

AS and A Level Accounting

Consultation on Conditions and guidance



February 2016

Ofqual/16/5833

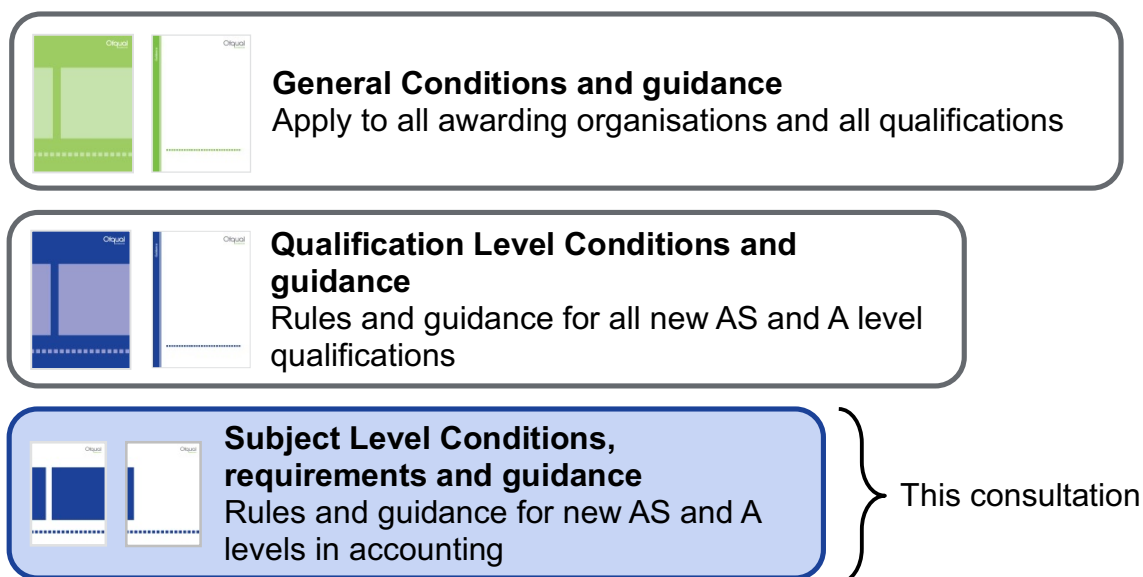
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1. Introduction

- 1.1 As most readers will know, changes are being made to GCSEs, AS and A levels taken by students in England. New AS and A level qualifications in accounting will be taught in schools from September 2017.
- 1.2 Following an earlier consultation,¹ the Department for Education (DfE) has published the subject content² for AS and A level accounting.
- 1.3 Following our own consultation on assessment arrangements for these subjects, we confirmed³ that new AS and A levels in accounting will be assessed entirely by examination.
- 1.4 We also confirmed the assessment objectives for AS and A level Accounting.

Scope of this consultation



- 1.5 This consultation builds on our – and DfE's – earlier decisions. It seeks views on the subject-specific rules and guidance we should put in place for AS and A level accounting.
- 1.6 As explained in Appendix A, and illustrated in the figure above, these new rules and guidance will sit alongside our existing rules and guidance for

¹ www.gov.uk/government/consultations/further-gcse-and-a-level-content-for-teaching-from-september-2017

² www.gov.uk/government/publications/gce-as-and-a-level-accounting

³ www.gov.uk/government/consultations/developing-new-gcse-as-and-a-levels-for-first-teaching-in-2017

- all qualifications,⁴
- all new AS and A level qualifications.⁵

1.7 This document sets out, and seeks views on:

- our proposed approach to regulating new AS and A levels in accounting; and
- the subject-specific Conditions, requirements and guidance we propose to introduce to implement that approach.

⁴ www.gov.uk/guidance/awarding-organisations-understanding-our-regulatory-requirements#requirements-for-all-awarding-organisations-and-all-regulated-qualifications

⁵ www.gov.uk/government/collections/new-a-level-and-as-level-qualifications-requirements-and-guidance

How to respond to this consultation

The closing date for responses is **6 March 2016**.

Please respond to this consultation in one of three ways:

- Complete the online response at <https://www.surveygizmo.com/s3/2580241/as-and-a-level-reform-regulations-for-accounting>
- Complete the consultation questions at the end of this document and email your response to consultations@ofqual.gov.uk. Please include the consultation title (AS and A level Accounting Consultation 2016) in the subject line of the email and make clear who you are and in what capacity you are responding
- Post your response to: AS and A level Accounting Consultation 2016, Ofqual, Spring Place, Herald Avenue, Coventry, CV5 6UB, making clear who you are and in what capacity you are responding

Evaluating the responses

To evaluate responses properly, we need to know who is responding to the consultation and in what capacity. We will therefore only consider your response if you complete the information page.

