



Pearson LCCI Level 3 Award in English for Accounting (VRQ) (ASE20053)

Specification

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Issue 2

Edexcel, BTEC and LCCI qualifications

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Introduction

LCCI qualifications

LCCI qualifications are widely regarded by employers to prepare learners for key functions of modern international business. The qualifications are recognised worldwide by employers, universities and professional bodies.

This qualification is not regulated by any regulatory authority in the UK. It exists on Pearson's self-regulated framework (SRF).

Pearson LCCI offers a wide range of qualifications, which are available at Levels 1 to 4 across the following subject areas:

- English Language
- Marketing and Customer Service
- Business, Administration and IT
- Financial and Quantitative.

This specification is part of the English Language suite of LCCI qualifications.

Please refer to the Pearson qualification website for details of other qualifications in the suite.

Purpose of the specification

This specification sets out:

- the objectives of the qualification
- any other qualification(s) that a student must have completed before taking the qualification
- any prior knowledge and skills that a student is required to have before taking the qualification
- any other requirements that a student must have satisfied before they will be assessed or before the qualification will be awarded
- the knowledge, understanding and skills that will be assessed as part of the qualification
- the method of assessment and any associated requirements relating to it
- The criteria against which a student's level of attainment will be measured (such as assessment criteria).

Qualification aims

The aims of the Pearson LCCI Level 3 Award in English for Accounting (VRQ) qualification are to enable candidates to develop an ability to understand and apply the specific vocabulary, terminology and abbreviations generally used in written accounting contexts at the Council of Europe B2 Level.

This qualification is intended for non-native English speakers, working or intending to work in an accounting-related function, who want to demonstrate their understanding and abilities to use bookkeeping and accounting vocabulary and terminology in English at the Council of Europe Vantage Level (B2).

English for Accounting is also suitable for candidates who are pursuing or have already passed LCCI financial qualifications and want to demonstrate their understanding and abilities to use vocabulary and terminology in book-keeping and accounting in English.

This qualification can be taken in its own right or as a part of the following diplomas:

- Level 3 Specialised Diploma in Accounting and Finance
- Level 3 Specialised Diploma in Managerial Accounting
- Level 3 Specialised Diploma in Cost Accounting
- Level 3 Specialised Diploma in Business Management and Accounting.

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Specification at a glance

The Pearson LCCI Level 3 Award in English for Accounting (VRQ) consists of one externally-examined paper.

Pearson LCCI Level 3 Award in English for Accounting (VRQ)	
<ul style="list-style-type: none">Externally assessed.	100% of the total qualification
<p>Overview of content topics</p> <ol style="list-style-type: none">Descriptions of people, roles and relationships in an accounting contextDescriptions of functions and actions (e.g. book keeping, auditing, advising)Group descriptions (e.g. work teams and personnel/business networks)International rules and regulations (e.g. IFRS, UK and US GAAP)Accounting statements, reports and documentation:<ul style="list-style-type: none">financial reports and statements (e.g. balance sheets, profit and loss statements, annual reports)internal company documents (e.g. purchase orders, budget planning, cost control)accounting software documentationauditing documentationbookkeeping documentationinternational taxation documentationcorporate governance documentationCorrespondenceLCCI past papers	
<p>Overview of assessment</p> <ul style="list-style-type: none">One written, externally-set and marked paper, contributing 100% of the overall grade of the qualification.The examination will be 50 minutes.The examination will consist of 40 marks. <p>Item types include:</p> <ul style="list-style-type: none">Multiple choice – candidates select a target word that matches a definition/synonym/antonym/collocation.Completion tasks (cloze) – sentence with target word/phrase removed and replaced by a gap. Candidates may be given a selection of words/phrases to choose from to fill in the gap.Reading comprehension – candidates select from a selection of questions/statements related to a short accounting text.	

Pearson LCCI Level 3 Award in English for Accounting (VRQ)

- Proof reading tasks – candidates have to identify mistakes.

Answer format

Candidates will be asked to choose one of the four options for each item A, B, C, D.

