

NVQ

Edexcel Level 3 NVQ in
Accounting

October 2004

advancing learning, changing lives

Guidance to centres

London Qualifications is one of the leading examining and awarding bodies in the UK and throughout the world. It incorporates all the qualifications previously awarded under the Edexcel and BTEC brand. We provide a wide range of qualifications including general (academic), vocational, occupational and specific programmes for employers.

Through a network of UK and overseas offices, our centres receive the support they need to help them deliver their education and training programmes to learners.

For further information please call Customer Services on 0870 240 9800, or visit our website at www.edexcel.org.uk

Authorised by Jim Dobson
Prepared by Jeremy Curtis

Publications code N015658

NVQ standards © Crown Copyright 2003. Introduction, guidance and this edition:
© London Qualifications Limited 2004

Contents

Qualification titles covered by this guidance	1
Section 1: General information about NVQs	3
Introduction	3
What are NVQs?	3
Explanation of levels	4
What is the structure of an NVQ?	5
Who is involved in NVQs?	8
Occupational competence — key requirements	9
Section 2: The Edexcel Level 3 NVQ in Accounting	11
The structure of the Edexcel Level 3 NVQ in Accounting	12
Section 3: Assessment	13
Introduction	13
What is assessment?	13
Roles in assessment	13
Approaches to assessment	14
Timing	14
The five steps to assessment	15
Step 1: Plan and organise assessment	15
Step 2: Decide on the assessment methods	16
Step 3: Judge the evidence	20
Step 4: Record	21
Step 5: Provide feedback	21
Section 4: How should evidence be presented?	23
Example 1: Index of evidence	26
Example 2: Unit assessment plan	27
Example 3: Unit progress record	29
Example 4: Evidence achievement record	30
Example 5: Knowledge evidence record	32

Example 6: Personal statement	33
Example 7: Observation record	34
Example 8: Witness testimony	35
Example 9: Professional discussion	36
Example 10: Record of questions and candidate's answers	37
Glossary of terms	38
Section 5: Assessment strategy	41
Independent assessment	41
Unit 5: Maintaining financial records and preparing accounts	41
Unit 6: Recording and evaluating costs and revenues	44
Workplace assessment	47
Simulation in assessment	47
Assessors and verifiers — minimum competence requirements	47
Occupational competence of external verifiers	48
Occupational competence of assessors	49
Occupational competence of internal verifiers	50
Ongoing quality assurance	51
Section 6: Further information	54
How does an organisation become a centre?	54
Review and evaluation	54
Registration	55
Candidate entries	55
Certification process	55
Payment of fees	56
Anti-discriminatory practices	56
Special assessment arrangements	56
What else you should read	57
Where are the standards available from?	58
Annex A	60
QCA codes	60

Qualification titles covered by this guidance

Edexcel Level 3 NVQ in Accounting

This qualification has been accredited to the National Qualifications Framework (NQF) and as such is eligible for public funding as determined by the DfES under Sections 96 and 97 of the Learning and Skills Act 2000.

The qualification title listed above features in the funding lists published annually by the DfES and the regularly updated website www.dfes.gov.uk/. The NQF Qualification Accreditation Number (QAN) should be used by centres when they wish to seek public funding for their candidates. The NQF (QAN) for this qualification is listed in *Annex A*.

This qualification title is as it will appear on the candidate's certificate. Candidates need to be made aware of this when they are recruited by the centre and registered with Edexcel. Providing this happens, centres are able to describe the programme of study leading to the award of the qualification in different ways to suit the medium and the target audience.

Section 1: General information about NVQs

Introduction

This section provides an overview of NVQs. If you are already familiar with the concept of NVQs, you may wish to go straight to section 2.

What are NVQs?

National Vocational Qualifications (NVQs) are work-based qualifications that assess the skills and knowledge people need to perform their job role effectively. The qualifications are based on national occupational standards, which define what employees, or potential employees, must be able to do and know, how well they must do these things and the circumstances in which they have to use the skills or carry out the activities.

The standards are usually defined by National Training Organisations (NTOs) or Sector Skills Councils (SSCs), which are made up of representatives from the relevant industrial sector.

The organisation responsible for the standards in Accounting is:

Accounting Occupational Standards Group (AOSG)
154 Clerkenwell Road
London EC1R 5AD

Telephone: 020 7415 7507

Email: info@aosg.org

Website: www.aosg.org

Each NVQ is designed to fit into a broad qualifications framework, which allows for the comparison of different qualifications in the UK and throughout Europe.

NVQs are open to all. There are no entry requirements, no prescribed methods of delivery, no time constraints for completion and no age limits. Candidates do not have to achieve their NVQ all at once; unit accreditation is available for those wishing to achieve an NVQ unit by unit over a period of time.

On occasions, special assessment arrangements may be needed in order to provide equal opportunities to candidates with special needs. Further information on special assessment arrangements can be found in section 6.

NVQs are available at five levels, which reflect the range of technical and supervisory skills, knowledge and experience that employees should have as they progress in their industry. An explanation of the levels is provided on the following page.

Explanation of levels

Level	Candidates must show their competence:
Level 1	in a range of activities that are largely routine and predictable.
Level 2	in a broader range of work activities that are less routine and predictable. Their job role will need to have some autonomy and responsibility and may require them to work as part of a team.
Level 3	by applying their knowledge and skills while carrying out a broad range of varied work activities, most of which are complex and non-routine. Their job role will have considerable autonomy or responsibility and often require them to manage others.
Level 4	through complex work activities that require technical knowledge. Their job role requires substantial personal autonomy and often requires them to take responsibility for the work of others and for allocating resources.
Level 5	when carrying out activities in a wide range of situations, which are often unpredictable. Substantial responsibility and autonomy is involved in the job role, which requires deciding on the allocation of resources and the work of others. It requires the use of complex skills such as analysis, design and evaluation.

What is the structure of an NVQ?

All NVQs have a common structure. They consist of standards that can be broken down into the following parts:

Knowledge and understanding
This states what candidates must know and understand and how this knowledge applies to their jobs.

Knowledge evidence record

Unit 5 Maintaining financial records and preparing accounts

Evidence key:

EI Evidence Index No.	O Observation	P Personal Statement
WT Witness Testimony	PD Professional Discussion	APL Accreditation of Prior Learning
Q&A Questions and Answers		

To perform this unit effectively you will need to know and understand:		Type of evidence						
		EI	O	P	WT	PD	APL	Q&A DATE
The business environment:								
1	The types and characteristics of different assets and key issues relating to the acquisition and disposal of capital assets (Element 5.1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	The relevant legislation and regulations (Elements 5.1, 5.2 and 5.3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	The main requirements of relevant Statements of Standard Accounting Practice and Financial Reporting Standards (Elements 5.1, 5.2 and 5.3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Legal requirements relating to the division of profits between partners (Element 5.3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	The methods of recording information for the organisational accounts of sole traders and partnerships (Elements 5.2 and 5.3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	The structure of the organisational accounts of sole traders and partnerships (Elements 5.2 and 5.3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Evidence achievement record

Unit title
The title describes a role or task.

Unit 5 Maintaining financial records and preparing accounts

Element 5.1 Maintaining records relating to capital acquisition and disposal

Performance criteria

In order to perform this element successfully you need to:

- a Record relevant details relating to capital expenditure in the appropriate records
- b Ensure that the organisation's **records** agree with the physical presence of capital items
- c Correctly identify and record all acquisition and disposal costs and revenues in the appropriate records
- d Correctly calculate and record **depreciation** charges and other necessary entries and adjustments in the appropriate records
- e Ensure that the records clearly show the prior authority for capital expenditure and disposal and the approved method of funding and disposal
- f Correctly calculate and record the profit and loss on disposal in the appropriate records
- g Ensure that the organisation's policies and procedures relating to the maintenance of capital records are adhered to
- h Identify and resolve or refer to the appropriate person any lack of agreement between physical items and records
- i Make suggestions for improvements in the way the organisation maintains its capital records where possible to the appropriate person

Element
Each unit is made up of a number of elements. Each element describes a specific work activity that employees have to perform and the skills, knowledge or understanding required.

Performance criteria
These set out what candidates must do to show they can perform the work task competently. Assessors judge candidates' performance against these criteria. All of the performance criteria need to be met.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Evidence achievement record

Unit 5 Maintaining financial records and preparing accounts

Element 5.1 Maintaining records relating to capital acquisition and disposal

Range
This specifies the amount and type of evidence that candidates need to provide to show they have met the requirements of the element

Range
Performance in this element relates to the following contexts:

Records:					
• asset register	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• books of original entry	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• ledgers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Depreciation:					
• straight line	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• reducing balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Who is involved in NVQs?

A number of individuals and organisations are involvement in NVQ assessment. Their roles have been designed to guarantee fair, accurate and consistent assessment.