Any personal data (such as your name, address and any other identifying information) will be processed in accordance with the Data Protection Act 1998 and our standard terms and conditions.

We will publish our evaluation of responses. Please note that we may publish all or part of your response unless you tell us (in your answer to the confidentiality question) that you want us to treat your response as confidential. If you tell us you wish your response to be treated as confidential, we will not include your details in any published list of respondents, although we may quote from your response anonymously.

Please respond by **6 March 2016**.

2. Regulating AS and A level accounting

Compliance with subject content and assessment objectives

- 2.1 As we explained in paragraph 1.2, DfE has published the subject content for new AS and A levels in accounting.⁶
- 2.2 One of the ways we ensure new GCSEs, AS and A levels are comparable across exam boards is by requiring them to be in line with the relevant subject content and our assessment objectives.
- 2.3 The approach we have taken in every other new GCSE, AS and A level qualification is to introduce subject-specific Conditions which:
- require exam boards to comply with the requirements of the subject content (and have regard to any guidance within the subject content); and
 - require exam boards to comply with our assessment objectives (and have regard to our guidance on those assessment objectives).
- 2.4 In all other subjects this Condition includes a provision which requires exam boards to interpret the subject content in line with any rules we set and to have regard to any guidance we publish. Although we do not always specify how the subject content should be interpreted, we think it is important for us to be able to do so when there is a good reason for that (for example, if a different interpretation could compromise qualification standards or comparability).
- 2.5 We see no reason to take a different approach for accounting. We are therefore proposing that we should introduce a Condition which requires exam boards to:
- comply with the requirements (and have regard to any guidance) set out in the subject content – this includes requirements and guidance in the proposed new appendices;
 - comply with any requirements (and have regard to any guidance) we publish on interpreting the subject content; and
 - comply with our assessment objectives (and have regard to our guidance on those assessment objectives).

⁶ www.gov.uk/government/publications/gce-as-and-a-level-accounting

Question 1: To what extent do you agree or disagree that we should introduce a Condition which requires exam boards to comply with the relevant subject content and assessment objectives?

Guidance on assessment objectives

- 2.6 For all other new GCSE, AS and A level qualifications, we have published guidance which explains how exam boards should interpret our assessment objectives. This is designed to ensure exam boards have a common understanding of – and take a consistent approach to targeting – the different assessment objectives.
- 2.7 We are proposing we should introduce similar guidance for AS and A level accounting.

Question 2: To what extent do you agree or disagree that we should introduce guidance which clarifies how exam boards should interpret our assessment objectives?

Rules and guidance for exam assessment

- 2.8 In a number of other new GCSE, AS and A level subjects, we have specified rules which cover how specific areas of the subject content should be assessed. We normally do this where we think it is important exam boards take a consistent and comparable approach to assessing an area of content (in terms of the weighting assigned to that content area and/or the types of question used to target it).
- 2.9 For example, the subject content in a number of subjects (including the sciences, business and economics) include mathematical or quantitative skills that students should be able to demonstrate.
- 2.10 In these subjects, either we or the DfE have set minimum proportions of exam marks which must be allocated to these content areas, and we have specified further rules around how they should be assessed.
- 2.11 For accounting, the subject content identifies quantitative skills and double entry accounting techniques which students are expected to be able to demonstrate. In line with our approach in other subjects, we are proposing to introduce rules so that exam boards take a consistent approach to assessing quantitative skills and double entry accounting in AS and A level accounting.

Question 3: To what extent do you agree or disagree that we should introduce requirements/guidance on exam assessment which relate to assessing double entry accounting and quantitative skills?

Double entry accounting

2.12 Paragraphs 11 to 14 of the subject content for accounting specifies the knowledge and understanding of double entry accounting that students taking AS and A level accounting should be able to demonstrate and apply.

2.13 When the DfE consulted on the subject content for AS and A level accounting, it included requirements which specified that exams should allocate:

- between 15 and 20 per cent of marks for applying knowledge and understanding of double entry accounting concepts and techniques; and
- no more than 10 per cent of marks at A level (15 per cent at AS) for demonstrating double entry computational techniques.

2.14 Since these requirements relate to how AS and A level accounting should be assessed, we have agreed with the DfE that they should form part of our rules on assessment, rather than the subject content. They are therefore included within our draft assessment requirements set out below.

2.15 We have also clarified some aspects of the DfE's proposals – in particular the relationship between the different specified weightings, and the meaning of the term 'double entry computation techniques' – and reflected this in our drafting. As a consequence, our draft requirements include the following rules:

- at A level, between 25 and 30 per cent of total marks must reward demonstrating and applying knowledge and understanding of double entry accounting, with no more than 10 per cent of total marks allocated to completing double entry accounting tasks;
- at AS, between 30 and 35 per cent of total marks must reward demonstrating and applying knowledge and understanding of double entry accounting, with no more than 15 per cent of total marks allocated to completing double entry accounting tasks.

