

# Route map through learning, teaching and assessment

**Course: Accounting**

**Level: 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 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.

Education Scotland has published support materials to help staff develop programmes of learning drawn from three sources: course materials commissioned by Education Scotland, other support materials produced by staff seconded to Education Scotland and course materials provided by staff through their education authorities. Further materials will be added as they become available.

These support materials are not designed to constrain staff, hence they are neither prescriptive nor exhaustive. They provide suggestions on approaches to learning and teaching which will promote development of the necessary knowledge, understanding and skills for Higher Accounting. Staff are encouraged to draw on these materials, and existing materials, to develop their own 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 a number of other subject-specific links you may find helpful as you **develop programmes of learning** for Higher Accounting. These links are followed by a sequential list of the key guidelines, advice and support for the Higher Accounting **qualification**. 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 Higher Accounting:

**Education Scotland NQ Course Materials site accessed via GLOW** (login and password required)

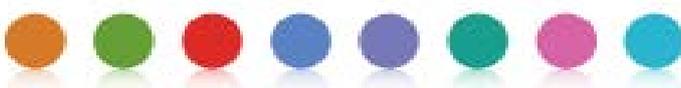
A wide range of learning and teaching resources to help staff develop programmes of learning.

[www.educationscotland.gov.uk/nqcoursematerials/subjects/a/nqresource\\_tcm4827908.asp](http://www.educationscotland.gov.uk/nqcoursematerials/subjects/a/nqresource_tcm4827908.asp)

(copy and paste this link into your browser)

**SQA course and unit support notes providing advice and guidance on learning and teaching**

[http://www.sqa.org.uk/files\\_ccc/CfE\\_CourseUnitSupportNotes\\_Higher\\_SocialStudies\\_Accounting.pdf](http://www.sqa.org.uk/files_ccc/CfE_CourseUnitSupportNotes_Higher_SocialStudies_Accounting.pdf)



**National Assessment Resource site via GLOW** (login and password required)

Materials to inform planning for learning, teaching, moderation and assessment.

<https://www.narscotland.org.uk/>

### Key Curriculum for Excellence support

A quick guide to finding vital information about **Curriculum for Excellence** under the following headings:

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

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

### Higher Accounting course content

The main SQA Accounting page is found at <http://www.sqa.org.uk/sqa/45689.html>. Pages specifically relating to Higher are at <http://www.sqa.org.uk/sqa/47917.html>. Staff should also regularly check the updates and announcements section of this page.

The course specification can be found at:

[http://www.sqa.org.uk/files\\_ccc/CfE\\_CourseSpecification\\_Higher\\_SocialStudies\\_Accounting.pdf](http://www.sqa.org.uk/files_ccc/CfE_CourseSpecification_Higher_SocialStudies_Accounting.pdf).

There are three units: Preparing Financial Accounting Information, Preparing Management Accounting Information and Analysing Accounting Information. Key topics for each of unit are as follows:

**Preparing Financial Accounting Information:** Role of financial accounting, partnership, PLC, manufacturing concerns, period-end financial statements.

**Preparing Management Accounting Information:** Role of management accounting, costing, budgeting, overhead analysis.

**Analysing Accounting Information:** Business analysis and decision-making.

More detail on course coverage can be found in the course support notes.

[http://www.sqa.org.uk/files\\_ccc/CfE\\_CourseUnitSupportNotes\\_Higher\\_SocialStudies\\_Accounting.pdf](http://www.sqa.org.uk/files_ccc/CfE_CourseUnitSupportNotes_Higher_SocialStudies_Accounting.pdf)

Further mandatory information on course coverage is found on pages 8–9 of the course assessment specification. This breaks each unit down into sections and topics.

[http://www.sqa.org.uk/files\\_ccc/CfE\\_CourseAssessSpec\\_Higher\\_SocialStudies\\_Accounting.pdf](http://www.sqa.org.uk/files_ccc/CfE_CourseAssessSpec_Higher_SocialStudies_Accounting.pdf)

A course comparison of National 5 and Higher is also available.

[http://www.sqa.org.uk/files\\_ccc/CfE\\_CourseSpecification\\_Higher\\_SocialStudies\\_AccountingCD.pdf](http://www.sqa.org.uk/files_ccc/CfE_CourseSpecification_Higher_SocialStudies_AccountingCD.pdf)

### Course assessment

At Higher, added value will be assessed in a course assessment which consists of a question paper and an assignment. The course will be graded A–D.