Who are they?		What is their role?
Centres	<ul style="list-style-type: none"> Organisations that offer NVQs on behalf of Edexcel. They may be a school, college, university, training provider or employer. 	<ul style="list-style-type: none"> Responsible for the quality of the qualification. They must work within Edexcel policies and guidelines, one of which is to provide a realistic working environment (RWE). Centres appoint assessors and internal verifiers. Once a year, centres must review the operation of the course and candidates' performance (see 'Review and evaluation' in section 6).
Employers	<ul style="list-style-type: none"> Employers in this context may represent the actual employer of an employee who is being assessed or may be a provider of work experience opportunities to candidates who are based in a centre. Employees can be permanent or temporary, paid or voluntary. 	<ul style="list-style-type: none"> Work with centres to define the training need for an individual, negotiating or defining as needed levels, options and pathways. The agreed programme will depend upon the nature of the business, the business needs as well as the needs of the individual. Employers play a key role in the delivery of NVQs. Work with assessors to support candidates by providing training and experience opportunities during their NVQ. Provide assessment evidence through such mechanism as expert witness statements or observations.
Candidate	<ul style="list-style-type: none"> The people who want to achieve the NVQ, eg an employee. 	<ul style="list-style-type: none"> Need to show they can perform to national standards in order to be awarded an NVQ or unit(s).
Assessors	<ul style="list-style-type: none"> The person who assesses the candidates and decides if they have met the required standard, eg a supervisor. 	<ul style="list-style-type: none"> Judge candidate's evidence of performance, knowledge and understanding against the national standards and decide whether candidates have demonstrated competence.

Who are they?		What is their role?
Internal verifiers	<ul style="list-style-type: none"> Individuals appointed by the centre who ensure that assessors apply the standards consistently, eg supervisor's line manager. 	<ul style="list-style-type: none"> Advise and support assessors and maintain the quality of assessment in a centre. They sample assessments systematically to confirm the quality and consistency of assessment decisions.
External verifier	<ul style="list-style-type: none"> Individuals appointed by Edexcel to ensure that standards are being applied uniformly and consistently across all centres offering the NVQ. 	<ul style="list-style-type: none"> Check the quality and consistency of assessments, both within and between centres by systematically sampling evidence. Make regular visits to centres to ensure they continue to meet the approval criteria.
Edexcel	<ul style="list-style-type: none"> Your awarding body, approved by the government to offer qualifications and awards. 	<ul style="list-style-type: none"> Issue candidates' certificate so that employers can be sure the qualification has been gained after a rigorous and effective assessment process.

Assessors, internal verifiers and external verifiers should have occupational expertise in the NVQs they are assessing and verifying. The NTO will normally specify the level of occupational expertise required, within the standards.

All assessors will either hold the relevant qualification for assessors of national occupational standards or have a development plan indicating progress towards that qualification. This can take the form of the 'A and V units' (the new national standards for assessment and verification) or an alternative qualification that the NTO recognises (eg D32/33).

Occupational competence – key requirements

Detailed specifications for the occupational competence of assessors, internal and external verifiers are shown in the *Assessment strategy* in section 5.

Contacting Edexcel

You can contact us at:

Edexcel
One90 High Holborn
London WC1V 7BH

Customer Services:

Telephone: 0870 240 9800
Fax: 020 7190 5700
<http://enquiries.edexcel.org.uk>

Section 2: The Edexcel Level 3 NVQ in Accounting

The Edexcel Level 3 NVQ in Accounting recognises the skills, knowledge and understanding of candidates and allows them to gain a qualification in the workplace that relates to their job area and promotes good working practice.

The standards on which these NVQs are based have been developed by the Accountancy Occupational Standards Group, the national training organisation for this industrial sector.

The NVQ is designed to be assessed in the workplace, for example:

- a training provider
- an industry-based training operation
- a further education centre.

The preferred method for collection of evidence for occupational competence is through naturally-occurring work activities. However, simulation is permitted for certain conditions which are detailed in the assessment strategy in section 5 (see page 41).

Edexcel have produced centrally determined assignments that must be applied to **Units 5 and 6** in the **Edexcel Level 3 NVQ in Accounting**. These must be administered locally and assessed according to centrally set specifications provided by Edexcel. Please refer to page 41 for further details.

The structure of the Edexcel Level 3 NVQ in Accounting

To achieve the whole qualification at Level 3, a candidate must prove competence in **all five** mandatory units.

Mandatory units for the Edexcel Level 3 NVQ in Accounting

Candidates must achieve **all five units**.

Unit number	Title	Element	Title
Unit 5	Maintaining financial records and preparing accounts	Element 5.1	Maintaining records relating to capital acquisition and disposal
		Element 5.2	Collecting and collating information for the preparation of final accounts
		Element 5.3	Preparing the final accounts of sole traders and partnerships
Unit 6	Recording and evaluating costs and revenues	Element 6.1	Record and analyse information relating to direct costs and revenues
		Element 6.2	Record and analyse information relating to the allocation, apportionment and absorption of overhead costs
		Element 6.3	Prepare and evaluate estimates of costs and revenues
Unit 7	Preparing reports and returns	Element 7.1	Prepare and present periodic performance reports
		Element 7.2	Prepare reports and returns for outside agencies
		Element 7.3	Prepare VAT returns
Unit 21	Working with computers	Element 21.1	Use computer systems and software
		Element 21.2	Maintain the security of data
Unit 22	Contribute to the maintenance of a healthy, safe and productive working environment	Element 22.1	Monitor and maintain a safe, healthy and secure working environment
		Element 22.2	Monitor and maintain an effective and efficient working environment

Section 3: Assessment

Introduction

This section offers practical advice on all aspects of assessment, from planning assessment opportunities to recording evidence. The guidance should help you to ensure that your assessment is effective, rigorous and appropriate. The section outlines an approach to assessment based on good practice. You may develop your own approach if you wish.

This guidance is written primarily for assessors, but it may also be helpful to candidates.

What is assessment?

Assessment is the key to achieving NVQs. As an assessor, your role is vital in helping your candidates to achieve their award and in ensuring that the requirements of the occupational standards are met. You will need to be clear about what is meant by assessment and what you are assessing.

In deciding whether a candidate should be awarded an NVQ, you will need to go through the following stages:

- becoming familiar with the standards
- planning for assessment
- collecting evidence of the candidate's performance
- judging the candidate's evidence against the NVQ standards and making an assessment decision
- recording the assessment decision.

Roles in assessment

Before beginning the assessment process, both you and the candidate should be clear about your roles.

Assessor's role

The assessor must:

- ensure that candidates understand what is expected of them, what is to be assessed and how it is to be assessed
- ensure that the conditions and materials required for assessment are available
- observe and record candidates carrying out the activities described in the standards — records should say what has been observed, how it was carried out and what it demonstrated
- know who will act as an internal verifier
- question candidates and record results
- help candidates to gather and provide evidence
- judge evidence
- authenticate the evidence candidates provide

- record achievement
- identify gaps or shortfalls in candidates' competence
- provide feedback to candidates.

Candidate's role

The candidate must:

- prepare for assessment by familiarising themselves with the standards, what is to be assessed and how it will be assessed
- carry out activities and/or answer questions
- gather and present evidence for assessment
- receive and act on feedback from the assessor.

Approaches to assessment

Candidates may approach assessment for NVQs through a variety of routes. Two of the main ways are through work (paid or voluntary) or through a training programme.

Work (paid or voluntary) — when a candidate approaches assessment through work, it will probably be your job to help them plan the sequence of assessment, give feedback on how they are performing and arrange for them to acquire any competence that is missing.

Training programmes — in these cases a series of educational or training events, linked to assessment opportunities, will already have been planned. It will be your job to monitor how the candidate is performing, assess their evidence and provide feedback on their progress.

Timing

A candidate may begin their NVQ at any time provided the necessary preparations and plans have been made.

There is no limit on the time a candidate may take to gain the whole qualification or individual unit(s). Some candidates will take longer than others, depending on their understanding of the award, their work setting and personal circumstances. An assessor should therefore organise and arrange assessment appropriate to each candidate, although there must be an agreed target date for completion.

However, it is important that the evidence submitted demonstrates current competence of the task being assessed, particularly if the evidence is from the past.

The QCA NVQ Code of Practice states that assessors and internal verifiers are required to hold the appropriate assessor/verifier units within 18 months of commencing their role.

The five steps to assessment

If you follow the five steps identified, you should be able to ensure that your candidates move efficiently and effectively towards achievement of their NVQ.

Step 1: Plan and organise assessment

You should make sure that candidates receive guidance before starting an NVQ. They need advice to ensure that their existing job remit, skills, experience and plans for progression are matched to the NVQ selected. It does not have to be you, as the assessor, who carries out the matching exercise. In fact, this part of the process is often carried out during induction, but whoever has responsibility for it should ensure that the assessment opportunities available to the candidate are also considered.

You will need to work out how much time you and your candidate are able to devote to the NVQ. This is likely to be limited by the demands of a busy workplace, or by timetabling. If possible, try to agree sessions in advance and stick to them and remember that you need to allow for review and evaluation sessions in addition to assessments. Once this is agreed you can begin planning.

There are two levels of planning:

- the overall plan when you and your candidate look at the whole qualification and set targets for achievement
- individual plans for assessment.

Overall assessment planning

It is good practice for you to agree an overall assessment plan with your candidate. An overall assessment plan should include:

- the overall programme for assessment, identifying how and when each part of the NVQ will be assessed
- target dates for completing each unit. There are no time limits on the amount of time a candidate can take to complete a unit or an NVQ, but target dates will motivate candidates and help you to monitor progress
- how you are going to give feedback
- what happens if there is a disagreement between the candidate and yourself.

