

# Review of the Future of Qualifications and Assessment

A public consultation issued by the Scottish Government

Response from the Association of Chartered Certified Accountants Scotland (ACCA)

December 2022

ACCA (the Association of Chartered Certified Accountants) is the global professional body for professional accountants, with members based in 178 countries. In Scotland, ACCA has a thriving community of approximately 10,000 members and future members. With a substantial part of our global operations, employing around 700 people, based in Glasgow, we are also a large Scottish employer. Across the UK our community includes over 90,000 members and over 70,000 future members, working across a range of sectors including in practice as critical advisors to SMEs, in the public sector, financial services, manufacturing and all key sectors of the economy.

Since 1904, being a force for public good has been embedded in our purpose. We believe that an accountancy sector of the highest ethical standard is the cornerstone profession of society and is vital to help economies, organisations and individuals to grow and prosper.

Through our work we are committed to offer everyone everywhere the opportunity to experience a rewarding career in accountancy, finance and management. Our qualifications and learning opportunities develop strategic business leaders, forward-thinking professionals with the financial, business and digital expertise essential for the creation of sustainable organisations and flourishing societies. Through our cutting-edge research, we lead the profession by answering today's questions and preparing for the future. We're a not-for-profit organisation. Find out more at [accaglobal.com](http://accaglobal.com)

Further information about ACCA's comments on the matters discussed here can be requested from:

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## ACCA RESPONSE

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The Association for Chartered Certified Accountants (ACCA) as a professional body for the accountancy profession, which seeks to make careers in the sector accessible to everyone, everywhere, is committed to a culture of lifelong learning and has extensive interactions with Scotland's education and skills landscape.

As a body developing and awarding qualifications, we are regulated by the Scottish Qualifications Authority (SQA). We work with Skills Development Scotland (SDS) on a range of functions, including the development and delivery of Foundation, Modern and Graduate Apprenticeships in accountancy; as well as supporting the work of Developing the Young Workforce, to help maximise and promote the career opportunities in our sector. We work in partnership with education and learning providers across Scotland, who support the delivery of the varied qualification routes into the profession.

We also represent and support the interests of around 10,000 members and future members (those undertaking training for their qualification and ACCA membership) in Scotland, gathering their views as employees and employers, about the skills they need to succeed in their organisation.

Lastly, we are a large employer in Scotland, with around 700 staff based in and around Glasgow working across a range of corporate functions. Further, with a number of staff based in Scotland responsible for our work on education regulation and qualifications around the world, we have developed substantial global expertise in qualification innovation.

Our response to the consultation is based upon our substantial research base, including several research reports such as Groundbreakers: Gen Z and the future of accountancy<sup>1</sup>, which explored the aspirations and concerns of the next generation of our profession, as well as Purpose and the Profession<sup>2</sup>, which explored the role of accountancy in supporting social mobility. We have also undertaken a number of roundtable discussions with future members, members and employers working in finance and accountancy roles across the private and public sectors, colleagues from across ACCA, as well as other partners, such as learning providers.

It is also important to highlight ACCA's fundamental commitment to an inclusive and accessible profession. Indeed, ACCA's founding principles are based on access for all regardless of age, background or prior skill level. In 1909 Ethe Ayres Purdie became an ACCA member, the first woman to belong to a professional body and inclusion, integrity and innovation are our core values.<sup>3</sup> Accordingly, we are fully supportive of the vision set out that Scotland's qualification system should seek to recognise the achievements of every learner, be responsive to individual needs, as well as being responsive to a changing world.

**Question 1: a) Should information be gathered across all four capacities? Yes/No/Unsure  
b) Please consider each of the capacities in turn. What kinds of information should be gathered on learners' progress and achievements in each capacity?**

From an employer perspective, we would note that many of the capabilities and skills underpinning the four capacities are critical aspects of employability. Often employers are

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<sup>1</sup> [Ground-breakers: Gen Z and the future of accountancy | ACCA Global](#)

<sup>2</sup> [Purpose and the profession | ACCA Global](#)

<sup>3</sup> <https://www.accaglobal.com/gb/en/about-us/our-purpose-and-values.html>

looking for a stronger focus on these capabilities, whether specific technical skills such as digital literacy to behaviours such as resilience and determination, and there may be merits to considering whether further evidence, e.g. accreditation, would be useful.