Question 4: To what extent do you agree or disagree with our proposed approach to assessing double entry accounting in exams (including the proposed weightings) for AS and A level accounting?

Assessing quantitative skills in exams

- 2.16 Paragraphs 9 and 10 of the subject content for accounting specifies the quantitative skills that students taking AS and A level accounting should be able to use and apply.
- 2.17 When the DfE consulted on the subject content for AS and A level accounting, it included requirements which specified that exams should allocate at least 20 per cent of marks at A level, and at least 15 per cent at AS, to the assessment of quantitative skills.
- 2.18 Since these requirements relate to how AS and A level accounting should be assessed, we have agreed with the DfE that they should form part of our rules on assessment, rather than the subject content. They are therefore included within our draft assessment requirements set out below.
- 2.19 We also want to make sure that quantitative skills are assessed in a way which is appropriate to the subject. In particular, we want to make sure that:
- quantitative skills are assessed at a comparable level of demand across exam boards;
 - quantitative skills are assessed in the context of other areas of the subject content (and not in isolation); and
 - students across the ability range have opportunities to access marks for quantitative skills (and these marks are not targeted solely at higher or lower ability candidates).
- 2.20 To do this, we are proposing to set rules which require exam boards to:
- assess quantitative skills in the context of other areas of the subject content, and not in isolation;
 - at A level, allocate at least 20 per cent of the marks for the qualification to rewarding use of quantitative skills at a level of demand which is at least equivalent to higher tier GCSE mathematics;
 - at AS, allocate at least 15 per cent of the marks for the qualification to rewarding use of quantitative skills at a level of demand which is at least equivalent to higher tier GCSE mathematics and
 - assess quantitative skills across a range of levels of demand which supports effective differentiation between candidates.

Question 5: To what extent do you agree or disagree with our proposed approach to assessing quantitative skills in exams (including the proposed weightings) for AS and A level accounting?

3. Our proposed Conditions and guidance

3.1 As set out above, we are proposing to introduce subject-specific Conditions, requirements and guidance to implement the proposals in this consultation. We set out our proposed Conditions, requirements and guidance below.

Proposed Conditions and requirements for AS and A level accounting

3.2 We are proposing to introduce the following Conditions and requirements which will apply to all new AS and A level qualifications in accounting:

- a Condition covering compliance with subject content and assessment objectives;
- a further enabling Condition which allows us to specify more detailed requirements on assessment;
- our assessment objectives; and
- requirements on assessment which relate to assessing double entry accounting and quantitative skills.

Condition	Compliance with content requirements
GCE(Accounting)1	
GCE(Accounting)1.1	In respect of each GCE Qualification in Accounting which it makes available, or proposes to make available, an awarding organisation must – (a) comply with the requirements relating to that qualification set out in the document published by the Secretary of State entitled ‘Accounting GCE AS and A level subject content’ ⁷ , document reference DFE-00040-2016, (b) have regard to any recommendations or guidelines relating to that qualification set out in that document, and (c) interpret that document in accordance with any requirements, and having regard to any guidance, which may be published by Ofqual and revised from time to time.

⁷ www.gov.uk/government/publications/gce-as-and-a-level-accounting

GCE(Accounting)1.2 In respect of each GCE Qualification in Accounting which it makes available, or proposes to make available, an awarding organisation must comply with any requirements, and have regard to any guidance, relating to the objectives to be met by any assessment for that qualification which may be published by Ofqual and revised from time to time.

Condition

Assessment

GCE(Accounting)2

GCE(Accounting)2.1

An awarding organisation must ensure that in respect of each assessment for a GCE Qualification in Accounting which it makes available it complies with any requirements, and has regard to any guidance, which may be published by Ofqual and revised from time to time.

Assessment objectives – GCE Qualifications in Accounting

Condition GCE (Accounting)1.2 allows us to specify requirements relating to the objectives to be met by any assessment for GCE Qualifications in Accounting.

The assessment objectives set out below constitute requirements for the purposes of Condition GCE(Accounting)1.2. Awarding organisations must comply with these requirements in relation to all GCE AS and A level Qualifications in Accounting they make available.

	Objective	Weighting (A level)	Weighting (AS)
AO1	Demonstrate knowledge and understanding of accounting principles, concepts and techniques.	20-30%	30-40%
AO2	Apply knowledge and understanding of accounting principles, concepts and techniques.	25-35%	35-45%
AO3	Analyse and evaluate accounting data to: <ul style="list-style-type: none"> ■ present information ■ make judgements ■ draw conclusions. 	35-45%	25-35%

Assessment requirements – GCE Qualifications in Accounting

Condition GCE(Accounting)2.1 allows us to specify requirements in relation to assessments for GCE Qualifications in Accounting.

