

Analysis of Responses to our Consultation on Conditions and Guidance for AS and A level Accounting



April 2016

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Executive summary

Our consultation about the Conditions and guidance for AS and A level Accounting took place between 5th February 2016 and 6th March 2016.

The consultation questions were available to either complete online or to download. A copy of the consultation is available at www.gov.uk/government/consultations/as-and-a-level-reform-regulations-for-accounting.

There were two responses to the consultation, both from organisations. One respondent did not comment directly on our proposals, but instead provided general comments on the process for reform of GCSEs, AS and A levels. Our analysis is therefore based on the other response we received.

The respondent broadly supported our proposals. We set out the response in more detail below.

Introduction

This report is a summary of the views expressed by those who responded to our consultation on the Conditions and guidance for AS and A level accounting which took place between 5 February 2016 and 6 March 2016.

Background

New GCSE, AS and A level qualifications are being introduced in England. We have consulted on and announced our policy on the general design of these new qualifications. We have also set out our policy and technical arrangements for the subjects where first courses began in September 2015¹, and for the subjects which will be introduced for first teaching from September 2016².

Following an earlier consultation, we took decisions on the design of the reformed AS and A level qualifications in accounting that are to be introduced for first teaching from September 2017.³

This consultation focused on the regulatory arrangements that we must put in place to make sure that awarding organisations design, deliver and award the new AS and A levels in accounting in line with our policy decisions.

¹ New GCSEs in English language, English literature and mathematics, as well as new AS and A levels in art and design, biology, business, chemistry, computer science, economics, English language, English language and literature, English Literature, history, physics, psychology and sociology.

² New GCSEs in art and design, biology, chemistry, citizenship studies, classical Greek, combined science, computer science, dance, drama, food preparation and nutrition, French, geography, German, history, Latin, music, physical education, physics, religious studies and Spanish. New AS and A levels in classical Greek, dance, drama and theatre, French, geography, German, Latin, music, physical education, religious studies and Spanish.

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

Who responded?

We received a total of two responses to our consultation. The responses were from organisations based in England or Wales.

Table 1: Breakdown of consultation responses

Personal / Organisation response	Respondent type	Number
Organisation	Awarding Organisation	1
Organisation	Professional Body	1

Approach to analysis

We published the consultation on our website. Respondents could choose to respond using an online form, by email or by posting their answers to the consultation questions to us. The consultation included six questions.

This was a consultation on the views of those who wished to participate and while we tried to ensure that as many respondents as possible had the opportunity to reply, it cannot be considered as a representative sample of the general public or of any specific group.

Data presentation

We present the responses to the consultation questions in the order in which they were asked.

The consultation asked six questions and each had a different focus. Respondents could choose to answer all or just some of the questions.

For some of the questions, respondents could indicate the extent to which they agreed with our proposals, using a 5-point scale (Strongly agree, Agree, Neither agree nor disagree, Disagree and Strongly disagree), as well as providing comments on our proposals.

During the analysis phase we reviewed every response to each question.

Views expressed – consultation response outcomes

In this section we report the views, in broad terms, of those who responded to the consultation document. We have structured this around the questions covered in the consultation document and provide analysis of the data broken down by stakeholder.

A consultation is not the same as a survey and the responses only reflect the views of those who chose to respond. Typically these will be those with strong views and/or particular experience or interest in a topic. What follows is a fair reflection of the views expressed by respondents to the consultation.

A list of the organisations that responded to the consultation is included in Appendix A.

Our approach to regulating AS and A level accounting

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

The respondent strongly agreed with our proposal. The respondent was strongly supportive of ensuring the rigour of GCE AS and A level Accounting.

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

The respondent agreed with our proposal. The respondent commented that a clear, shared understanding of the assessment objectives is key to ensuring that any awarding body which develops a specification will meet all the requirements, and be confident that the specification be accredited promptly by Ofqual.

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

The respondent strongly agreed with our proposal. The respondent commented that the guidance in relation to the assessment of double entry accounting should help to alleviate concerns that the qualification will become a book keeping exercise. The respondent also commented that regulatory requirements for quantitative skills mean that accounting is in line with other GCE qualifications

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

The respondent disagreed with our proposal. The respondent commented that the weightings for double entry accounting at A level were too restrictive, and could lead to the assessment becoming too predictable.

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

The respondent strongly agreed with our proposal.

Our proposed Conditions and guidance

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

The respondent did not comment on this question.

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

The respondent stated that the guidance detailed below should be removed from the interpretation and definitions sections of AO2 as they considered it to be unnecessary. They stated that the definition does not provide any further clarification of 'context' which is adequately defined in a footnote to the guidance.

- *The application should relate principally to:*
 - *situations that are not clearly indicated in the specification;*
 - *developing further material that is covered in the specification; or*
 - *making links, which are not signalled in the specification, between such types of material.*

The respondent also requested that additional clarification be provided on what is meant by 'to analyse and evaluate to present information' in relation to AO3 strand 1.

Equality Impact Assessment

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

The respondent answered no to this question.

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

The respondent answered no to this question.

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

The respondent answered no to this question

Appendix A: List of organisational consultation respondents

When completing the questionnaire, respondents were asked to indicate whether they were responding as an individual or on behalf of an organisation.

Below we list those organisations that submitted a response to the consultation.

AQA

Association of School and College Leaders

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