The QCA NVQ Code of Practice states that assessors and internal verifiers are required to hold the appropriate assessor/verifier units within 18 months of commencing their role.

Producing an overall assessment plan is the ideal time for you and your candidate to identify opportunities for **integrating assessment**. This is when a piece of evidence generated from one activity is used to prove competence across different elements, performance criteria and/or units. To reduce the assessment burden on you and your candidate you will need to maximise the opportunities for integration.

Through producing the overall plan you may also identify job activities the candidate currently performs that match the standards and can plan to assess them immediately. You may also identify evidence from past achievement that can be used (see *Accreditation of prior learning* on page 19). If the candidate is providing evidence from the workplace, their job role may mean they are not able to cover all the standards during the normal course of their work. You may

need to create new opportunities, such as arranging for your candidate to move to a different department so that different activities can be performed or different skills used. The candidate might also need to attend a college or training course to fill in any gaps.

You may need to reassure your candidate at this stage. Many feel overwhelmed by the apparent amount of evidence they will have to produce, but they will need to realise that with effective planning the process can be made much easier and they will be more likely to succeed.

Individual assessment planning

You and your candidate will need to plan each individual assessment carefully. You will need to decide the methods you will use to carry out the assessment, where and when the assessment will take place and who will be present. You should agree a unit assessment plan that specifies the tasks to be carried out, the time they will take and the parts of the standards that will be covered. (See page 27 for an example of a unit assessment plan.)

Although you need to plan carefully what you are expecting to assess, always be prepared to allow candidates to provide additional evidence if the opportunity arises.

There is no limit to the time it takes for a candidate to complete a unit or NVQ. However, you and your candidate should still set target dates for completing each unit. In reaching agreement, take into account the candidate's job or training programme and clearly mark out the points of decision for each element and unit.

Step 2: Decide on the assessment methods

The methods of assessment you use should be valid, reliable and practicable.

- By '**valid**' we mean that the assessment should be appropriate to the standards.
- By '**reliable**' we mean that the assessment method should ensure consistent results when used with different candidates, different assessors and on different occasions.
- By '**practicable**' we mean that the method should ensure the assessment takes account of available resources, equipment and time.

As an assessor, it is your responsibility to familiarise yourself with the standards you will be assessing. In doing so, you will be able to identify what skills need to be demonstrated and the types of evidence that a candidate needs to generate in order to complete all the units of the NVQ.

Once you are familiar with the performance criteria, range and evidence requirements in all the units of the NVQ you will find it easier to decide what is acceptable evidence and how it should be produced by the candidate.

You and your candidate must agree the methods of evidence collection that are most appropriate to the candidate's work setting and patterns. Evidence must be precisely and directly relevant to the particular standards for which a candidate seeks credit; it cannot be just a general indication of acceptable practice.

Assessment methods

All methods of assessment fall under one of three categories: **observation**, **product evaluation** and **questioning**.

Observation

Observing performance will be the most common method used in assessing the NVQ. Observation can be organised in a variety of ways:

- continuously working alongside the candidate
- arranging to work alongside the candidate at specific times
- planning to visit when particularly relevant activities are scheduled
- arranging for particular activities to take place.

The candidate will be able to supplement direct observation of performance with other types of evidence, eg personal statements or witness testimonies. It is also possible to use tape recordings or other technologies to record performance, should your presence as an assessor not be possible.

Observation by an assessor is considered to be the most valid and reliable method of assessment and there will be many naturally arising opportunities for you to use this technique.

You should complete an observation record to show the internal and external verifier, how you reached a decision on the candidate's competence. You can find a completed observation record in section 4 and we suggest you use the example as an indication of what information the external verifier needs. For example, details of the activity, date observed and how the observation relates to the standards.

Product evaluation

This involves judging products candidates produced during the course of their work. Product evidence will be used a great deal. The exact nature of this evidence will depend on what the candidate's job entails. Examples of product evidence include reports, accounts, action and assessment plans, completed observation forms or witness testimonies, minutes of meetings (eg of standardisation meetings), assignments, video or audio tapes (eg of professional discussions or meetings with candidates).

Questioning

Candidates have to prove that they have the required knowledge and understanding for each unit. They will often demonstrate it through the production of evidence, though in some cases this will not be possible.

Questioning is the ideal way of proving whether or not the candidate has the necessary knowledge and understanding. Questions can be given in many forms such as short-answer questions, projects, multiple-choice tests, case studies, or assignments.

There may be more emphasis on questioning to prove knowledge in areas where evidence is generated through practical working activities and where there may be no product evidence. If you are a visiting assessor, you might use questioning to prove the candidate's competence and the authenticity of the evidence.

Questioning is a powerful means of checking the knowledge and understanding that lies behind performance. It is also a useful tool for exploring why a candidate acted in a certain way, or to identify what they would have done if circumstances had been different.

Questions, whether oral or written, should not require candidates to apply their knowledge and understanding in ways that are either more complex or more simplistic than is necessary to achieve the standards.

Supporting evidence

On most occasions the candidate will be able to support your observations with other types of evidence, such as witness and personal testimony, work products, assignments and projects.

Testimony — personal and witness

It is inevitable that you will not be able to observe everything your candidate does. On such occasions, statements from other people (witness testimonies) who have seen your candidate working can be useful sources of evidence for the NVQ as they can describe each activity in detail. Generally, testimonies are used to support other evidence produced. You should bear in mind that the strength of evidence will vary, depending on the knowledge and expertise of the person providing the testimony and you will have to take several factors into account when you make a judgement. It may help if you think of a line from strongest to weakest.

Strongest	Stronger	Weaker	Weakest
Professional worker in senior position in same type of work with knowledge of the standards	Professional worker in senior position but with no knowledge of the standards	Colleague with equal experience but no knowledge of the standards	Person with limited experience of the workplace or knowledge of the standards

Work products

A number of items could be produced by candidates as evidence, for example: copies of records or reports that the candidate has compiled, letters and memos, minutes of meetings, leaflets or booklets that provide information to clients, photographs, audio or videotape recordings of work which the candidate has carried out. Work products will normally be located in the candidate's portfolio and they should be cross-referenced to the performance criteria/elements to which they apply.

Work products **must** be wholly or partially the result of work undertaken by the candidate. To ensure authenticity, a person in a position of responsibility who is able to vouch that the products are the unaided work of the candidate should countersign the products.

Assignments and projects

Assignments and projects are also useful ways to collect evidence. However, you should ensure you are not asking for a competence that is not required by the standards. For example, it may not be necessary for the candidate to be able to write or design a project report in order to satisfy the competence requirements.

Assignments and projects might be a particularly useful way for a candidate to track the course of their work over a period of time and this could be structured to serve the purposes of specific elements of competence. This method of collecting evidence is particularly appropriate for units that link a series of activities such as planning, implementation and evaluation.

However, care must be exercised when judging whether competence in actual practice or knowledge specifications has been demonstrated.

Using simulation

Within the national qualifications framework as a whole, NVQs are normally undertaken by people already in the relevant job role. The AOSG's NVQs, however, differ from the norm. This is because in accountancy and related occupations, individuals are generally required to have a qualification before they can be considered for the job role to which the qualification relates.

Given the nature of AOSG's NVQs, simulation of the workplace is a legitimate part of assessment across all NVQs. AOSG's rationale for the use of simulation in assessment is that well designed and deployed simulations do produce high quality evidence of both the processes which a candidate follows as well as the outputs candidates generate in work. Centres must ensure that simulated assessment environments are within the scope of AOSG's guidance on simulated assessment conditions. AOSG's principles for simulated workplace assessment are detailed below.

- The content of all simulations must be based on the National Occupational Standards relevant to the Award being assessed.
- All simulations should clearly identify those aspects of the standards which are being assessed.
- The success of the candidate in the simulation should be assessed against the performance criteria, range statements and knowledge requirements identified within the standards.
- Where applicable computerised systems used in simulations should allow the candidate to fulfil the requirements of performance as specified in the National Occupational Standards.
- The conditions within which the simulation is deployed should resemble the workplace as closely as is practicable and should be current and valid to the activity being assessed.

Detailed guidance on the design and use of simulations will be produced by the AOSG Assessment Committee. Edexcel will allow its approved centres to develop their own simulations, provided that this assessment strategy and the Assessment Committee's guidelines are adhered to.

Accreditation of prior learning (evidence from past achievement)

In assessing candidates for an NVQ, evidence relating to past performance can be used as well as that relating to current performance.

In recent years, the concept of accrediting prior learning (APL) has developed as a way of ensuring that the past experiences and learning of mature people is recognised and validated. Nevertheless, it must be remembered that NVQs are awarded on the basis of assessment of performance against current standards.

The competence basis of NVQs means that evidence must always relate to performance, not just knowledge. The evidence of such performance must always be valid and relevant to specific standards.

Step 3: Judge the evidence

The following criteria must be used when evaluating if a piece of work can be put forward as evidence, including supporting evidence.