We set out below our requirements for the purposes of Condition GCE(Accounting)2.1. Awarding organisations must comply with these requirements in relation to all GCE Qualifications in Accounting they make available.

Double entry accounting

The subject content for GCE Qualifications in Accounting is set out in the document published by the Secretary of State entitled 'Accounting GCE AS and A level subject content', document reference DFE-00040-2016 (the 'Content Document').

Paragraphs 11 to 14 of the Content Document specifies the knowledge and understanding of double entry accounting which Learners will be required to demonstrate and apply in GCE Qualifications in Accounting.

In designing and setting the Assessments by Examination for a GCE A level Qualification in Accounting which it makes available, or proposes to make available, an awarding organisation must ensure that, in each set of assessments⁸ –

- (a) between 25 and 30 per cent of the total marks for the qualification reward the demonstration and application of Learners' knowledge and understanding of double entry accounting, and
- (b) within those marks, no more than 10 per cent of the total marks for the qualification are allocated to completing double entry accounting tasks.

In designing and setting the Assessments by Examination for a GCE AS Qualification in Accounting which it makes available, or proposes to make available, an awarding organisation must ensure that, in each set of assessments -

- (a) between 30 and 35 per cent of the total marks for the qualification reward the demonstration and application of Learners' knowledge and understanding of double entry accounting, and
- (b) within those marks, no more than 15 per cent of the total marks for the qualification are allocated to completing double entry accounting tasks.

Quantitative skills

Paragraphs 9 and 10 of the Content Document specify the quantitative skills which Learners will be required to use and apply in GCE Qualifications in Accounting (the 'Quantitative Skills').

In designing and setting the Assessments by Examination for a GCE Qualification in Accounting which it makes available, or proposes to make available, an awarding organisation must ensure that –

- (a) questions and tasks rewarding the use of Quantitative Skills assess those skills within the context of other areas of the subject content, and not in isolation,
- (b) in each set of assessments for a GCE A level qualification in Accounting, at least 20 per cent of the total marks for the qualification reward the use of Quantitative Skills at a Level of Demand which is not lower than that which is expected of Learners in assessments for the higher tier in a GCSE Qualification in Mathematics,
- (c) in each set of assessments for a GCE AS qualification in Accounting, at least 15 per cent of the total marks for the qualification reward the use of Quantitative Skills at a Level of Demand which is not lower than that which is expected of Learners in assessments for the higher tier in a GCSE Qualification in Mathematics, and
- (d) without prejudice to the above requirements and those outlined in the Content Document, in each set of assessments Quantitative Skills are assessed a range of Levels of Demand which supports effective differentiation in relation to the subject.

Proposed guidance for AS and A level accounting

- 3.3 We are proposing to introduce guidance on assessment objectives which will apply to all new AS and A level qualifications in accounting.

⁸ For the purposes of these requirements, a 'set of assessments' means the assessments to be taken by a particular Learner for a GCE Qualification in Accounting. For clarity, the assessments taken by Learners may vary, depending on any possible routes through the qualification.

Guidance on assessment objectives for GCE Qualifications in Accounting

Condition GCE(Accounting)1.2 allows us to specify requirements and guidance relating to assessment objectives for GCE Qualifications in Accounting.

We published our requirements in relation to assessment objectives in *GCE Subject Level Conditions and Requirements for Accounting*, and reproduce them in the table below.

	Objective	Weighting (A level)	Weighting (AS)
AO1	Demonstrate knowledge and understanding of accounting principles, concepts and techniques.	20-30%	30-40%
AO2	Apply knowledge and understanding of accounting principles, concepts and techniques.	25-35%	35-45%
AO3	Analyse and evaluate accounting data to: <ul style="list-style-type: none"> ■ present information ■ make judgements ■ draw conclusions. 	35-45%	25-35%

We set out below our guidance for the purposes of Condition GCE(Accounting)1.2. This guidance explains how we expect awarding organisations to interpret these assessment objectives in terms of:

- the different ‘strands’ within each of the assessment objectives;
- the discrete ‘elements’ within each assessment objective and its strands which questions and tasks could target and/or seek to credit – our expectation is that each and every question/task should target or seek to credit at least one of these elements, and may target or seek to credit multiple elements across one or more assessment objectives;
- the coverage expectations, such as in relation to the different elements within each assessment objective and how those elements should be sampled over time; and
- the key areas of emphasis in each assessment objective and the particular meaning for the subject of any key terms and phrases used; defined terms are shown in bold text, followed by their definitions.

In line with the obligations set out in Condition GCE(Accounting)

1.2, we expect awarding organisations to be able to demonstrate how they have had regard to this guidance. For example, an awarding organisation could map how it has regard to the guidance as it:

- develops its sample assessment materials;
- delivers the qualification;
- develops and applies its approach to sampling the elements into which the assessment objectives are divided; and
- monitors the qualification to make sure it addresses all elements appropriately.

