

Route map through assessment

Course: Accounting

Level: National 5

This document is intended to assist teachers in planning and delivering the overall vision for Curriculum for Excellence.

The vision for the new national 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.

This route map aims to signpost all of the relevant material that is available to support your subject. Your professional judgement is vital and the documents listed below are intended to support you in deciding the most appropriate ways to generate evidence and assess candidates.

Education Scotland has produced a professional focus paper for accounting, and this is a good starting point as it provides support to help develop learning and teaching approaches that take forward the purposes and principles of Curriculum for Excellence through Accounting National 5.

http://www.educationscotland.gov.uk/resources/nq/a/nqresource_tcm4746831.asp?strReferringChannel=education-scotland&strReferringPageID=tcm:4-615801-64

Accounting National 5 course content

The main SQA accounting page is found at <http://www.sqa.org.uk/sqa/45689.html>, with pages specifically related to National 5 at <http://www.sqa.org.uk/sqa/47434.html>. Staff should also regularly check the updates and announcements section of this page.

The course specification can be found at

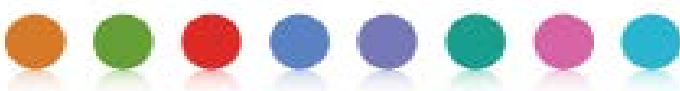
http://www.sqa.org.uk/files_ccc/CfE_CourseSpec_N5_SocialStudies_Accounting.pdf.

There are three units: Preparing Financial Accounting Information, Preparing Management Accounting Information and Analysing Accounting Information.

Preparing Financial Accounting Information: Preparation of financial accounting information for external use, application of accounting concepts and techniques associated with the preparation of such financial accounting information.

Preparing Management Accounting Information: Internal accounting information and the ability to prepare such information using a range of basic accounting techniques. The information produced will be used by management in making decisions about the future planning and control of the business.

Analysing Accounting Information: Interpretation and analysis of accounting information. The information will be used to assess the organisation's current financial position and performance, and assist with decision making and planning.



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

http://www.sqa.org.uk/files_ccc/CfE_CourseUnitSupportNotes_N5_SocialStudies_Accounting.pdf

Further mandatory information on course coverage is found on pages 8–10 of the course assessment specification. This breaks each unit down into sections and topics.

http://www.sqa.org.uk/files_ccc/CfE_CourseAssessSpec_N5_SocialStudies_Accounting.pdf

A course comparison from National 3 to National 5 is also available.

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

Course assessment

At National 5 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/CfE_CourseAssessSpec_N5_SocialStudies_Accounting.pdf

Question paper

There will be a 1 hour, 30 minutes question paper for Accounting National 5 worth 100 marks, which will be carried out under exam conditions and marked by SQA. All questions must be answered. The exam will be in two sections. Section one will have 60 marks and will consist of two 30-mark questions that will be sampled from the full range of mandatory course content.

Section two will have 40 marks and will consist of four 10-mark questions that will be sampled from the full range of mandatory course coverage.

The question paper will also assess knowledge and understanding of theory and will account for approximately 10% of the total mark allocation in the question paper (ie approximately 10 marks).

Specimen question paper and marking scheme: http://www.sqa.org.uk/files_ccc/AccountingSQPN5.pdf.

Assignment

The assignment will require learners to work through a series of tasks to prepare accounting information and financial statements using a spreadsheet. Learners may be required to use this information to aid decision making, analyse the organisation's financial position or make recommendations for the future. This will be done by integrating, where appropriate, knowledge of financial and management accounting principles and by using appropriate accounting analytical techniques.

The assignment will be worth 50 marks and the use of ICT in completing the assignment is mandatory.

The assignment will be conducted under a high degree of supervision and control to ensure that the work presented is the learner's own. It will be a computer-based assessment and will be provided by SQA on an annual basis.

The assignment must be carried out within 3 hours and under the conditions specified by SQA:

- in time to meet the submission date set by SQA
- on an individual basis by the learners
- without use of any reference materials.

http://www.sqa.org.uk/files_ccc/GAInfoNational5Accounting.pdf

Unit assessment

Units are mandatory when taken as part of the Accounting National 5 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_N5_SocialStudies_Accounting.pdf

Each individual unit also has a National 5 unit specification.

Each unit specification gives details of the outcomes and assessment standards. There are **three** outcomes in the Preparing Financial Accounting Information unit and **two** in each of the other units.

Preparing Financial Accounting Information

http://www.sqa.org.uk/files_ccc/CfE_Unit_N5_Accounting_PreparingFinancialAccountingInformation.pdf

Preparing Management Accounting Information

http://www.sqa.org.uk/files_ccc/CfE_Unit_N5_Accounting_PreparingManagementAccountingInformation.pdf

Analysing Accounting Information

http://www.sqa.org.uk/files_ccc/CfE_Unit_N5_Accounting_AnalysingAccountingInformation.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 the 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.

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

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. 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

As a matter of course staff should be quality assuring their assessments by carrying out activities that they have always done for NABs, for example double marking and blind marking. 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

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/66832.html>

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

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 and the messages from the first round are available at http://www.sqa.org.uk/files_ccc/AccountingVKMRound1FINAL.pdf.

Recognising positive achievement

http://www.sqa.org.uk/files_ccc/Recognising_Positive_Achievement_N4N5.pdf

This is only applicable to National 5, **not** Higher. A learner who achieves 'No Award' in a National 5 course assessment will be able to gain a National 4 course award as long as he/she has passed all the internally assessed units of the National 5 course **and** has passed the National 4 Added Value Unit.

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/65427.html>

There are no longer any appeals. The SQA offers two services: (1) Exceptional Circumstances Consideration Service (within ten days of sitting external assessment) and (2) Post Results Service. The latter consists of either a clerical check or a marking review. It is likely that these will be carried out in conjunction with the school SQA co-ordinator.



Education Scotland support materials

Advice and support for new national qualifications (Glow password required):

<http://www.educationscotland.gov.uk/nqcoursematerials/subjects/geography/coursematerials.asp>

<http://www.educationscotland.gov.uk/nqcoursematerials/subjects/geography/learningandteaching.asp>

Other useful websites

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.

The BBC have pulled together all their learning content in a new Knowledge and Learning Beta site that includes Class Clips:

www.bbc.co.uk/education