- **Relevance:** the degree of ‘match’ between the item of evidence and the required competence and underpinning knowledge for a unit. If the evidence does not match, it is not relevant.
- **Validity:** the evidence must relate to a specific part of the NVQ standards.
- **Authenticity:** the evidence must be the work of your candidate as an individual and not someone else or a group of people. You may require confirmation of this from the candidate’s professional colleagues.
- **Currency:** the evidence must show the present ability of the candidate to perform to the national standards. The assessor should judge the acceptability of evidence from the past by the length of time that has elapsed since the performance described took place. Such judgements should take into account the ‘perishability’ of the skill involved, as well as ‘watershed’ or ‘landmark’ occurrences in the sector, such as changes in the law, philosophy of practice.
- **Quantity:** the evidence must cover all the performance and knowledge requirements laid down in the standards.
- **Variety:** there must be evidence of performance in differing contexts or situations.
- **Sufficiency:** performance to the required standard must be consistent, ie it should be achieved on more than one occasion.

You have to be certain that the candidate has demonstrated competence. Even though all the performance criteria have to be met, you should concentrate on the elements and units when making judgements about sufficiency as they describe what is required. It is not necessary to observe each performance criterion several times but it is necessary to record all evidence that has been taken into account so that internal and external verifiers can identify it if necessary. Evidence will have different values — some will leave you in no doubt about competence, while in other cases, you may need to ask for further evidence before you are confident about consistency of performance.

In short, you must be satisfied that your candidate can consistently work to the required standard and that evidence is not simply an isolated event that is unlikely to be repeated.

The standards also specify that candidates prove they have **knowledge evidence** (what the candidate needs to know about). Candidates’ knowledge might be determined either by questioning them on the subject matter, or through validated evidence from recognised educational and training courses. It can also be revealed in performance evidence generated by your observations of the candidate.

You should feel confident that candidates have a broad and firm enough understanding to be able to sustain competence demonstrated through performance evidence.

Candidates will need to be clear about the knowledge requirements for each unit. You should encourage your candidates to read and study each unit as a whole so that they become familiar with the standards expressed in the elements, performance criteria, range statements, performance and knowledge evidence requirements.

Candidates should also be able to cross-reference their evidence, providing examples and definitions where necessary.

Some candidates may need considerable support and guidance to interpret the standards, especially in the early stages of preparing for assessment. Once they become familiar with the format of the standards, candidates should find it much easier to progress through their qualification.

The judgement of whether or not your candidate understands and applies the knowledge evidence is linked to your judgement of their performance.

Step 4: Record

For each unit, you should ensure that there is a verifiable record of:

- the assessment activities carried out, showing the methods used and evidence produced
- the date and people involved in the assessment
- your judgement of the candidate's competence
- the location of each piece of evidence within the candidate's portfolio.

The record sheets provided in the candidate's log book will allow all of this information to be recorded and we recommend their use. However, your centre may use its own recording documentation. This is acceptable as long as it contains all the required information and is passed by your external verifier as fit for purpose.

Insufficient evidence

Where insufficient evidence has been presented or the candidate has not met the performance criteria at the end of the targeted assessment period, you should indicate that the candidate is not yet competent. Feedback to the candidate must provide the reason why the decision has been made and this should be recorded.

Step 5: Provide feedback

Your candidate will need to be clear about your judgements and the reasons for them. Time should be set aside for feedback that conforms to the following general principles:

- feedback should relate the evidence provided to the national standards
- you should agree what form the feedback will take — written notes are always useful as a record but candidates should be given time to reflect on your comments
- you should ensure that your comments have been understood and listen to the candidate's view
- finally you should agree what happens as a result of the feedback — its purpose is to help candidates make the necessary adjustments, whether this means supplying more evidence, trying again or taking steps to develop the competence that is missing.

Disagreement

Your centre will have an appeals procedure to be used by candidates if they disagree with an assessment decision you have made. Make sure you are familiar with the procedure and that candidates know how to use it.

The appeals procedure should make it clear how complaints will be dealt with and what the outcomes might be.

As an assessor, you should make sure that you have a route through which you can express your concerns and reservations, whether these are about working with a particular candidate or an aspect of the standards and assessment method.

Section 4: How should evidence be presented?

The candidate's evidence is normally kept in a file, often called a portfolio. We produce a document called *Candidate guidance and log book*, which provides all the forms candidates need to record their progress and to help them index their evidence.

This section explains how and when to use the recording forms in the log book and provides worked examples.

Example 1: Index of evidence

The index of evidence should be placed at the front of a candidate's portfolio. As candidates produce pieces of evidence, they should give each piece a unique number. They should then complete the index of evidence so the evidence can be located easily. Every piece of evidence should be numbered and referenced on the index, including evidence that is not located in the portfolio, such as evidence prepared by other learners, which contributes to the candidate's own portfolio.

The internal verifier should complete the final column of the sheet if they sample the evidence.

Example 2: Unit assessment plan

Before candidates begin to collect any evidence it will be helpful for them to compile, with your help, a unit assessment plan. The plan will define the tasks to be carried out, how long the tasks will take and the evidence that will be generated. The tasks could be 'normal working activities' and part of the candidate's day-to-day job role, or 'activities needing to be performed', which means opportunities to carry out the tasks need to be generated.

Producing a unit assessment plan will help to identify suitable opportunities for integrating assessment of different units.

Example 3: Unit progress record

This form enables you and your candidate to see at a glance what stage the candidate is at in this qualification.

Each time your candidate achieves a unit of their NVQ, you should put your signature and the date next to the relevant unit title. Before signing next to a unit title, you will need to make sure that the candidate has completed the recording documents correctly and that their evidence can be easily located.

Example 4: Evidence achievement record

This lists the performance criteria and range in an element that your candidate needs to prove competence for. Each time your candidate meets the requirements of an outcome, you should write the date in the relevant box. The standards will stipulate how many times the candidate needs to perform individual activities.

On completion of each element, you should give your candidate feedback about their performance, informing them if they have been successful in achieving the required level of competence for individual outcomes. There is space on the back of the form for you to make comments and/or notes from the feedback session. Make sure that your candidate is clear about your assessment decision and fully understands what you are saying. You should both then sign and date the form before filing it into the relevant section of the candidate's portfolio.

Example 5: Knowledge evidence record

This lists all the knowledge and understanding requirements a candidate needs to demonstrate for a unit.

While working through individual elements, the candidate should tick the appropriate boxes on the form to show which type(s) of evidence they have collected to prove they have the required level of knowledge and understanding.

Once you are satisfied that your candidate has achieved the knowledge and understanding requirements for the whole unit, you should, as with the **evidence achievement record**, note your comments from the feedback session on the form. You and your candidate should then sign and date the form before filing it in the portfolio.

Remember that on completion of the unit you should complete the candidate's **unit progress record**.

Example 6: Personal statement

A candidate uses a personal statement to record their experience of something, such as how they handled a specific situation. They should describe what they did, how they did it and why they did it. They can refer to other people who were present. This might provide the candidate with a 'witness testimony' (see example 8), which should be noted in the 'Links to other evidence' column on the statement form.

The candidate might also use the personal statement to put a piece of evidence in context for you so you can help them decide if it is relevant to their NVQ. For example, the candidate may refer to paperwork that is used in the organisation to pass information to a colleague. It may not be clear to you why they are communicating in this way and a brief explanation from the candidate of its relevance may be required.

Example 7: Observation record

You should use this form to record your observations of the candidate as they work. The form allows you to:

- describe the skills you have seen the candidate use
- describe the activities you have seen the candidate perform
- specify the parts of the units that are covered by the observation
- provide details of the knowledge and understanding apparent from the candidate's performance
- list the other units/elements to which the evidence may contribute (integration of assessment).

There is space on the form for you to note your comments or feedback to the candidate. Once completed, the form should be referenced as evidence and included in the candidate's portfolio.

Example 8: Witness testimony

There may be occasions when you are not able to observe the candidate carrying out certain aspects of their job. In such instances, it may be appropriate for another person to comment on the candidate's performance by completing a statement called a 'witness testimony'.

Witness testimony should only be used to support other forms of evidence such as a product. It should:

- be provided by a person who is not related to the candidate and is in a position to make a valid comment about their performance, eg a supervisor, line manager or candidate
- contain comments that specifically relate the candidate's performance to the NVQ standards
- be authenticated by the inclusion of the witness's signature, role, address, telephone number and the date.

Example 9: Professional discussion

A professional discussion is a structured review of practice conducted between an assessor or verifier and a person making a judgement on their competence which identifies and explores key aspects of competence not readily manifested by product evidence. This form can be used to record the key points of professional discussions.

The record of the professional discussion should be an audio or video tape if it forms a significant part of the candidate's portfolio. Professional discussions for minor evidence need not be recorded, but must still have an audit trail that can be verified by the External Verifier.

Example 10: Record of questions and candidate's answers

This form is used to record any questions you ask the candidate to establish they have the underpinning knowledge and evidence required by a unit. The candidate's answers should also be noted. Both you and the candidate should sign and date the form.