AO1 – Demonstrate knowledge and understanding of accounting principles, concepts and techniques			20-30% (A level) 30-40% (AS)
Strands	Elements	Coverage	Interpretation and definitions
n/a	1a – Demonstrate knowledge of accounting principles and concepts	<ul style="list-style-type: none"> ■ Full coverage in each set of assessments⁹ (but not in every assessment). ■ A reasonable balance between the elements within this assessment objective. ■ Awarding organisations should justify the balance between elements in their assessment strategies. ■ No more than 10% of the total marks for the qualification should reward demonstrating knowledge in isolation¹⁰ 	<ul style="list-style-type: none"> ■ Both here and in AO2 – <ul style="list-style-type: none"> □ Accounting principles means the rules and guidelines that businesses must follow when reporting financial data. □ Accounting concepts means the rules of accounting that should be followed when preparing accounts and financial statements. They include Prudence, Consistency, Going Concern and Accruals (Matching). □ Accounting techniques are the methods used to complete accounting tasks using particular knowledge or skills. They include both Financial and Management Accounting techniques. ■ Knowledge and understanding may be assessed either separately or together. They should relate to the course of study, being detailed in the specification or reflecting assumed prior knowledge.
	1b – Demonstrate knowledge of accounting techniques		
	1c – Demonstrate understanding of accounting principles and concepts		
	1d – Demonstrate understanding of accounting techniques		

⁹ For the purposes of this guidance, a ‘set of assessments’ means the assessments to be taken by a particular Learner for a GCE Qualification in Accounting. For clarity, the assessments taken by Learners may vary, depending on any possible routes through the qualification.

¹⁰ Marks that ‘reward demonstrating knowledge in isolation’ include any mark awarded solely for recalling facts or other knowledge that is part of the specification. It does not include marks awarded for selecting appropriate knowledge (for example, to evidence an argument), or for applying knowledge to a particular context.

AO2 – Apply knowledge and understanding of accounting principles, concepts and techniques			25-35% (A level) 35-45% (AS)
Strands	Elements	Coverage	Interpretation and definitions
n/a	<p>1a – Apply knowledge and understanding of accounting principles and concepts</p> <p>2a – Apply knowledge and understanding of accounting techniques</p>	<ul style="list-style-type: none"> ■ Full coverage in each set of assessments (but not in every assessment). ■ A reasonable balance between the elements within this assessment objective. ■ Awarding organisations should justify the balance between elements in their assessment strategies. 	<ul style="list-style-type: none"> ■ See guidance in relation to AO1 for definitions of accounting principles, accounting concepts and accounting techniques. ■ The emphasis here is on Learners applying their knowledge and understanding in or to a given context.¹¹ The application should relate principally to: <ul style="list-style-type: none"> □ situations that are not clearly indicated in the specification; □ developing further material that is covered in the specification; or □ making links, which are not signalled in the specification, between such types of material. ■ Knowledge and understanding are interconnected here and should not usually be separated. ■ Individual questions/tasks may, but need not always, target accounting principles and accounting concepts in combination.

¹¹ A 'context' here means any scenario; it could be specific or more generalised and could take the form of a given quantitative skill (for example, a calculation that requires the use of a particular approach or formula in a particular situation).

AO3: Analyse and evaluate accounting data to:			35-45% (A level) 25-35% (AS)
<ul style="list-style-type: none"> ■ present information ■ make judgements ■ draw conclusions 			
Strands	Elements	Coverage	Interpretation and definitions
1 – Analyse and evaluate accounting data to present information.	This strand is a single element.	<ul style="list-style-type: none"> ■ Full coverage in each set of assessments (but not in every assessment). 	<ul style="list-style-type: none"> ■ In the context of this assessment objective: <ul style="list-style-type: none"> □ analyse means deconstructing information and/or issues to find connections between them and to provide logical chains of reasoning; □ evaluate means appraising and/or making judgements with respect to information and/or issues; and □ analysis and evaluation should draw on underpinning knowledge and understanding. ■ The emphasis here is on the Learner constructing coherent and reasoned responses, supported by evidence (such as relevant financial or management accounting information), to make judgements and draw conclusions. This might include – <ul style="list-style-type: none"> □ making salient points, □ acknowledging qualifying factors, and/or □ understanding the limitations of material. ■ Where relevant, a judgement or conclusion might involve developing and/or proposing solutions.
2 – Analyse and evaluate accounting data to make judgements.	This strand is a single element.	<ul style="list-style-type: none"> ■ A reasonable balance between the strands within this assessment objective. 	
3 – Analyse and evaluate accounting data to draw conclusions.	This strand is a single element.	<ul style="list-style-type: none"> ■ Awarding organisations should justify the balance between strands in their assessment strategies. 	

