



Pearson LCCI Level 1 Certificate in Bookkeeping – Changes between Issue 2 and Issue 3 specifications

The purpose of this document is to indicate the changes between Issue 2 and Issue 3 of the specification for the Pearson LCCI Level 1 Certificate in Bookkeeping. It should provide more clarity on the changes, without requiring you to compare the Issue 2 and Issue 3 versions page by page.

General changes

Please note that the assessment duration has increased from 2 hours to 3 hours and is therefore now aligned with the rest of the Bookkeeping and Accounting qualifications.

Please also note that the wording and the weighting of the Assessment Objectives has been amended. The updated Assessment Objectives can now be found on page 8 of the specification.

The wording of the Performance Descriptors has also been amended. The updated Performance Descriptors can be found on page 9.

Please also be aware that multiple choice questions have been added to this examination. Please see the Sample Assessment Materials (SAMs) to see how they have been included.

Summary of changes to the specification

1. In the *Specification at a glance* section, the exam duration has been changed from 2 hours to 3 hours. Multiple choice questions have been added to the list of question types. Clarification has also been added regarding the use of calculators and bilingual dictionaries in the exams.
2. 'Accounting concepts', which was previously section 4.4 a), has been moved to the beginning of the specification content and is now included as section 1.1 a).
3. In section 1.2 a), the word 'principles' has been changed to 'definition', so learners will now only be asked questions relating to the definition of the accounting equation. 1.2 b) relating to the use of the accounting equation remains the same.
4. In 1.3 f), the term 'general ledger' has been changed to 'nominal ledger'.



5. The section on subdivision of the ledger, which was section 1.3 d), has been absorbed into section 1.3 f).
6. In 1.3 g), the wording has been amended for clarity.
7. In section 1.4, a) and b) have been reordered.
8. Also in section 1.4 b), 'remittance advice' has been added to the bulleted list of principal documents.
9. Section 1.4 g) relating to 3 column cash books has been removed.
10. In 1.4 g) relating to the petty cash book, the wording has been amended for clarity.
11. In section 1.5, e) relating to the preparation of a bank reconciliation account has been moved and combined with b), which relates to the need for reconciliation statements.
12. In section 1.5 c), the wording has been amended for clarity.
13. Also in section 1.5 c), 'bank charges', 'bank interest' and 'correction of errors' have been added to the bulleted list of actions relating to the updating of the cash book.
14. Section 2.1 d) on Salaries has been removed.
15. In section 2.2 b), 'tax' has been removed as a voluntary deduction.
16. In section 2.4 a), the wording has been amended for clarity.
17. In section 3.1 b) and c), further wording has been added for clarity relating to the requirement to perform control account reconciliation.
18. In section 4.4 a) and b), further wording relating to extracts of statements has been added for clarity.
19. In the *Assessment summary* section, the exam duration has been changed from 2 hours to 3 hours. Multiple choice questions have been added to the list of question types.