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Higher National Qualifications (China)

Qualification Verification Summary Report 2018
Accounting and Finance

Introduction

This report focuses on the delivery, assessment and internal verification of Higher National Units delivered in China during the 2017–18 session. There was a mixture of visiting and remote verification undertaken during this session. In general, there was evidence to suggest that the assessors and internal verifiers in centres are growing in confidence following several years of support at the annual Professional Development Conferences. There is also more evidence of sharing of resources and assessment instruments across centres.

Overall, there has been a general improvement in the understanding of the unit specifications with fewer requests for clarification to the external verification team. This has led to the team seeing evidence of clearer feedback to candidates on assessments in terms of the number and types of error made, and advice to candidates on how they might improve their performance for any re-assessment.

There are a number of recommendations noted in the content of the report below but the overall feedback from the external verification activity is one of improvements in general. Teams appear to have benefitted from the support from SQA teams who have worked with centres over the last few years. There is some evidence of teams in centres sharing resources and assessment instruments which is a positive move and will enable centres to have a wider range.

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.

The evidence presented for verification included certification of assessors' and internal verifiers' professional and university qualifications. Most had been translated into English and most tutors had given their English names in documentation, which was helpful. In terms of continuing professional development (CPD), there were lists of items submitted for review but improvements could be made in the recording of CPD and in explaining how it links it to specific topics.

Across the period under review a number of recommendations were made by the external verification team.

It is recommended that assessors and internal verifiers record CPD on an ongoing basis, showing what they covered during the event and how they will use it in their roles at the centre. CPD records should show what the person attending a CPD event had learned from the event and how it would be used in their role within their centre.

Records available showed details of the topics covered during these events, detailing how each individual will use the learning from these events in their role within the centre. It is not sufficient to list the events without reflecting on their use in the role of assessor and/or internal verifier.

It is recommended that the CPD records maintained are not merely lists of events and meetings but show how the assessor/internal verifier will use the skills learned in their roles as assessor/internal verifier.

In addition, it is necessary for all assessors and internal verifiers responsible for the unit Income Tax (F86X 35) to have current knowledge of tax rates etc. The resources accessed for this must be designed for UK taxation legislation and not USA legislation, as the two are different. It should also be noted that the Income Tax unit may be subject to amendment as the Scottish Government has amended the taxation legislation applicable in Scotland, resulting in the development of tax bands and coding for Scottish residents and different taxation rates. This was discussed with assessors for Income Tax and suggestions made that for the time being they use UK tax as most of their candidates articulate to English universities.

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

A range of different evidence was presented for review, but most took the form of checklists. Minutes of meetings included in submissions provided evidence of ongoing discussions of reference and learning materials used in centres. These include mention of the selection of the SQA-produced assessment instrument.

This was an area where a number of action points were raised.

Teams in centres must provide evidence that the assessment environment and equipment (including rooms) are reviewed on a regular basis to ensure that they are appropriate for the learning and assessment process of candidates. Clear indication of the review of materials should be provided, rather than merely lists of textbooks and/or materials.

Teams must prepare alternative assessments for each of the four outcomes and submit this for prior verification.

Teams in centres should have an alternative assessment instrument available for all of the outcomes of all of the units. This should be prepared well in advance of its use, and submitted in good time to SQA for prior verification. This will avoid any delay to re-assessing candidates. It is also recommended that the initial internal verifier review for any unit covers the availability of alternative assessments for re-assessment purposes.

It is recommended that teams review the assessment instruments for units at the pre-delivery stage to enable them to update them in line with the taxation legislation in place at the time of delivery. Teams are reminded that changes in legislation in the UK may also have an impact on the content of units which must be covered, and in assessments. Some of the assessment instruments require to be updated on an annual basis.

Pre-delivery checklists, and other documentation used in centres, should be amended to remove any reference to other centres.

It was noted that a number of centres had experienced IT issues during assessment. It is recommended that teams record any ongoing issues identified during assessment events which arise from IT equipment issues or multimedia equipment in rooms not working. Whilst it is appreciated that this happens and is often quickly addressed, it is not often recorded but feedback from candidates highlights that these events have occurred.

It is vital that centres continue to maintain the security of all assessment instruments whether they be SQA- or centre-devised. Additionally, candidates must not be coached to any assessment, or any content from an assessment instrument used as teaching materials. Alternative assessments should be submitted for prior verification to ensure that they meet the requirements of the relevant unit specification.