The candidate should mark only one answer for each question on a Candidate Answer Sheet. If more than one answer is marked for a question (for example A and C) it will automatically be scored wrong.

The answers need to be carefully marked on a Candidate Answer Sheet using an HB or No. 2 pencil only.

Candidates are not allowed to use a dictionary during the test.

Mark Allocation

This test is marked objectively and each question is equally weighted. One mark is awarded for each correct answer. Pearson rigorously edits all objectively marked items and test papers to ensure their quality and consistency.

Varieties of English

Pearson will accept any of the main varieties of English (British, North American, Australasian) in candidates' answers as long as candidates are consistent in the variety they use.

Candidate Performance Measurement

Successful candidates will be awarded the Pearson LCCI Level 3 Award in English for Accounting (VRQ) based on the achievement of the percentages and grades below:

Pass 24-31 marks, Merit 32-35 marks, Distinction 36> marks

Recommended Reading List and Support Material

Reading List

J Pratten — *Absolute Financial English* (Delta) ISBN-13: 9781905085286

J Law (Editor) and G Owen — *A Dictionary of Accounting* (OUP)
ISBN-13: 9780199563050

S M H Collin — *Dictionary of Accounting* (A & C Black) ISBN-13: 9780713682861

J G Siegel J K Shim — *Dictionary of Accounting Terms* (Barrons)
ISBN-13: 9780764128981

Pearson LCCI Level 3 Award in English for Accounting (VRQ)

E Frenco and S Mahoney — *English for Accounting* (OUP)
ISBN-13: 9780194579100

I MacKenzie — *English for the Financial Sector* (CUP) ISBN-13: 9780521547253

I MacKenzie — *Professional English in Use (Finance)*, (CUP)
ISBN-13: 9780521 616270

A Pohl — *Test Your Professional English: Accounting* (Penguin)
ISBN-13: 9780582451636

Support Material

For advice on the layout and presentation of the test, candidates are recommended to refer to the sample papers and corresponding model answers which are available on the qualification page of the Pearson website (qualifications.pearson.com/lcci)

Knowledge, skills and understanding

Content

The following content includes a comprehensive sample, but not an exhaustive list, of vocabulary items that will prepare students for the final assessment of this qualification.

What students need to learn:

Students will be able to understand and use accounting terminology and lexis in written accounting contexts at CEF B2 level.

The following lexical items in the list are typical (although not exclusive) items which could appear in the test:

- account
- accountant
- accounting period
- accounting treatment
- accounts payable
- accrual
- accurately
- achievement
- acquirement
- acquirer
- acquisition
- action
- actuarial
- add
- additional
- adjustment
- administration
- affect
- affiliate
- agencies
- agent
- agreed
- agreement
- allocate

What students need to learn:

- allowances
- amendment
- amortisation
- amortised cost
- announce
- annual
- annual financial statements
- annual performance
- annum
- appendix
- apply
- appreciation
- appropriate
- appropriately
- appropriateness
- arising
- arising from
- arrears
- as defined by
- as described in
- as revised in
- asset
- assist
- assistance
- associate with
- assume
- attach
- attributable to
- audit
- auditor
- authorise
- auxiliary
- backlog
- bad debt
- balance
- balance sheet

What students need to learn:

- bankrupt
- beneficiary
- bid
- board
- body
- bond
- bonus
- book
- borrow
- borrowings
- brand
- breach of contract
- bring forward
- budgetary
- calculate
- calculation
- cancel
- capable of
- capital
- capitalisation
- carrying
- carrying amount
- case
- cash equivalent
- cash flow
- cash in hand
- CEO
- certified public accountant (CPA)
- CFO
- charge
- chartered accountant
- check
- cheque
- classified as
- closing entry
- collateral

What students need to learn:

- column
- commission
- commodity
- compliance
- compound
- comptroller
- conditional
- conditions
- conduce
- confidentiality
- conjecture
- conscientious
- consign
- consignment
- consistency
- consistent with
- consolidate
- consolidated financial statements
- consolidation
- consortium
- contain
- contingent
- contingent on
- contract
- contractual
- contrast
- contribute
- cost
- cost accounting
- cost reduction
- costs incurred
- creative accounting
- credit
- creditor
- criteria for
- current

What students need to learn:

- current period
- custody
- date of transition
- debit
- debt
- debtor
- decline
- decrease
- deductible
- defer
- deferral
- deficit
- defined
- definition
- depreciate
- depreciation
- design
- designate as
- determined by
- devaluation
- directive
- disclose
- disclosure
- disclosure requirements
- discontinued operations
- discount
- disposal of
- disposition
- distribution
- divided
- dividend
- double taxation
- draft
- drawee
- due diligence
- earmark funds

What students need to learn:

- earn
- earned income
- earnings before tax
- earnings per share
- efficiency
- embed
- employment benefit
- endorse
- endorsement
- enterprise
- entitle
- entity
- entry
- episodes
- equity
- equity holder
- equivalence
- error
- escrow account
- estimate
- exceptions
- exchange
- expenditure
- expense
- expensive
- expiration date
- expire
- expose
- extension
- external
- external auditor
- extraordinary items
- fair value
- figures
- final
- financial

What students need to learn:

- financial instrument
- financial period
- financial reporting date
- financial statements
- fixed assets
- fixed costs
- fixed overheads
- flow
- fluctuation
- for the purposes of
- foreclosure
- foreign currency
- funds
- furthermore
- GAAP
- gap
- gearing
- general ledger
- going concern
- goodwill
- governing
- government
- government grants
- governmental
- gross
- guidance
- historical cost
- holding company
- identify
- IFRS
- imbalance
- impair
- impermanent
- import
- impractical
- improbable

What students need to learn:

- in accordance with
- in excess of
- in exchange
- in reality
- in response to
- inappropriate
- incentive
- income
- income tax
- incorrect
- incorrectly
- increase
- incur
- indicate
- information
- instrument
- insurance
- intangible
- intangible asset
- intellectual property
- interest
- interest rate
- interim
- interlude
- internal
- interpretation
- inventory
- invest
- investment
- investor
- invoice
- irregularity
- item
- joint venture
- jointly
- jointly controlled

What students need to learn:

- lease
- leasing
- ledger
- ledger control
- legal
- lend
- lessee
- lessor
- liability
- limit
- limited company
- limited liability
- liquid
- liquidation
- listed
- loan
- loan guarantee
- local currency
- lose
- loss
- Ltd
- margin
- market value
- matching principle
- maturity
- merger
- minority interest
- monetary
- multiply
- net
- net assets
- net cost
- net profit
- net realisable value
- nominal
- nominal ledger

What students need to learn:

- noted
- notes
- notes to the accounts
- obligation
- occasion
- occurs
- offset
- omit
- operating profit
- operating segments
- oppose
- options
- ordinary share
- outlines
- outstanding
- overheads
- paid
- parent company
- parent entity
- partial
- partition
- partnership
- patent
- payables
- payment
- payroll
- percentage
- performance
- period
- plant
- PLC
- portion of
- post
- premium
- prepare
- previous

What students need to learn:

- price
- prices
- principal
- principle
- prior
- private
- procedures
- procurement
- products
- profit
- profit and loss
- profit and loss statement
- profit forecast
- property
- prove
- provision
- provisional
- public
- purchase
- purposes
- qualified
- quarter
- quarterly
- quoted on the stock exchange
- range of
- rate
- ratio
- raw materials
- reality
- realisable
- realisation
- reallocate
- rearrange
- receipt
- receivables
- receive

What students need to learn:

- recession
- recognised as
- reconcile
- record
- recoverable amount
- reducing balance depreciation
- reduction
- reference
- reflect
- regulations
- related party
- relation
- relationships
- relevant to
- reliable
- remainder
- reorganise
- reorganisation
- repair and maintenance
- replace
- report
- reporting date
- reporting entity
- reporting requirements
- request
- require
- research and development
- resources
- respect
- respective
- respectively
- responsible
- restructure
- result
- retirement benefits
- revaluation