Questions on proposed Conditions, requirements and guidance

Question 6: Do you have any comments on our proposed Conditions and requirements for AS and A level accounting?

Question 7: Do you have any comments on our proposed guidance for AS and A level accounting?

4. Equality impact analysis

Ofqual's role, objectives and duties

4.1 We are subject to the public sector equality duty. We have set out in Appendix B how this duty interacts with our statutory objectives and other duties.

Equality impact analysis relating to proposed changes to AS and A level accounting

4.2 We have considered the potential impact on students who share protected characteristics¹² of the application of the principles and features that will apply to all new AS and A level qualifications. Our equality impact analyses for our earlier consultations on AS and A level reform¹³ are therefore of interest and we encourage you to read them.

4.3 Issues concerning the proposed subject content have been considered by DfE, who have published their own Equalities Impact Analysis on their subject content proposals.¹⁴

4.4 We have also previously considered the potential impact on students who share protected characteristics of our decisions on assessment arrangements for this subject.¹⁵

4.5 We do not repeat here all of the evidence we have considered, as this can be found in our earlier reports. We focus instead on the specific issues that arise from the new proposals in this consultation, and from the way in which we are implementing our previous policy decisions.

4.6 We have not identified any additional negative impacts on students who share protected characteristics which would result from the proposals in this consultation (beyond those that we and DfE have already identified in our earlier reports).

¹² For the purposes of the public sector equality duty, the protected characteristics are disability, racial group, age, religion or belief, pregnancy or maternity, sex, sexual orientation, gender reassignment.

¹³ <http://webarchive.nationalarchives.gov.uk/20141031163546/http://www.ofqual.gov.uk/files/2012-06-18-equality-analysis-of-the-a-level-reform-consultation.pdf>

¹⁴ www.gov.uk/government/consultations/further-gcse-and-a-level-content-for-teaching-from-september-2017

¹⁵ www.gov.uk/government/consultations/developing-new-gcses-as-and-a-levels-for-first-teaching-in-2017

- 4.7 During this consultation, we will continue to seek and consider evidence and feedback to our proposals that might help us identify any potential subject-specific impacts on students who share a protected characteristic.
- 4.8 Exam boards are required to consider the accessibility of their qualifications at the design stage and to remove any unjustifiable barriers.

Question 8: We have not identified any ways in which our proposals would impact (positively or negatively) on persons who share a protected characteristic.¹⁶ Are there any potential impacts we have not identified?

Question 9: Are there any additional steps we could take to mitigate any negative impact resulting from these proposals on persons who share a protected characteristic?

Question 10: Do you have any other comments on the impacts of the proposals on students who share a protected characteristic?

¹⁶ 'Protected characteristic' is defined in the Equality Act 2010. Here, it means disability, racial group, age, religion or belief, pregnancy or maternity, sex, sexual orientation and gender reassignment.

Appendix A: Regulatory tools

Comparability and innovation

Exam boards operate in a market. They can design and deliver their qualifications in different ways, within the parameters we set. This provides some choice to schools or colleges, which is one of the benefits of a qualifications market. Exam boards must, however, make sure that the levels of attainment indicated by their qualifications are comparable to those of other exam boards' versions of the qualifications. The exam boards cooperate in a range of ways to make sure that the standards of their respective qualifications are comparable. To make sure standards are maintained and comparability is secured, we review AS and A level qualifications before they can be made available, by applying an accreditation requirement to the qualifications, and we oversee the awarding of AS and A level qualifications.

We do not wish to close down opportunities for exam boards to design and deliver their qualifications in different ways. Indeed, we have a statutory duty to have regard to the desirability of facilitating innovation in connection with the provision of regulated qualifications and a statutory objective with regard to the efficiency with which the qualifications market works. If we adopt a regulatory approach in which all aspects of a qualification are very tightly defined, we could effectively remove scope for exam boards to distinguish their qualifications from others and stop choice for schools or colleges. On the other hand, if exam boards have too much scope to vary their approach their qualifications might not be comparable.

In striking a balance, we use a range of tools to regulate qualifications and the exam boards that provide them. The main regulatory tools we use for the qualifications in this consultation are explained below.

Conditions of Recognition

Exam boards must comply at all times with our Conditions of Recognition. These are the main regulatory rules that we use. We can take regulatory action against an exam board that breaches or is likely to breach a Condition.

There are three sets of Conditions that will apply to new AS and A level qualifications:

- (i) the published *General Conditions of Recognition*¹⁷ that apply to all regulated qualifications;

¹⁷ www.gov.uk/government/publications/general-conditions-of-recognition

- (ii) *GCE Qualification Level Conditions and Requirements*¹⁸ that apply to all new AS and A level qualifications;
- (iii) GCE Subject Level Conditions that apply to new AS and A level qualifications in a specific subject. We are consulting now on draft GCE Subject Level Conditions for accounting.