Example 1: Index of evidence

NVQ title and level: Edexcel Level 3 NVQ in Accounting

Evidence number	Description of evidence	Included in portfolio (Yes/No) <i>If No, state location</i>	Units/elements evidence links to (give specific numbers, eg 5.2.1)	Internal verifier signature and date of sampling
1	Personal statement	Yes		
2	Personal statement	Yes		M. DAY 24/03/04
3	Personal statement	Yes		
4	Observation record	Yes		
5	Notes from planning session attended by line manager	Staff development file		M. DAY 24/03/04
6	Witness Testimony/ J Stansfield	Yes		M. DAY 24/03/04
7	Diary entry re assessment session	Unit diary		
8	Witness Testimony/ J Black			

Example 2: Unit assessment plan

Unit: Title:

Candidate: *Bethany Fox*

Assessor: *Darren Higgitt*

Normal working activities performed

	Typical evidence	Work area	Expected completion date	Links to other units/elements
Element 1:				
Element 2:				
Element 3:				
Element 4:				

Continued overleaf

Activities needing to be performed

Element 1:

--	--	--	--	--

Element 2:

--	--	--	--	--

Element 3:

--	--	--	--	--

Element 4:

--	--	--	--	--

Additional comments:

The candidate will generate most of the evidence for this unit in their normal day-to-day work, which will include

Assessor's signature: *Darren Higgitt*

Date: *05/03/04*

Candidate's signature: *Bethany Fox*

Date: *05/03/04*

Example 3: Unit progress record

Qualification and level: Edexcel Level 3 NVQ in Accounting

Candidate: Bethany Fox

Circle the reference numbers as you complete each unit. You can then easily see what stage you have reached in your NVQ.

To achieve the whole qualification at Level 3, you must prove competence in **all five mandatory units**. Units 21 and 22 need not be repeated if they have been completed at Level 2.

Unit checklist: circle the reference number of each unit as you complete it.

Mandatory	Unit 5	Unit 6	Unit 7	Unit 21	Unit 22
-----------	--------	--------	--------	---------	---------

Mandatory units

Unit number	Title	Assessor's signature	Date
Unit 5	Maintaining financial records and preparing accounts	D. Higgitt	6/8/03
Unit 6	Recording and evaluating costs and revenues	D. Higgitt	6/8/03
Unit 7	Preparing reports and returns	D. Higgitt	6/8/03
Unit 21	Working with computers		
Unit 22	Contribute to the maintenance of a safe, healthy, safe and productive working environment		

This section of the form is for your assessor to sign each time you successfully achieve a unit.

Example 4: Evidence achievement record

Evidence achievement record

Unit 5 Maintaining financial records and preparing accounts

Element 5.1 Maintaining records relating to capital acquisition and disposal

Performance criteria		Assessor to insert date each time competence is achieved				
In order to perform this element successfully you need to:						
a	Record relevant details relating to capital expenditure in the appropriate records	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b	Ensure that the organisation's records agree with the physical presence of capital items	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c	Correctly identify and record all acquisition and disposal costs and revenues in the appropriate records	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d	Correctly calculate and record depreciation charges and other necessary entries and adjustments in the appropriate records	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e	Ensure that the records clearly show the prior authority for capital expenditure and disposal and the approved method of funding and disposal	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f	Correctly calculate and record the profit and loss on disposal in the appropriate records	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g	Ensure that the organisation's policies and procedures relating to the maintenance of capital records are adhered to	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h	Identify and resolve or refer to the appropriate person any lack of agreement between physical items and records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i	Make suggestions for improvements in the way the organisation maintains its capital records where possible to the appropriate person	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Evidence achievement record

Unit 5 Maintaining financial records and preparing accounts

Element 5.1 Maintaining records relating to capital acquisition and disposal

Range	Assessor to insert date each time competence is achieved				
Performance in this element relates to the following contexts:					
Records:					
• asset register	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• books of original entry	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• ledgers	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Depreciation:					
• straight line	20/03	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• reducing balance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Example 5: Knowledge evidence record

Knowledge evidence record

Unit 5 Maintaining financial records and preparing accounts

Evidence key:

EI	Evidence Index No.	O	Observation	P	Personal Statement
WT	Witness Testimony	PD	Professional Discussion	APL	Accreditation of Prior Learning
Q&A	Questions and Answers				

To perform this unit effectively you will need to know and understand:		Type of evidence						
		EI	O	P	WT	PD	APL	Q&A DATE
The business environment:								
1	The types and characteristics of different assets and key issues relating to the acquisition and disposal of capital assets (Element 5.1)	2, 5, 6		✓				25/03
2	The relevant legislation and regulations (Elements 5.1, 5.2 and 5.3)	9		✓		✓		25/03
3	The main requirements of relevant Statements of Standard Accounting Practice and Financial Reporting Standards (Elements 5.1, 5.2 and 5.3)	11	✓	✓				25/03
4	Legal requirements relating to the division of profits between partners (Element 5.3)	11	✓	✓				25/03
5	The methods of recording information for the organisational accounts of sole traders and partnerships (Elements 5.2 and 5.3)	11	✓	✓				25/03
6	The structure of the organisational accounts of sole traders and partnerships (Elements 5.2 and 5.3)							

Note: You will be given advice on how much of evidence of achievement you need to prove through performance evidence. The remaining parts of the evidence of achievement may be covered through questioning by your assessor.

Example 6: Personal statement

Date	Evidence index number	Details of statement	Links to other evidence <i>(enter numbers)</i>	Units, elements and PCs covered
13/8	10			

Candidate's signature: *Bethany Fox*

Date: *18/03/04*

Example 7: Observation record

Unit/element(s)

Candidate: Bethany Fox

Date of observation: 25/03/04

Evidence index number: 4

Skills/activities observed:	PCs covered:

Knowledge and understanding apparent from this observation:

Other units/elements to which this evidence may contribute:

Assessor comments and feedback to candidate:

I can confirm the candidate's performance was satisfactory.

Assessor's signature: *Darren Higgitt*

Date: 25/03/04

Candidate's signature: *Bethany Fox*

Date: 25/03/04

Example 8: Witness testimony

NVQ title and level:	Edexcel Level 3 NVQ in Accounting
Candidate name:	Bethany Fox
Evidence index no:	27
Where applicable, evidence no to which this testimony relates:	
Element(s):	
Date of evidence:	25/03/04
Witness name:	Pam Adams
Designation/relationship to candidate:	
Details of testimony:	

I can confirm the candidate's evidence is authentic and accurate.

Witness signature: Pam Adams

Date: 25/03/04

Name: Pamela Adams

Please tick the appropriate box:

A1/A2/D32/D33 Award

Familiar with the NVQ standards to which the candidate is working

Example 9: Professional discussion

NVQ title and level: Edexcel Level 3 NVQ in Accounting

Candidate name: Bethany Fox

Evidence index no: 27

Where applicable, evidence no to which this testimony relates:

Element(s):

Date of evidence: 25/03/04

Assessor: Darren Higgitt

Details of professional discussion:

This is a record of a professional discussion on 23rd March 2004 between me and Bethany Fox as evidence for her Unit XXX

The matters discussed were:

The full record of this discussion is on audio tape which is supplied with Beth's portfolio.

I can confirm that this is an accurate record of our professional discussion.

Assessor's signature: *Darren Higgitt*

Date: 30/03/04

Candidate's signature: *Bethany Fox*

Date: 30/03/04

Glossary of terms

Action plan:

An agreed set of learning and training activities for an individual candidate. These activities should be based on a review of the requirements of the occupational standards contained within a recognised award. It should contain a structured programme of learning experiences within an agreed time frame.

Assessment plan:

A detailed statement of how and when specific outcomes in the standards will be assessed and by which method(s). It must also provide a clear set of actions to be carried out by the candidate, the assessor(s) and any others involved in the process with a timescale attached to each activity. This will be agreed between the candidates and one or more assessor. It may also indicate how other people such as supervisors, college tutors and others may contribute to the assessment process and how.

Assessment record:

A record of which outcomes have been assessed with an indication of the success or otherwise of the outcome. The record must provide details of the candidate, the assessor, the outcomes assessed and the assessment method used. The record may be a standardised pro-forma issued by Edexcel, an internal record devised by an organisation or an individual assessors record system.

Element/component of an award:

A discrete assessable outcome or group of outcomes drawn from a set of national standards within the national qualifications framework. In NVQs this is usually a unit of competence. It must represent a substantive outcome rather than a set of sub-activities and relate to a primary function within the qualification.

Endorsed assessment plan:

A candidate assessment plan which has been counter-signed and approved by a recognised assessor. The endorsement can relate to both the initial agreed plan and to all/any subsequent modifications to the plan in the light of progress and assessment activities. There should be a clear indication of how and why the original plan has been altered and a new set of agreed actions with timescale produced.

External audit and sampling:

An agreed set of activities by which internal assessment decisions are monitored and checked for intra-assessor and inter-assessor accuracy and consistency. It also includes the review of internal standardisation processes to ensure the quality of assessment decisions and the support provided to assessors and others. It is normally a formalised process defined by Edexcel and recognised by the Regulatory Authorities or other appropriate agency. It will contain procedures for identifying the frequency, level and coverage of the sampling of assessment decisions within and between recognised centres.

Internal quality assurance and standardisation of assessment:

An agreed set of activities by which internal assessment decisions by different assessors are monitored and reviewed. This includes specific arrangements for ensuring the selection of suitable assessors, their induction and training in relation to specific standards and their use of appropriate assessment methods, which are valid in relation to the standards being assessed. It will also include specific arrangements for the standardisation of assessment decisions between different assessors and monitoring the consistency of a single assessor's judgements over time and with a number of candidates (if appropriate). The overall quality assurance system must be endorsed by the organisation and be acceptable to the body responsible for external quality assurance of the assessment process.