It is noted that, in general terms, centres are submitting assessment instruments for re-assessment purposes which are of a higher quality than in the past. However, writers are reminded that they must refer to the unit specification. There was an instance during the session where a centre had submitted an apparently high-quality assessment instrument for Recording Financial Information (F7JV 34) but it did not meet the unit specification because of a minor detail. This had a knock-on effect to all four outcomes and the assessment had to be returned for amendment. This could have been avoided by the internal verifier checking the assessment instrument against the unit specification prior to it being submitted for review.

Teams are reminded that internal verifier documentation should be submitted with assessment instruments submitted for prior verification.

Category 3: Candidate support

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

In most cases the only evidence presented for this criterion was the scheduled class contact details, in the form of timetables or calendars.

The majority of centres were able to assure external verifiers that candidates entering the programme had achieved IELTS 4.5 or an equivalent. However, there was not always documentation to support this. One centre asked candidates to complete a self-evaluation form at the start of their studies to identify their English language skills level. This then enabled them to have a record of their ongoing progress as it was reviewed periodically by the tutor with the candidate.

There were a number of recommendations and actions for this criterion.

Teams at centres must provide records of ongoing support for candidates. This could be in the form of tutorial records, or records of meetings with candidates. The records could include any records of WeChat or QQ support or one-to-one meetings with candidates, as well as group meetings with candidates which are outside the usual class times.

Records of the topics that candidates had asked for help with should be maintained so that the teaching of units may be amended to ensure sufficient coverage of topics which candidates are finding challenging.

One area of good practice was found in a centre that maintained a 'supporting record' as a way of allowing candidates to identify any support needs that they felt that they had, as well as a record of their ongoing learning and achievements. It also allowed the tutors to amend their teaching plans to cover in more depth any areas which candidates were struggling with. It provided a record of ongoing contact between candidates and tutors, and a record of candidate progress.

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

In most cases the centres provided evidence of scheduled contact with candidates in the form of term timetables or teaching schedules for a semester/term/block. This evidence was corroborated during discussions with candidates. There was little evidence, however, of changes to assessment events although some candidates did confirm that dates for assessments could be changed if they did not feel ready. It is recommended that where this has happened the team make a note of this as it may become useful for future planning. It is also useful to keep a note of the candidates who had passed the assessment at the first attempt to inform the planning of future years. If most candidates pass then the timings are fine, but if a large proportion require to remediate or re-sit then it may be that the timing of the assessments are too early in the learning journey.

Recommendations for Business Accounting (F84M 34) include: teams should review their assessment planning for the first two outcomes of the unit. It is not essential that the candidates are assessed for both outcome 1 and outcome 2 at the same event, it is merely a suggestion.

It is recommended that teams review their teaching of this unit and consider the delivery order of outcomes 1 to 5 be changed to outcomes 1, 3, 4, 5 then outcome 2 or 2, 1, 3, 4, and 5. This means that all of the Financial Accounting topics are covered together and then the Management Accounting topic is separate. This is not essential but evidence presented during the reviews suggest that candidates do not do particularly well when outcomes 1 and 2 are assessed together. This change may well allow them better results.

Teams are reminded that it is possible also to assess outcomes 3 and 4 together then outcome 5 at a separate event, using a different case study. This is noted in the current unit specification.

It is recommended that assessors ask the candidates to sign and date feedback documents to confirm that they have received feedback. Whilst candidates who were interviewed during the reviews confirmed that they receive feedback this was not evidenced in any hard copy documentation that the external verifiers were presented with.

This criterion has always been well documented and this continues to be the case for most centres.

Category 4: Internal assessment and verification

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

For most centres there was clear evidence of teams adhering to their own internal verification procedures. Sample sizes were documented but there were some anomalies between the documentation for assessors and course team leaders in one centre. For most of the visits the external verifier team were provided with handbooks for all of those involved in the delivery, assessment and internal verification of programmes. It was noted that staff in some centres use text language to complete their internal verification documentation or teaching schedules, which could result in a lack of clarity or possible misunderstanding.

There were some cases identified during reviews where the internal verifier had not indicated on any of the scripts submitted that these had been reviewed. It is recommended that the internal verifier sign and date all reviewed scripts. In one or two centres the internal verifier had used a pre-prepared stamp with his signature on it. Whilst this avoids having to sign all documents, the scripts reviewed should have been noted on internal verifier sampling plans and the scripts dated and possibly initialled to show that the scripts had actually been reviewed and had not just been stamped.