[http://www.sqa.org.uk/files\\_ccc/CfECourseAssessSpecHigher\\_SocialStudies\\_Accounting.pdf](http://www.sqa.org.uk/files_ccc/CfECourseAssessSpecHigher_SocialStudies_Accounting.pdf)

### Question paper

There will be a question paper for Higher Accounting worth 100 marks, which will be carried out under exam conditions and marked by SQA. It will test knowledge, understanding and skills, with greater emphasis on knowledge and understanding. The paper will have two sections. Section 1 will have 40 marks and will consist of one mandatory question. Section 2 will have 60 marks and will consist of three mandatory questions.

A specimen question paper and marking scheme can be found at:

[http://www.sqa.org.uk/files\\_ccc/AccountingSQPH.pdf](http://www.sqa.org.uk/files_ccc/AccountingSQPH.pdf).

### Assignment

The purpose of this assignment is to allow learners to demonstrate challenge and application. The assignment will provide learners with an opportunity to use ICT and accounting skills, knowledge and understanding to demonstrate investigative, analytical and decision-making ability while undertaking a context-based assignment. The assignment will have 50 marks. It will be set by the SQA on an annual basis and must be completed under supervision to ensure the work is the learner's own.

### Unit assessment

Units are mandatory when taken as part of the 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/CfE\\_CourseUnitSupportNotes\\_Higher\\_SocialStudies\\_Accounting.pdf](http://www.sqa.org.uk/files_ccc/CfE_CourseUnitSupportNotes_Higher_SocialStudies_Accounting.pdf)

Each individual unit also has a Higher unit specification.

Each unit specification gives details of the outcomes and assessment standards. There are *two* outcomes per unit.

Analysing Accounting Information

[http://www.sqa.org.uk/files\\_ccc/CfE\\_Unit\\_H\\_Accounting\\_AnalysingAccountingInformation.pdf](http://www.sqa.org.uk/files_ccc/CfE_Unit_H_Accounting_AnalysingAccountingInformation.pdf)

Preparing Management Accounting Information

[http://www.sqa.org.uk/files\\_ccc/CfE\\_Unit\\_H\\_Accounting\\_PreparingManagementAccountingInformation.pdf](http://www.sqa.org.uk/files_ccc/CfE_Unit_H_Accounting_PreparingManagementAccountingInformation.pdf)

Preparing Financial Accounting Information

[http://www.sqa.org.uk/files\\_ccc/CfE\\_Unit\\_H\\_Accounting\\_PreparingFinancialAccountingInformation.pdf](http://www.sqa.org.uk/files_ccc/CfE_Unit_H_Accounting_PreparingFinancialAccountingInformation.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 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

The verification process is designed 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 is carried out by SQA.

Information on quality assurance can be found at: <http://www.sqa.org.uk/sqa/58448.html>.

### Prior verification

[http://www.sqa.org.uk/files\\_ccc/Prior%20Verification%20Centre%20Guidance%20FINAL.pdf](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. It gives departments 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](http://www.sqa.org.uk/sqa/files_ccc/InternalVerificationGuideforSQAcentres.pdf)

As a matter of course staff should be internally verifying their assessments by carrying out the types of activities they have used previously. For example, a sample of learners' work should be marked by more than one staff member in a department, and in single-person departments an arrangement should be made with another local authority school.

### External verification

[www.sqa.org.uk/sqa/66846.html](http://www.sqa.org.uk/sqa/66846.html)

In Accounting, schools will submit a sample of learners' evidence for scrutiny by subject-specialist qualification verifiers. SQA intend that every school will be verified over the first few years. Verification will take place in November, February and May. Twelve samples will be asked for.

[http://www.sqa.org.uk/sqa/files\\_ccc/Evidence\\_required\\_for\\_verificationevents.pdf](http://www.sqa.org.uk/sqa/files_ccc/Evidence_required_for_verificationevents.pdf)

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

[http://www.sqa.org.uk/sqa/files\\_ccc/SQA\\_Evidence\\_retention\\_requirements\\_A3\\_table.pdf](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/files\\_ccc/FA6669\\_SQA\\_Results\\_Services\\_A5\\_8pp\\_brochure\\_web.pdf](http://www.sqa.org.uk/sqa/files_ccc/FA6669_SQA_Results_Services_A5_8pp_brochure_web.pdf)

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

SQA offer two services to replace the appeals process:

- 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.