Regulatory documents

In some Conditions we refer to published regulatory requirements. We publish these in regulatory documents. The Conditions require exam boards to comply with such documents.

We are proposing to introduce one regulatory document – this covers our assessment requirements for double-entry accounting and quantitative skills.

The requirements will have effect as if they were part of a Condition. The requirements will be set out in a stand-alone section of the Conditions document, simply because they are technical and detailed so they sit better as separate from, rather than within, the Condition itself.

Statutory guidance

We publish guidance to help exam boards identify the types of behaviour or practices they could use to meet a Condition. Exam boards must have regard to such guidance, but they do not have to follow this guidance in the same way that they must comply with the Conditions; they are free to meet the outcomes of the Conditions in their own ways. An exam board that decides to take a different approach to that set out in our guidance must still be able to show that it is meeting the Condition or Conditions to which the guidance relates.

We are consulting now on draft guidance for new AS and A levels in accounting.

¹⁸ www.gov.uk/government/publications/gce-qualification-level-conditions-and-requirements

Appendix B: Ofqual's role, objectives and duties

Our statutory objectives include the qualifications standards objective, which is to secure that the qualifications we regulate:

- (a) give a reliable indication of knowledge, skills and understanding; and
- (b) indicate:
 - (i) a consistent level of attainment (including over time) between comparable regulated qualifications; and
 - (ii) a consistent level of attainment (but not over time) between qualifications we regulate and comparable qualifications (including those awarded outside the UK) that we do not regulate.

We must therefore regulate so that qualifications properly differentiate between students who have demonstrated that they have the knowledge, skills and understanding required to attain the qualification and those who have not.

We also have a duty under the Apprenticeship, Skills, Children and Learning Act 2009 to have regard to the reasonable requirements of relevant students, including those with special educational needs and disabilities, of employers and of the higher education sector, and to aspects of government policy when so directed by the Secretary of State.

As a public body, we are subject to the public sector equality duty.¹⁹ This duty requires us to have due regard to the need to:

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited under the Equality Act 2010;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The exam boards that design, deliver and award AS and A level qualifications are required by the Equality Act, among other things, to make reasonable adjustments for disabled people taking their qualifications, except where we have specified that such adjustments should not be made.

¹⁹ Equality Act 2010, section 149.

When we decide whether such adjustments should not be made, we must have regard to:

- (a) the need to minimise the extent to which disabled persons are disadvantaged in attaining the qualification because of their disabilities;
- (b) the need to secure that the qualification gives a reliable indication of the knowledge, skills and understanding of a person upon whom it is conferred;
- (c) the need to maintain public confidence in the qualification.

Legislation therefore sets out a framework within which we must operate. We are subject to a number of duties and we must aim to achieve a number of objectives. These different duties and objectives can, from time to time, conflict with each other. For example, if we regulate to secure that a qualification gives a reliable indication of a student's knowledge, skills and understanding, a student who has not been able to demonstrate the required knowledge, skills and/or understanding will not be awarded the qualification. A person may find it more difficult, or impossible, to demonstrate the required knowledge, skills and/or understanding because they have a protected characteristic. This could put them at a disadvantage relative to others who have been awarded the qualification. It is not always possible for us to regulate so that we can both secure that qualifications give a reliable indication of knowledge, skills and understanding and advance equality between people who share a protected characteristic and those who do not. We must review all the available evidence and actively consider all the available options before coming to a final, rational decision.

Qualifications cannot be used to mitigate inequalities or unfairness in the education system or in society more widely than might affect, for example, students' preparedness to take the qualification and the assessments within it. While a wide range of factors can have an impact on a student's ability to achieve a particular mark in an assessment, our influence is limited to the way the qualification is designed and assessed.

We require the exam boards to design qualifications to give a reliable indication of the knowledge, skills and understanding of those on whom they are conferred. We also require the exam boards to avoid, where possible, features of a qualification that could, without justification, make a qualification more difficult for a student to achieve because they have a particular protected characteristic. We require exam boards to monitor whether any features of their qualifications have this effect.

In setting the overall framework within which exam boards will design, assess and award the reformed GCSE, A level and AS qualifications, we want to understand the possible impacts of the proposals on persons who share a protected characteristic.

The protected characteristics under the Equality Act 2010 are:

- age;
- disability;
- gender reassignment;
- marriage and civil partnerships;
- pregnancy and maternity;
- race;
- religion or belief;
- sex;
- sexual orientation.

It should be noted that with respect to the public sector equality duty under section 149 of the 2010 Act, we are not required to have due regard to impacts on those who are married or in a civil partnership.

