

Route map through learning, teaching and assessment

Course: Accounting

Level: Advanced Higher

This route map is intended to assist staff in planning and delivering the overall vision for Curriculum for Excellence. It has been developed to signpost the relevant support materials available to assist staff in the planning of learning, teaching and assessment of Advanced Higher Accounting.

The vision for the new qualifications is to create assessment opportunities that follow and support learning and teaching. This follows the principles laid out in *Building the Curriculum 5* and makes assessment a natural part of learning and teaching.

These support materials are not intended to constrain staff, hence they are neither prescriptive nor exhaustive. They provide suggestions on approaches to learning and teaching that will provide intellectual challenge to learners either in a formal learning environment or through independent learning. Learners will have the opportunity to develop deep learning and acquire high-level skills such as research and analysis through the medium of Advanced Higher Accounting. Staff are encouraged to draw on these materials, and existing materials, to develop programmes of learning which are appropriate to the needs of learners within their own context.

The link to Education Scotland's support materials can be found below together with other subject-specific links you may find helpful as you develop **programmes of learning** for Advanced Higher Accounting. These links are followed by a sequential list of the key guidelines, advice and support for Advanced Higher Accounting **qualifications**. This information is intended to support staff in deciding the most appropriate ways to generate evidence and assess learners.

Useful links for learning and teaching Advanced Higher Accounting

Education Scotland NQ Course Materials on Glow (login and password required). Copy and paste the link into your browser to go straight to this page:

http://www.educationscotland.gov.uk/nqcoursematerials/subjects/a/nqresource_tcm4853907.asp

Education Scotland – Key Curriculum Support

A quick guide to finding vital information about Curriculum for Excellence:

<http://www.educationscotland.gov.uk/keycfesupport/index.asp>

This appears under three headings

- the latest guidance, updates and plans for embedding Curriculum for Excellence
- information on assessment
- information on the new qualifications



SQA Course and Unit Support Notes

These provide advice and guidance on learning and teaching

http://www.sqa.org.uk/files_ccc/AHCUSNAccounting.pdf

Advanced Higher Accounting course content

The main SQA Accounting pages are found at <http://www.sqa.org.uk/sqa/45689.html> with those specifically related to Advanced Higher at <http://www.sqa.org.uk/sqa/48461.html>. Staff should also regularly check the updates and announcements section of this page.

More detail on course coverage can be found in the Course and Unit Support notes.

http://www.sqa.org.uk/files_ccc/AHCUSNAccounting.pdf

The course specification can be found at:

<http://www.sqa.org.uk/files/nq/AHCourseSpecAccounting.pdf>

Further mandatory information on course coverage is found on pages 7-10 of the Course Assessment Specification.

http://www.sqa.org.uk/files_ccc/AHCASAccounting.pdf

A course comparison between National 5, Higher and Advanced Higher highlights **points of change and areas of stability** and can be found at:

http://www.sqa.org.uk/sqa/files_ccc/AH_Accounting_Course_comparison.pdf

Staff who have students moving from the old Higher qualification to new Advanced Higher may wish to ensure that learners are comfortable with the assessment of added value through the project element.

Course assessment

At Advanced Higher added value will be assessed in a course assessment, which consists of a question paper worth 150 marks and a project worth 50 marks. The course will be graded A–D.

http://www.sqa.org.uk/files_ccc/AHCASAccounting.pdf

Component 1 - question paper

The question paper will consist of 140 marks. The question paper has two sections.

Section 1 will have 120 marks and will consist of three mandatory questions, sampled from the full range of Course coverage.

Section 2 will have 20 marks and will consist of two optional questions, sampled from the full range of Course coverage. Candidates will choose one of these questions to answer.

Assessment of underpinning accounting knowledge and understanding will permeate the question paper.



Component 2 - project

The project will be worth 60 marks. The purpose of this project is to allow learners to demonstrate challenge and application.

The project will provide learners with an opportunity to investigate and report on a UK-based public limited company, and the disclosure of accounting information, using knowledge of the accounting regulatory framework. The project will require learners to demonstrate skills of research, analysis, report writing and application of knowledge and understanding.

A specimen question paper and detailed marking instructions can be found at:

http://www.sqa.org.uk/files_ccc/AccountingSQPAH.pdf

Guidance on the use of past papers can be found at:

http://www.sqa.org.uk/files_ccc/AccountingSQPAHPPGuidance.pdf

Unit assessment

Units are mandatory when taken as part of the Advanced Higher Accounting course but they can be taken independently. Unit support notes follow on from the course support notes.

http://www.sqa.org.uk/files_ccc/AHCUSNAccounting.pdf

There are two Units Each individual unit has an Advanced Higher unit specification which gives details of the outcomes and assessment standards.

Financial Accounting

<http://www.sqa.org.uk/files/nu/AHUnitFinancialAccounting.pdf>

Management Accounting

<http://www.sqa.org.uk/files/nu/AHUnitManAccounting.pdf>

Learners must meet all the outcomes and assessment standards, and staff should read the documentation carefully. Evidence should be generated through learning and teaching. Assessment evidence can be drawn from a variety of activities and presented in a variety of formats. All of the evidence does not have to be generated from one activity but can be from several tasks and assessments carried out throughout the course. Learners should have access to resources to complete the assessment task and no time restrictions should be imposed. Staff should use their professional judgment when looking at the assessment evidence and ensure that minimum competency is met. They should undertake quality assurance regularly.

Three different ways of gathering evidence have been suggested by SQA. The most traditional approach is unit by unit. A combined approach links knowledge and understanding from two or more units together. Many staff will move towards the portfolio approach as their confidence grows. Here evidence is gathered from everyday learning using key classroom tasks. Unit assessment support is kept on the SQA Secure website.



Verification

<http://www.sqa.org.uk/sqa/58448.html>

The verification process is meant to be supportive and not onerous. Internal verification is the process of ensuring standards are applied uniformly and consistently within a school in line with national standards. External verification is the process of ensuring that national standards are maintained consistently across all schools and carried out by SQA.

Prior verification

http://www.sqa.org.uk/files_ccc/Prior%20Verification%20Centre%20Guidance%20FINAL.pdf

Staff who devise their own assessments can send them to SQA for prior verification, free of charge. This is only necessary where significant changes have been made to the unit assessment provided by SQA. It gives staff confidence that their proposed assessment is fit for purpose and meets national standards.

Internal verification

http://www.sqa.org.uk/sqa/files_ccc/InternalVerificationGuideforSQAcentres.pdf

As a matter of course, staff should be quality assuring their assessments by carrying out activities that they have used previously, for example double marking and blind marking. Samples of learners' work should be marked by more than one staff member in a department or in single-person departments an arrangement should be made with another school.

Prior verification

http://www.sqa.org.uk/sqa/files_ccc/Evidence_required_for_verificationevents.pdf

SQA intend that every school will be verified over the first few years. Verification will take place at various points throughout the year. Twelve samples will be asked for.

Schools must retain the evidence until 31 July of each academic year.

http://www.sqa.org.uk/sqa/files_ccc/SQA_Evidence_retention_requirements_A3_table.pdf

Key messages from verification will be put up on the SQA website.



Results Services

<http://www.sqa.org.uk/sqa/65427.html>

SQA offers two services:

- Exceptional Circumstances Consideration Service (details to be provided to SQA within ten days of the learner sitting the external assessment)
- Post Results Service - this consists of a clerical check and/or a marking review if the centre has concerns about the results of an individual or group.