Professional discussion:

A structured review of practice conducted between an assessor or verifier and a candidate, making a judgement on their competence which identifies and explores key aspects of competence not readily manifested by product evidence. The specific areas of activity to be explored and the methods by which the discussion will be conducted must be clearly identified and agreed in advance. This could be via a presentation followed by questioning, 'what if' questioning to cover contingencies or the use of scenarios to explore practice (or other forms of mutually agreed processes). The common evidence requirements clearly state which aspects of competence are to be covered by each professional discussion and these must form the basis of the exchange. The purpose of the discussion is to probe the level of competence of the individual and to be certain that their actions are based on a firm understanding of principles which support practice. Thus the questioning will normally centre on the reasons for selecting specific actions, the alternatives considered and the factors taken into consideration as well as an evaluation of successes and failures and learning points for the future. The outcomes of the professional discussion should be captured by means of audio/video-tape, written summaries and evidence of structured questioning (eg question checklist or structured interview schedule).

Progress reviews:

Formal or semi-formal meetings between assessors and candidates to identify progress within an agreed action plan and achievements against an agreed assessment plan. They should identify areas of success and identify where additional learning and training opportunities are needed and how they will be provided, by whom and when. They also provide opportunities to identify the next stages in the assessment process and the re-development of an assessment plan for the completion of the qualification.

Records:

Examples include reports, accounts, action and assessment plans, completed observation forms or witness testimonies, minutes of meetings (eg of standardisation meetings), assignments, video or audio tapes (eg of professional discussions or meetings with candidates), or any other type of evidence that forms an audit trail.

Sampling framework/strategy:

The methods to be used to monitor the quality of assessment decisions and internal quality assurance within a recognised centre using agreed procedures. It will provide details of the level, nature and frequency of reviews of assessment decision, by assessor, by type of evidence, by numbers of candidates and by type of centre depending upon the requirements of the qualification. It will meet the requirements for sampling imposed by appropriate external agencies and the specific monitoring regimes set down by Edexcel.

Systems documentation:

Those documents used by an assessment centre for recording all appropriate assessment decisions and internal quality assurance auditing processes. This will include records of candidates, their action plans, their assessment plans and the outcomes of progress reviews. It will also include details of assessor selection, induction, standardisation and support as well as the written outcomes of internal quality auditing and reviews. The documents used within the system can be designed by the recognised assessment centre or be those required and produced by Edexcel.

Section 5: Assessment strategy

A flexible approach to assessment is required across the NVQs in Accounting and related occupations, to reflect the needs of the sector. However there is a need to apply a consistent approach to external quality control and in particular independent assessment.

Independent assessment

Edexcel have produced centrally determined assignments that must be applied to **Units 5 and 6** in the **Edexcel Level 3 NVQ in Accounting**. These must be administered locally and assessed according to centrally set specifications provided by Edexcel.

These assignments must be combined with other forms of actual or simulated work based evidence produced by the candidate where the performance criteria and range cannot be fully demonstrated by the independent assessment, to provide an integrated assessment model.

Centres will be provided with a copy of the independent assessments as part of the centre/qualification approval process. If centres have not received copies of the independent assessments, they should contact our customer services team on 0870 240 9800.

The independent assessments are valid for use during the accreditation period of the associated NVQs. The assessments must be delivered under controlled classroom conditions. Edexcel has not determined time constraints for these assessments. Centres should manage the timing and time constraints using their professional judgement.

Independent assessments are marked by the centre. **Answer guides must not be given to candidates**. Answer guides are provided for use by the centre only and must be kept secure. Student work and assessment records for **both** independent assessments **and** locally assessed assignments should be retained for external verification.

Where candidates make errors in the exercises that make up the independent assessments, work should be returned to the candidate with guidance and feedback for them to carry out remedial work. All answers must be completed correctly before the assessment is presented for verification.

The external verifier will follow the normal Code of Practice and will sample candidates' work accordingly. External verifiers will be directed to include units assessed using independent assessments within the sample.

The table below provides details of the links between the independent assessment and the National Occupational Standards.

Unit 5: Maintaining financial records and preparing accounts

Knowledge and understanding covered is as follows:

The business environment	
1 The types and characteristics of different assets and key issues relating to the acquisition and disposal of capital assets (Element 5.1)	Taught and exercise 1
2 The relevant legislation and regulations (Elements 5.1, 5.2 and 5.3)	Taught, implied and part of exercises

The business environment		
3	The main requirements of relevant Statements of Standard Accounting Practice and Financial Reporting Standards (Elements 5.1, 5.2 and 5.3)	Taught and implied
4	Legal requirements relating to the division of profits between partners (Element 5.3)	Taught, implied and part of exercises
5	The methods of recording information for the organisational accounts of sole traders and partnerships (Elements 5.2 and 5.3)	Taught and implied
6	The structure of the organisational accounts of sole traders and partnerships (Elements 5.2 and 5.3)	Taught and part of exercises
7	The need to present accounts in the correct form (Elements 5.2 and 5.3)	Implied in exercises
8	The form of year end financial statements of sole traders and partnerships (Element 5.3)	Part of exercises
9	The importance of maintaining the confidentiality of business transactions (Elements 5.1, 5.2 and 5.3)	Not covered
Accounting techniques		
10	Methods of depreciation and when to use each of them: straight line; reducing balance (Element 5.1)	Part of exercise 1
11	The accounting treatment of capital items sold, scrapped or otherwise retired from service (Element 5.1)	Taught and part of exercise 1
12	How to use plant registers and similar subsidiary records (Element 5.1)	Part of exercise 1
13	How to use the transfer journal (Elements 5.1 and 5.2)	Part of exercise 2
14	The methods of funding: part exchange deals (Element 5.1)	Part of exercise 1
15	The accounting treatment of accruals and prepayments (Elements 5.2 and 5.3)	Part of exercise 2
16	The methods of analysing income and expenditure (Element 5.2)	Taught, implied and part of exercises
17	The method of closing off revenue accounts (Element 5.2)	Part of exercise 2

Accounting techniques		
18	The methods of restructuring accounts from incomplete evidence (Elements 5.1, 5.2 and 5.3)	Taught, implied and part of exercises
19	How to identify and correct different types of error (Element 5.2)	Part of exercise 2
20	How to make and adjust provisions (Elements 5.2 and 5.3)	Part of exercise 1
21	How to draft year end financial statements of sole traders and partnerships (Element 5.2)	Part of exercises
Accounting principles and theory		
22	Basic accounting concepts that play a role in the selection of accounting policies — accruals and going concern	Taught and implied
23	The objectives and constraints in selecting accounting policies — relevance, reliability, comparability and ease of understanding, materiality (Elements 5.1, 5.2, and 5.3)	Taught and implied
24	The principles of double entry accounting (Elements 5.1, 5.2 and 5.3)	Implied and part of exercises
25	The distinction between capital and revenue expenditure and what constitutes capital expenditure (Element 5.1)	Part of exercises
26	The function and form of accounts for income and expenditure (Elements 5.1, 5.2 and 5.3)	Part of exercises
27	The function and form of a trial balance and an extended trial balance (Element 5.2)	Taught and part of exercises
28	The function and form of a profit and loss account and balance sheet for sole traders and partnerships (Element 5.3)	Taught and part of exercises
29	The basic principles of stock valuation including those relating to cost or net realisable value and to what is included in cost (Elements 5.2 and 5.3)	Taught and part of exercises
30	The objectives of making provisions for depreciation and other purposes (Elements 5.1, 5.2 and 5.3)	Taught and implied

The organisation		
31	The ways the accounting systems of an organisation are affected by its organisational structure, its administrative systems and procedures and the nature of its business transactions (Elements 5.1, 5.2 and 5.3)	Taught, implied and part of exercises

Unit 6: Recording and evaluating costs and revenues

Knowledge and understanding covered is as follows:

The business environment		
1	The nature and purpose of internal reporting (Elements 6.1, 6.2 and 6.3)	Implied, taught and part of exercises
2	Management information requirements (Elements 6.1, 6.2 and 6.3)	Implied, taught and part of exercises
3	Maintaining an appropriate cost accounting system (Elements 6.1 and 6.2)	Part of exercises
Accounting techniques		
4	Recording of cost and revenue data in the accounting records (Elements 6.1 and 6.2)	Part of exercises
5	Methods of stock control and valuation including First In First Out, Last In First Out and Weighted Average Cost (Element 6.1)	Part of exercises; weighted average cost not covered
6	Methods for and calculation of payments for labour (Element 6.1)	Part of exercises
7	Procedures and documentation relating to expenses (Elements 6.1 and 6.2)	Taught and part of exercises
8	Bases of allocating and apportioning indirect costs to responsibility centres: direct and step down methods (Element 6.2)	Part of exercises
9	Marginal versus absorption costing for costing and reporting purposes (Elements 6.1 and 6.2)	Part of exercises
10	The arbitrary nature of overhead apportionments (Element 6.2)	Implied, taught and part of exercises
11	Bases of absorption (Element 6.2)	Part of exercises
12	Calculation of product and service cost	Taught and part of exercises

