of making assessment decisions for Accounting and Finance units must be used.

In some centres it was noticeable that a large proportion of candidates are failing units because they are not able to pass all outcomes – often there is one particular outcome which is proving to be troublesome. In such instances it is expected that the assessment team at the centre will review the results and attempt to determine why this is the case. It may be that the candidates are not being given enough support to help them to prepare for assessments, or the materials used to teach them are not sufficient. In this situation the centre team should present evidence of such investigations to the external verifier during any reviews. The outcomes which appear to cause the most difficulty are Outcomes 3 and 4 of Preparing Financial Forecasts. In more than a few centres there was evidence of a large number of candidates completing Outcomes 1 and 2 but only a small number of candidates completing Outcomes 3 and 4 and no explanations for this were provided.

In some cases assessors had provided templates for assessments where this was not permitted, according to the unit specifications. The general rule is that if a template for an outcome is permitted then an example of an appropriate template will be included in the ASP/CASP. If the unit specification does not specifically note that a template for tasks may be given then centres must not do so.

It should be noted that if candidates do not complete all of the tasks required of them at an assessment event then they must be re-assessed. It is not appropriate for them to be given multiple chances to redo work until they reach the required standard. All work must be completed to the required standard at one assessment event. A maximum of one attempt at redo should be given, and if the candidate still fails to complete all tasks and reach the required standard then re-assessment must take place.

Criterion 4.7: Candidate evidence must be retained in line with SQA requirements.

External verifiers found that most centres retained candidate evidence in line with SQA requirements. However a few centres were required to confirm their centre policy. It is recommended that teams at the centres ensure that this information is included in the documentation that they present for future verification activity.

Centres are reminded that, when making submissions for external verification review, the results for each unit and outcome should be provided for all candidates, not just the sample submitted. This will enable external verifiers to ensure that all candidates are completing the assessments, and help identify any problem areas.

Criterion 4.9: Feedback from qualification verifiers must be disseminated to staff and used to inform assessment practice.

Most centres included discussions on feedback from verification quality reviews as a standard agenda item during team meetings. Minutes from these meetings demonstrated how actions were then discussed and allocated to staff.

There was some evidence within centres of good practice in sharing of information and materials related to Accounting units gathered from the SQA-hosted Annual Professional Development Conferences.

Areas of good practice report by qualification verifiers

The following good practice was reported during session 2016–17:

- ◆ A few centres had prepared solutions to tasks on spreadsheets to enable quick reviews of consequential errors.
- ◆ A few centres had provided clear internal verification documentation detailing in-depth reviews of ASP/CASP content and noting the type of errors of principle which are likely to arise.

Specific areas for development

The following areas for development were reported during session 2016–17:

- ◆ Candidates must complete all documentation in English, including their names on submissions.
- ◆ Teams must enable candidates to complete re-assessments more quickly than is the current practice.
- ◆ Re-assessment papers must be available for all outcomes of all units early on in the academic session to avoid a delay in re-assessment opportunities for candidates.
- ◆ Assessors must ensure candidates complete all parts of an assessment at each sitting or they will not pass the assessment.
- ◆ Assessors should use a different coloured pen to mark on candidates scripts from the colour used by the candidate.
- ◆ Assessors must not provide candidates with templates for tasks in assessments unless the unit specification allows for this. The general rule is that if templates are allowed as part of the unit specification assessment conditions then an example of the template will be included in the assessment pack for the outcome.
- ◆ Assessors should clearly identify the number and type of errors made on the candidate submission and the overall assessment decision. This will allow for effective internal verification.
- ◆ Internal verifiers should date their feedback on scripts, whether or not they agree with the assessor decisions.