Responding to the consultation

Your details

To evaluate responses properly, we need to know who is responding to the consultation and in what capacity. We will therefore only consider your response if you complete the following information section.

We will publish our evaluation of responses. Please note that we may publish all or part of your response unless you tell us (in your answer to the confidentiality question) that you want us to treat your response as confidential. If you tell us you wish your response to be treated as confidential, we will not include your details in any published list of respondents, although we may quote from your response anonymously.

Please answer all questions marked with a star*

Name*

Position*

Organisation name (if applicable)*

Address

Email

Telephone

Would you like us to treat your response as confidential?*

If you answer yes, we will not include your details in any list of people or organisations that responded to the consultation.

Yes No

Is this a personal response or an official response on behalf of your organisation?*

Personal response (please answer the question ‘If you ticked “Personal response”...’)

Official response (please answer the question ‘If you ticked “Official response”...’)

If you ticked “Personal response”, which of the following are you?

Student

Parent or carer

Teacher (but responding in a personal capacity)

Other, including general public (please state below)

If you ticked “Official response”, please respond accordingly:

Type of responding organisation*

Awarding organisation

Local authority

School or college (please answer the question below)

Academy chain

Private training provider

University or other higher education institution

Employer

Other representative or interest group (please answer the question below)

School or college type

- Comprehensive or non-selective academy
 - State selective or selective academy
 - Independent
 - Special school
 - Further education college
 - Sixth form college
 - Other (please state below)
-

Type of representative group or interest group

- Group of awarding organisations
 - Union
 - Employer or business representative group
 - Subject association or learned society
 - Equality organisation or group
 - School, college or teacher representative group
 - Other (please state below)
-

Nation*

- England
- Wales
- Northern Ireland
- Scotland
- Other EU country: _____
- Non-EU country: _____

How did you find out about this consultation?

- Our newsletter or another one of our communications
 - Our website
 - Internet search
 - Other
-

May we contact you for further information?

- Yes No

Questions

Question 1: To what extent do you agree or disagree that we should introduce a Condition which requires exam boards to comply with the relevant subject content and assessment objectives?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your reasons:

.....

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Question 2: To what extent do you agree or disagree that we should introduce guidance which clarifies how exam boards should interpret our assessment objectives?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your reasons:

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Question 3: To what extent do you agree or disagree that we should introduce requirements/guidance on exam assessment which relate to assessing double entry accounting and quantitative skills?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your reasons:

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Question 4: To what extent do you agree or disagree with our proposed approach to assessing double entry accounting in exams (including the proposed weightings) for AS and A level accounting?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your reasons:

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Question 5: To what extent do you agree or disagree with our proposed approach to assessing quantitative skills in exams (including the proposed weightings) for AS and A level accounting?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Please explain your reasons:

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Question 6: Do you have any comments on our proposed Conditions and requirements for AS and A level accounting?

- Yes No

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Question 7: Do you have any comments on our proposed guidance for AS and A level accounting?

- Yes No

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Question 8: We have not identified any ways in which our proposals would impact (positively or negatively) on persons who share a protected characteristic.²⁰ Are there any potential impacts we have not identified?

Yes No

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Question 9: Are there any additional steps we could take to mitigate any negative impact resulting from these proposals on persons who share a protected characteristic?

Yes No

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Question 10: Do you have any other comments on the impacts of the proposals on students who share a protected characteristic?

Yes No

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.....

²⁰ 'Protected characteristic' is defined in the Equality Act 2010. Here, it means disability, racial group, age, religion or belief, pregnancy or maternity, sex, sexual orientation and gender reassignment.

Accessibility of our consultations

We are looking at how we provide accessible versions of our consultations and would appreciate it if you could spare a few moments to answer the following questions. Your answers to these questions will not be considered as part of the consultation and will not be released to any third parties.

We want to write clearly, directly and put the reader first. Overall, do you think we have got this right in this consultation?

Yes No

Do you have any comments or suggestions about the style of writing?

Yes No

.....
.....
.....

Do you have any special requirements to enable you to read our consultations? (for example, screen reader, large text, and so on)

Yes No

Which of the following do you currently use to access our consultation documents? (select all that apply)

- Screen reader / text-to-speech software
- Braille reader
- Screen magnifier
- Speech-to-text software
- Motor assistance (blow-suck tube, mouth stick, and so on)
- Other

Which of the following document formats would meet your needs for accessing our consultations? (select all that apply)

- A standard PDF
- Accessible web pages
- Large-type PDF (16 point text)
- Large-type Word document (16 point text)
- eBook (Kindle, iBooks, or similar format)
- Braille document
- Spoken document
- Other

How many of our consultations have you read in the last 12 months?

- 1
- 2
- 3
- 4
- 5
- More than 5

We wish to make our publications widely accessible. Please contact us at publications@ofqual.gov.uk if you have any specific accessibility requirements.



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