(Elements 6.1, 6.2 and 6.3)	
-----------------------------	--

Accounting techniques	
13 Analysis of the effect of changing activity levels on unit costs (Elements 6.1, 6.2 and 6.3)	Part of exercises
14 Methods of presenting information in written reports (Element 6.3)	Not covered
15 The identification of fixed, variable and semi-variable costs and their use in cost recording, cost reporting and cost analysis (Elements 6.1, 6.2 and 6.3)	Part of exercises
16 Cost-volume-profit analysis (Element 6.3)	Part of exercises
17 The identification of limiting factors (Element 6.3)	Part of exercises
18 Methods of project appraisal: payback and discounted cash flow methods (NPV and IRR) (Element 6.3)	Part of exercises
Accounting principles and theory	
19 Relationship between the materials costing system and the stock control system (Element 6.1)	Part of exercises
20 Relationship between the labour costing system and the payroll accounting system (Element 6.2)	Part of exercises
21 Relationship between the accounting system and the expenses costing system (Elements 6.1 and 6.2)	Implied and part of exercises
22 Marginal costing (Elements 6.1 and 6.3)	Implied and part of exercises
23 Absorption costing (Elements 6.2 and 6.3)	Implied and part of exercises
24 Cost behaviour (Element 6.3)	Part of exercises and taught
25 The principles of discounted cash flow (Element 6.3)	Part of the exercises
The organisation	
26 Costing systems appropriate to the organisation: job, batch, unit and process costing systems (Elements 6.1, 6.2 and 6.3)	Unit costing covered in exercises: job, batch and process costing not covered
27 The sources of information for revenue and costing data (Elements 6.1, 6.2 and 6.3)	Taught, implied and part of exercises

Workplace assessment

Edexcel encourages workplace assessment where possible across all NVQs. We do, however, recognise that other forms of assessment may be appropriate to the sector or candidate population including simulated work based assessment and independent assessment.

Simulation in assessment

Within the national qualifications framework as a whole, NVQs are normally undertaken by people already in the relevant job role. The AOSG's NVQs, however, differ from the norm. This is because in accountancy and related occupations, individuals are generally required to have a qualification before they can be considered for the job role to which the qualification relates.

Given the nature of AOSG's NVQs, simulation of the workplace is a legitimate part of assessment across all NVQs. AOSG's rationale for the use of simulation in assessment is that well designed and deployed simulations do produce high quality evidence of both the processes which a candidate follows as well as the outputs candidates generate in work. Centres must ensure that simulated assessment environments are within the scope of AOSG's guidance on simulated assessment conditions. AOSG's principles for simulated workplace assessment are detailed below.

- The content of all simulations must be based on the National Occupational Standards relevant to the Award being assessed.
- All simulations should clearly identify those aspects of the standards which are being assessed.
- The success of the candidate in the simulation should be assessed against the performance criteria, range statements and knowledge requirements identified within the standards.
- Where applicable computerised systems used in simulations should allow the candidate to fulfil the requirements of performance as specified in the National Occupational Standards.
- The conditions within which the simulation is deployed should resemble the workplace as closely as is practicable and should be current and valid to the activity being assessed.

Detailed guidance on the design and use of simulations will be produced by the AOSG Assessment Committee. Edexcel will allow its approved centres to develop their own simulations, provided that this assessment strategy and the Assessment Committee's guidelines are adhered to.

Assessors and verifiers – minimum competence requirements

Assessors, internal and external verifiers must hold appropriate qualifications as specified by QCA relevant to their role or a commitment to achieving them within timescale as stated currently in The NVQ Code of Practice (QCA). Centres must also comply with the following requirements:

Occupational competence of external verifiers

	The external verifier must have:	Some ways in which Edexcel can meet these requirements:
1	A thorough understanding of the National Occupational standards for the relevant Award with the ability to interpret them across a wide variety of environments and sectors	Feedback from a variety of employers and centres Explanation and putting the National Occupational Standards in a variety of contexts
2	Knowledge of current practice and emerging issues in the VQ area	Participation in briefings about the qualification requirements Receiving information from Edexcel to keep up to date with the latest issues regarding VQs (supplied via Edexcel)
3	Experience and a working knowledge of the operational and assessment processes specifically for the Award they are externally verifying	Having a successful track record of assessing or verifying the award across a variety of settings
4	Relevant and credible occupational experience across the level and breadth of the appropriate standards and NVQs. At a minimum assessors should have either a relevant vocational/professional qualification or relevant occupational competence at a level above the NVQs which they are verifying	Feedback from employers and centres Demonstrating that they have at least two years relevant, current and credible experience and at a minimum possess a relevant vocational/professional qualification or relevant occupational competence at a level above the NVQs which they are verifying
5	Knowledge of current and emerging occupational working practices.	Feedback from employers and centres Attending Edexcel, Professional Institute or similar appropriate training courses, conferences or workshops etc. Where trends and developments in Accounting and/or related occupations are on the agenda
6	Appropriate external verifier qualifications as specified by QCA/SQA appropriate to their role or a commitment to achieving them within timescale as stated currently in The NVQ Code of Practice (QCA) or in Implementing SVQ's (SQA) published by the regulatory bodies.	Appropriate external verifier qualifications as specified by QCA/SQA appropriate to their role or working towards in an agreed timeframe
7	High levels of communication and interpersonal skills	Feedback from employers and centres

Occupational competence of assessors

	The assessor must have:	Some ways in which Edexcel centres can meet these requirements:
1	A thorough understanding of the National Occupational Standards for Accounting and/or related occupations with the ability to interpret them within the environment and sectors they are assessing in	Explanation and putting the National Occupational Standards in the contexts they are assessing in
2	Knowledge of current practice and emerging issues in the VQ area	Participation in briefings about the qualification requirements Receiving information from Edexcel to keep up to date with the latest issues regarding VQs (supplied via Edexcel)
3	Experience and a working knowledge of the operational and assessment processes specifically for the Award they are externally verifying.	Having a successful track record of assessing or verifying the award across a variety of settings
4	Relevant and credible occupational experience across the level and breadth of the appropriate standards and NVQs. At a minimum assessors should have either a relevant vocational/professional qualification or occupational competence at a level above the NVQ which they are assessing.	Feedback from employers and centres Demonstrating that they have at least two years relevant, current and credible experience and at a minimum possess a relevant vocational/professional qualification or relevant occupational competence at a level above the NVQs which they are assessing
5	Knowledge of current and emerging occupational working practices.	Feedback from employers and centres Attending Edexcel, professional institute or similar appropriate training courses, conferences or workshops etc. Where trends and developments in accounting and/or related occupations are on the agenda
6	Appropriate assessor qualifications as specified by QCA appropriate to their role or a commitment to achieving them within timescale as stated currently in The NVQ Code of Practice (QCA) published by the regulatory bodies	Appropriate assessor qualifications as specified by QCA appropriate to their role or working towards in an agreed timeframe
7	High level of communication and interpersonal skills	Feedback from candidates

Occupational competence of internal verifiers

	The internal verifier must have:	Some ways in which Edexcel centres can meet these requirements:
1	A thorough understanding of the National Occupational Standards for Accounting and/or related occupations with the ability to interpret them within the environment and sectors they are assessing in	Explanation and putting the National Occupational Standards in the contexts they are assessing in
2	Knowledge of current practice and emerging issues in the VQ area	Participation in briefings about the qualification requirements Receiving information from Edexcel to keep up to date with the latest issues regarding VQs (supplied via Edexcel)
3	Experience and a working knowledge of the operational and assessment processes specifically for the Award they are externally verifying.	Having a successful track record of assessing or verifying the award across a variety of settings
4	Relevant and credible experience across the level and breadth of the appropriate standards and NVQs. At a minimum assessors should have either a relevant vocational/professional qualification or relevant occupational competence at a level above the NVQ which they are internally verifying.	Feedback from employers and centres Demonstrating that they have at least two years relevant, current and credible experience and at a minimum possess a relevant vocational/professional qualification or relevant occupational competence at a level above the NVQs which they are internally verifying
5	Knowledge of current and emerging Accounting and/or related occupation working practices.	Feedback from employers and centres Attending Edexcel, Professional Institute or similar appropriate training courses, conferences or workshops etc. Where trends and developments in Accounting and/or related occupations are on the agenda
6	Appropriate verifier qualifications as specified by QCA appropriate to their role or a commitment to achieving them within timescale as stated currently in The NVQ Code of Practice (QCA) published by the regulatory bodies	Appropriate internal verifier qualifications as specified by QCA appropriate to their role or working towards in an agreed timeframe
7	High level of communication and interpersonal skills	Feedback from candidates

Ongoing quality assurance

A standing Assessment Committee will be established by AOSG to replace the existing Awarding Bodies Forum. It will comprise representatives of AOSG, employers, awarding bodies, professional bodies, QCA and training providers. The purpose of the committee will be to establish and regularly update guidance and ensure the quality of assessment across the NVQs.

Detailed guidance will be drawn up by the Assessment Committee for the awarding bodies on the minimum qualification/competence requirements required for assessors and verifiers.

Detailed guidance will be drawn by the Assessment Committee up for awarding bodies on the use of simulated assessment within the NVQs.

Imported units

In compliance with national requirements, AOSG will follow the Assessment Strategy of the owner National Training Organisation (NTO) or Sector Skills Council (SSC) for each of the Units AOSG has imported into its standards. Details appear below of the relevant units and the assessment requirements of the owner NTO or SSC.