**Question 2: What, if any, information on learners' achievements obtained outside school and college should be gathered? Please explain your response.**

Employers told us that they are keen to hear about the experience, whether through work or a voluntary capacity, through which young people develop and demonstrate their work-readiness, for example confident customer service skills.

We would therefore encourage consideration of how achievements – including perhaps the determination that might be demonstrated through working towards those achievements (for example, where failure has led to success) could be incorporated.

**Question 3: a) Should information be gathered on learners' skills and competencies as part of their senior phase? Y/N/Unsure b) If you have views on how this might best be done please provide them here.**

Further to our response to Q1 & 2, employers often praise the technical skills (via qualifications) of new employees and those transitioning from education to employment but feel more focus is needed upon some of the critical skills that support work readiness.

**Question 4: Please share your thoughts on what a 'better balanced' assessment system would look like. As well as considering the balance between external examination and internal assessment you may also wish to comment on the frequency of examinations.**

As a professional body that develops and assesses professional accreditation for the accountancy sector, all of our members have undergone a rigorous assessment period as part of their qualification. This process is usually (but not necessarily) undertaken while in work, and while our qualification is flexible to work around individual circumstances, on average it takes around 3-4 years to complete and mainly comprises assessment through exams.

We heard mixed views about reducing the importance and frequency of exams for the senior phase of school.

ACCA offers a range of exam and study support to our students, and this would continue for our learners in Scotland irrespective of their school-age experience of exams. We also know that some aspects of knowledge and learning can best be tested in a more practical, scenario-based, setting.

However, many learners and employers felt that elements of the exam process helped them develop important life and career skills; including workload management, thought process development, as well as the preparation and determination that can support career progression.

Overall, we should ensure as much time as possible is devoted to quality teaching to embed core skills such as numeracy and digital literacy, while developing the mindset and capabilities to support the transition to further study or work. Ultimately a more balanced assessment process will include exam settings which enable learners to demonstrate individual knowledge while recognising that certain aspects may be better tested in more practical settings.

**Question 6: Please share your thoughts (advantages/disadvantages) on the idea of introducing a type of leaving certificate in the Senior Phase.**

ACCA recognises that the current reliance on senior phase qualifications often misses the full picture of an individual's strengths, abilities and achievements, particularly for learners who may face additional challenges, whether through socio-economic disadvantage, disability or other factors likely to place them at a disadvantage.

Given our values, as an employer we aim to ensure that, where possible and appropriate, our criteria for roles enables us to encourage applicants with a range of experience and skills, rather than adopting a 'gate-keeping' approach which is overly reliant upon certain qualifications, such as degrees.

As such we recognise the value in enabling learners to demonstrate to future employers their broader skills and achievements, including those gained outwith school. It is our understanding that leaving certificates are used successfully in many different countries and may be a useful addition in Scotland.

### **Question 7: How should Scotland's qualifications and assessment system make best use of digital technologies?**

As a professional body ACCA assesses students as they progress through their qualification exams across 178 countries. During the pandemic, our organisation had to rapidly innovate our assessment processes to online examination via remote invigilation (RI).

As restrictions have eased, there has been a gradual return to physical exam centres; however we maintain the option of remote invigilation in most areas, and this is likely to remain a key route of assessment, particularly for students who live further away from population centres or who prefer the flexibility it offers.

While RI has brought increased flexibility and convenience for students, we have also gained valuable experience about the benefits and drawbacks of digital assessment, such as ensuring support needs and accessibility are addressed, as well as some of the challenges associated with online learning. While this may be less likely to occur in a school setting, some learning providers have highlighted their concerns that the depth of understanding and one-to-one support offered through teaching can be difficult to achieve through remote learning. However, as online training and assessment are increasingly used in the workplace, reflecting this in education settings would be useful.

Much of the responsibility for developing online examinations in different markets around the world was led by ACCA team members based in Scotland. We would welcome the opportunity to share some of our experience with the Scottish Government and other partners were this to be useful.