The teams should provide a list of candidates selected for internal verification, showing clearly if the internal verifier agrees with the assessor decision and providing any feedback. If the internal verifier and assessor do not agree with an assessment decision then the external verifiers would expect to see this recorded in internal verification documentation, and the overall decisions recorded.

It is recommended that evidence is submitted for all outcomes of a unit subject to external verification where possible. In a few centres partially completed units were presented for review. Whilst it is not always possible to provide all outcomes, external verifiers are not able to make a judgement unless at least 50% of the unit has been assessed. Centres should bear this in mind when agreeing dates for external verification.

Overall, there has been an improvement in assessors identifying errors, both type and number, and communicating their assessment decisions clearly.

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

As in the UK, most centres have chosen to use the SQA ASPs or CASPs for first assessment. This gives a degree of comfort that the assessments used meet the requirements of the unit specification. However, a number of units require assessments to be updated on an annual basis and this has been less evident during reviews. In particular, ASPs/CASPs which assess any area of taxation must be updated on an annual basis, based on the UK Finance Act in place. The Finance Act which should be used in the 2018–19 session is Finance Act 2018.

Few centres presented evidence of any discussion relating to the selection of assessment instruments to be used. This should be clearly documented in internal verification documentation and there should be some reasonable basis for the decision to select the chosen assessment instrument.

In order to avoid any delays in providing candidates with the opportunity to undertake re-assessment it is essential that an appropriate alternative assessment instrument is available at the start of each session and this is reviewed on an annual basis to ensure that it continues to meet the relevant unit specification. Any alternative assessment instruments must be subject to review by the internal verifier on an outcome-by-outcome basis and, for Accounting units, particular attention paid to the Error Tolerance thresholds for each outcome. It is vital that centre staff review any updates to qualifications to identify if any unit specifications have been amended or updated, and then to ensure that the assessment instruments continue to meet the updated unit speciation. Again, there are a number of recommendations relating to this criterion.

It is recommended that as part of the initial internal verification assessors and internal verifiers record the details of the discussion they hold to select the assessment instruments to be used during the session.

It is highly recommended that teams use the prior verification service provided by SQA to review any centre-devised assessments. It is worth noting at this point that there appears to have been improvements in the standard of centre-devised assessment instruments being submitted for prior verification and fewer are being returned for amendments.

Centres must ensure that the assessment instruments for all four outcomes of Income Tax (F86X 35) are updated on an annual basis, and it is recommended that these are submitted for prior verification before they are required for any assessment events. All updating should be done in line with the current UK taxation legislation. The Finance Act that should be used in the 2018–19 session is Finance Act 2018.

It is recommended that centre documentation details if there are alternative assessments available and if they have been subject to prior verification. If there are no alternative assessments, it is recommended that the centre prepare alternatives and submit them for prior verification in readiness should they be required. There has been some evidence of sharing of assessment instruments that have been prior verified amongst centres. This will enable centres to have more than one alternative assessment and to then use assessment instruments in a cycle to avoid the same instruments being used at each delivery.

It is essential that the security of all assessment items is maintained and that candidates are not able to obtain these documents or any part thereof from any source.

Centres are reminded that the content of assessment instruments must not be used as teaching materials.

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

Whilst there appears to have been a marked improvement in this criterion, there are still some issues where candidates' work is not their own, despite most centres requiring candidates to sign declarations to that effect.

Teams in centres must remember that the security of assessment instruments is of paramount importance. They should also avoid coaching candidates towards the specifics of an assessment task and ensure that the assessment conditions of each outcome are adhered to.

It is essential that candidates date the 'Candidate Declaration' and sign using their English name to enable external verifiers to identify them.

In most centres candidates complete a Statement of Authenticity with every assessment submission.

In one centre the candidate scripts reviewed showed that all had exactly the same submission. When questioned, the assessor confirmed that he had accepted the submissions because they were correct, despite being aware that they were all the same as each other and the CASP. This was not accepted by the external verifier and the relevant candidates had to be re-assessed using a new assessment instrument. Teams are reminded that any evidence of plagiarism in any form is not acceptable. Even if the submission contains correct answers, any candidate who has been found to be using the work of another in their submission must be penalised in line with centre policy.

Whilst candidates appear to complete a Statement of Authenticity, or similar document, for each unit, they may be unaware of the implications of their actions should they copy each other or use sources without identifying them as such. It is strongly recommended that the types of action by students which are classed as plagiarism, is covered during their induction to the programme in order to ensure that they fully understand that using inappropriate resources is unacceptable in their studies.