Units imported from the Administration standards

The following unit has been imported from the Administration standards, which are owned by the Council for Administration:

Administration unit	Corresponding AOSG unit
Unit 302: Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment'	Unit 22: Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment

To assess Unit 22 of AOSG's standards, assessors and verifiers should, as a minimum:

- possess the NVQ in Administration at a minimum of Level 3
- or**
- for those units they wish to assess and verify, have suitable work experience through *real work* (see definition below) in a role that covered administrative competencies, at a minimum of Level 3, for at least one year in the past three
- or**
- for those units they wish to assess and verify, have suitable work experience, at a minimum of Level 3, in a real work environment where administrative competence has been used for nine months in the last three years supported by either:
 - experience in a realistic working environment (see definition on page 52) for at least three month
 - or**
 - a vocational qualification related to the administration competencies, at a minimum of Level 3, achieved in the past three years **or**
- meet the requirements of the Council for Administration's Continuing Professional Development model.

Simulated activities in a realistic working environment (see definition below) can be used to generate performance evidence for Unit 22.

Definitions of terms used by the Council for Administration in its Assessment Strategy

Real work is ‘where the provision of the product or service by the candidate, if not carried out, would require an organisation to employ somebody to do it’. Real work is not, ‘where performance evidence is produced by assignments set by tutors or trainers for units or elements in a controlled classroom situation, unless otherwise specified in the NVQ unit or element’.

A **realistic working environment** is an environment within which candidates are producing performance evidence subject to the following conditions:

- real time pressures
- real work problems
- real tools to do the job
- the third party for whom the work is being carried out does not have a relationship with a candidate which is solely that of an assessor and/or trainer.

Section 6: Further information

How does an organisation become a centre?

An organisation can offer NVQs either by becoming a registered centre in its own right or by working with an organisation that has this status.

A centre is responsible for ensuring that internal quality control mechanisms are in place. Specifically, a centre needs to:

- develop a physical resource within the centre that addresses the needs of candidates
- select and train assessors and internal verifiers according to the relevant NTO specifications
- provide appropriate assessment opportunities for candidates, eg a suitable number at suitable times
- provide candidates with copies of the units for the NVQ appropriate to their qualification
- provide assessors and internal verifiers with copies of the standards for the NVQ for which they are responsible
- ensure they hold secure copies of the independent assessments.

Details of approval procedures are available from our Customer Services.

Review and evaluation

The effective development of the programme depends on a full review of its operation and candidate performance. The review should be structured to allow all interested parties (candidates as well as staff) to contribute. The review should evaluate:

- success in meeting and the continuing relevance of the aims of the programme
- previous action plans
- admission, induction, advice and exit arrangements
- the programme of activities and arrangements for all candidates
- the assessment strategies and methods
- resource needs and availability of the resources to candidates
- the relevance, currency and effectiveness of support materials
- the external verifier's/comments
- future resource requirements, including staff development.

A review should take place at least once during each programme. A report and an action plan describing the findings and actions to be taken should be produced after each review.

Registration

Every candidate must be registered with an assessment centre that has been approved to deliver the NVQ they wish to complete.

To register, candidates should complete an Edexcel registration form (available from your centre contact, or Entries and Certification, Edexcel, One90 High Holborn, London WC1V 7BH). The form should be returned to Edexcel via the candidate's centre contact. Edexcel will register candidates and issue them with an enrolment number. Candidates should check this and ensure all their details are correct. The notification will show their name, as it will appear on any award they receive. Any correction should be communicated to Edexcel immediately.

An initial registration fee has to be paid to Edexcel at this stage. Each assessment centre will have its own procedures for this and will clarify with candidates what payments, if any, they will have to make and when.

Candidate entries

Entries for NVQs will be accepted on a group award or unit-by-unit basis.

In most cases, candidates will be entered for a group award, as well as for the component units. If you enter a completion date for the group award, you need not enter the completion date for the component units (providing the completion date is the same), as verification will be carried out on the whole-group award.

All NVQ entries will need to be processed 10 weeks before the end of the month you have given as the completion date.

Please note that for NVQ units and group awards, there is no discretion in the application of the 10-week rule. We like all other NVQ and SVQ awarding bodies, are required to operate this rule to comply with the national criteria for accreditation as an awarding body. This means that no NVQ certification can take place until the 10-week period has elapsed.

Certification process

To enable candidates to receive their qualification efficiently, it is essential that you are familiar with the certification procedures used by Edexcel.

Once a unit has been achieved and the unit achievement form countersigned by the internal verifier, the centre contact should register this with Edexcel.

Details of the candidate's achievement will be entered in our records and we will issue a 'Record of Achievement'. This will be sent to the centre contact to be passed on to the candidate.

When the candidate has achieved all the required units, we will issue the NVQ certificate.

Centre contacts should be aware of Edexcel requirements. For example:

- relevant forms and documents and how to complete them
- the accredited centre number and relevant contacts
- appropriate Edexcel contacts
- how long qualifications take to process.

Your centre should inform assessors and internal verifiers on the administrative procedures used before assessment of candidates begins.

All assessors should ensure that there are full records of assessment and related evidence available for inspection by the external verifier. Such inspection is part of the external verifier's role, to ensure that the accredited centre is maintaining quality standards.

If there is a problem

Should a Record of Achievement or certificate not arrive when expected, the centre should contact Edexcel and have available:

- the candidate's enrolment number
- the centre's registration number
- the name and number of the scheme and qualification that the candidate has entered, eg NVQ Level 3 in Accounting.

This ensures that the correct records can be accessed as quickly as possible.

Payment of fees

Edexcel will invoice the assessment centre for all fees due, both for registration of new candidates and certification of candidates' achievement. The assessment centre is responsible for paying these fees to Edexcel and for making its own arrangements to claim any fees due from candidates or their employers.

Anti-discriminatory practices

As part of the approval process, centres are required to ensure that they have an equal opportunities policy that covers all aspects of assessment including access to assessment and taking into account the timing and frequency of assessments. Internal verifiers have a key role in their work with assessors to ensure that assessments do not discriminate against any candidates.

All centres should publish an appeals procedure, which is made available to staff and candidates.

Special assessment arrangements

Candidates with a physical disability, a sensory impairment, a specific learning difficulty or a temporary disability at the time of the assessment may be eligible for special assessment arrangements.

Special assessment arrangements are intended to enable candidates to demonstrate their level of competence in relation to the qualification standards. They are not intended to compensate for lack of competence and should not:

- give an unfair advantage to candidates
- reduce the validity and reliability of the assessment or compromise the credibility of the award
- mislead users of Edexcel certificates about candidates' competence.

It is important to note that where special assessment arrangements are applied, they may result in an amended certificate being issued. Any requests for special assessment arrangements need to be submitted to Edexcel at the earliest possible date and separately from the entry itself.

What else you should read

The following publications provide additional information that is directly relevant to the provision of NVQs:

	Publication Code
<i>Edexcel Policy Framework</i>	revised annually
<i>Student Services Handbook</i>	revised annually
<i>Recording Achievement for NVQs</i>	80-094-2

To order these publications, please contact:

Edexcel Publications
Adamsway
Mansfield
Nottinghamshire
NG18 4FN

Telephone: 01623 467467
Fax: 01623 450481
Email: publications@linneydirect.com

For further information about these or any other qualifications, please contact our Customer Services on 0870 240 9800.

Other publications that may provide additional information that are directly relevant to the provision of NVQs consist of:

- NVQ Code of Practice 2001 (Order ref: QCA/03/875)
- Internal verification of NVQs (Order ref: QCA/98/164)
- Assessing NVQs (Order ref: QCA/98/135)

These can be ordered directly from QCA from:

QCA Orderline
PO Box 29
Norwich
NR3 1GN

Telephone: 08700 60 60 15
Fax: 08700 60 60 17
Website: www.qca.org.uk

Where are the standards available from?

The standards have been produced by the National Training Organisation for the NVQ Level 3 in Accounting and are available from:

Accountancy Occupational Standards Group (AOSG)
154 Clerkenwell Road
London EC1R 5AD

Telephone: 020 7415 7507
Email: info@aosg.org
Website: www.aosg.co.uk

The standards have been written in a user-friendly way to give as much guidance as possible to candidates, assessors and centres. All centres **must** have a copy of the standards and these should be available to candidates, assessors and internal verifiers.

Annex A

QCA codes

The QCA National Qualifications Framework (NQF) code is known as a Qualification Accreditation Number (QAN). This is the code that features in the DfES Funding Schedule – Sections 96 and 97 and is to be used for all qualification funding purposes. Each unit within a qualification will also have a QCA NQF unit code.

The QCA qualification and unit codes will appear on the learner's final certification documentation.

The QAN for the qualification in this publication is:

100/3658/1 Edexcel Level 3 NVQ in Accounting

Further copies of this publication are available from
Edexcel Publications, Adamsway, Mansfield, Notts, NG18 4FN

Telephone 01623 467467
Fax 01623 450481
Email: publications@linneydirect.com

Order Code N015658 October 2004

For more information on Edexcel and BTEC qualifications please contact
Customer Services on 0870 240 9800
or <http://enquiries.edexcel.org.uk>
or visit our website: www.edexcel.org.uk

London Qualifications Limited, trading as Edexcel. Registered in England and Wales No. 4496750
Registered Office: One90 High Holborn, London WC1V 7BH