It is recommended that assessors undertake verbal questioning of candidates to ensure that they actually understand concepts covered in their submissions, where assessments have taken place out of the classroom.

It is recommended that assessors and internal verifiers encourage candidates to cite references of sources used to complete reports, as noted in the Statement of Authenticity/Own Work Declaration. The use of plagiarism software by centres is encouraged.

Whilst plagiarism is still an issue in centres, there has been improvement over the years.

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

In most centres the teams include at least one member with an Accounting focus. This has been found to be the case again during the reviews of 2017–18. Many centres have tutors/assessors/internal verifiers who hold a professional Accounting qualification.

There are support materials on the China SQA website to support the assessing of Accounting and Finance units which use the Error Tolerance principles. This has been in place for a period of time. Most teams are now experienced in the application of the Error Tolerance principles and there are fewer issues with it than have been seen in the past. This is an improvement on past years and teams should be congratulated on the time and effort put into applying the principles.

As with all reviews, there have been some recommendations made during the external verification activity in 2017–18 session; these are noted below.

Teams are reminded that any re-assessments should be undertaken using an alternative assessment instrument, hence the need to have these in place at the start of the session. It is recommended that any re-assessment instruments are submitted for prior verification to ensure that they meet requirements.

Assessors and internal verifiers are reminded that they must check intermediate steps in calculations. For example, in some centres the Cash Budget (Outcome 2 in Business Accounting F84M 34) had just been marked for the answers at the bottom — the closing balances. The assessors and internal verifiers must check that all of the intermediate steps in the calculations have been carried out correctly and no errors have been made. Similarly, there was evidence in a few centres where consequential marking of this task had not been applied. This is where a candidate has made an error but this carries through to other parts of their submission and they have been marked as errors in more than one place for the same error carrying through. There is support documentation on the SQA website relating to consequential marking from one of the early conferences.

There were fewer instances during this session where the external verifier disagreed with the assessment judgement of the Accounting and Finance unit assessors and internal verifiers. This is a big improvement.

One such issue is noted against criterion 4.4 above. This meant that candidates had to be re-assessed for an entire unit which they had been told that they had passed. Clearly the candidates were disadvantaged, but they had breached the centre policy on plagiarism and this should have been picked up by the assessors and internal verifiers during their initial review.

In most centres there is more than one group of candidates undertaking Accounting units and there has been more evidence presented during the reviews this year of standardisation taking place across groups, assessors and internal verifiers. This has often taken the form of regular meetings and the minutes of these were presented for review in most cases. It is recommended that when standardisation meetings take place the minutes identify the groups, assessor and

internal verifier sampled and discussed so that the external verifiers may be able to confirm that the centre policies are being adhered to.

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

For most centres the retention policy goes beyond what SQA requirements note. Many centres retain evidence from candidates for at least one year beyond the completion of the candidate programme of study. None of the centres reviewed had failed to meet this criterion. There was an issue of timing of assessment activity for submission to the external verifier for review but this is addressed in criterion 4.2 above.

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

Most of the centres submitted documentation referring to staff meetings and in most cases there was a note of SQA Conferences or external verification activity being an agenda point. There was little by way of detail about how the information gathered from these events would be used by the teams in their roles. This could be improved greatly by assessors/tutors/internal verifiers detailing what specifically they had learned from each event and how it might impact on their day-to-day role.

During the external verifier reviews, teams were encouraged to include such detail in their CPD records and in their internal verification documentation reflecting the past year, which often takes place at the start of the next session.

Areas of good practice reported by qualification verifiers

The following good practice was reported during session 2017–18:

♦ The support of candidates is becoming more of a focus and one centre has developed a system whereby candidates prepare self-evaluation documents noting their own qualifications and skills at the start of the session, then identifying their own areas of weakness and seeking assistance to address these with their tutors, then noting how they have moved on and progressed. This document, which is live and ongoing, is useful to the candidates who were interviewed as they could see their own learning journey progressing.

Specific areas for development

The following areas for development were reported during session 2017–18:

♦ Developing alternative assessment instruments for use at the start of the session rather than waiting until they are needed, which can result in delaying candidate completion.
♦ Centres are required to update teaching materials and assessments for Taxation units on an annual basis — the Finance Act to be used for 2018–19 session is Finance Act 2018.