What students need to learn:

- reveal
- revenues
- risk
- sale
- sales ledger
- sales tax
- sample
- scrap value
- section
- securities
- sell
- separately
- service debt
- services
- severe
- shall apply to
- share
- sheet
- short
- show
- significant
- simple
- simplicity
- simplify
- simply
- simultaneous
- source
- sourcing
- specialised
- specify
- speculate
- sponsorship
- stable
- state
- statements
- stock

What students need to learn:

- stockholders
- straight-line depreciation
- submit
- subsidiary
- subsidy
- sum
- supersede
- suppliers
- supply
- support
- suspend
- takeover
- tangible
- target
- tax
- tax return
- taxable
- taxable profit
- taxation treaty
- temporary
- term
- terms of reference
- the effects of
- the nature of
- third party
- to expense
- to the extent that
- total
- trading
- transaction
- transfer
- transition
- treasury
- trend
- underlying
- undertaken

What students need to learn:

- unit costs
- unpaid
- unpredictable
- unrealised gain/loss
- upgrade
- upward
- value
- value added
- value added tax
- variable costs
- wages
- withholding tax
- write back
- write down
- write off
- yield

Assessment

Assessment summary

Pearson LCCI Level 3 Award in English for Accounting (VRQ)

- Externally assessed.

**100% of the
total
qualification**

Overview of content topics

1. Descriptions of people, roles and relationships in an accounting context
2. Descriptions of functions and actions (e.g. book keeping, auditing, advising)
3. Group descriptions (e.g. work teams and personnel/business networks)
4. International rules and regulations (e.g. IFRS, UK and US GAAP)
5. Accounting statements, reports and documentation:
 - financial reports and statements (e.g. balance sheets, profit and loss statements, annual reports)
 - internal company documents (e.g. purchase orders, budget planning, cost control)
 - accounting software documentation
 - auditing documentation
 - bookkeeping documentation
 - international taxation documentation
 - corporate governance documentation
6. Correspondence
7. LCCI past papers

Overview of assessment

- One written, externally-set and marked paper, contributing 100% of the overall grade of the qualification.
- The examination will be 50 minutes.
- The examination will consist of 40 marks.

Item types include:

- Multiple choice – candidates select a target word that matches a definition/synonym/antonym/collocation.
- Completion tasks (cloze) – sentence with target word/phrase removed and replaced by a gap. Candidates may be given a selection of words/phrases to choose from to fill in the gap.
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I MacKenzie — *Professional English in Use (Finance)*, (CUP)
ISBN-13: 9780521 616270

A Pohl — *Test Your Professional English: Accounting* (Penguin)
ISBN-13: 9780582451636

Support Material

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Aims of assessment

The assessment will require candidates to complete a series of discrete-point test items which will cover the following areas:

- Denotation (meaning) – candidates will be required to demonstrate the knowledge of the explicit or direct meaning or set of meanings of a word or expression within an accounting context
- Collocation (lexical patterns) – candidates will be required to demonstrate knowledge of common co-occurrence of words within an accounting context
- Colligation (grammatical patterns) – candidates will be required to demonstrate the knowledge of associations that a word may have with a particular grammatical feature, within an accounting context
- Word formation – candidates will be required to demonstrate knowledge of the creation of new words (e.g. compounding, prefixation, suffixation), within an accounting context.

Entry and assessment information

Please see the *Pearson Information Manual* and the *Pearson LCCI examination regulations*, available from our website: qualifications.pearson.com/lcci

Student entry

Details on how to enter students for the examination for this qualification can be found on our website: qualifications.pearson.com/lcci.

Combinations of entry

There are no forbidden combinations of entry for this qualification.

Resitting the qualification

Candidates can resit the examination for the Pearson LCCI Level 3 Award in English for Accounting (VRQ).

It is strongly advised that candidates do not register to undertake a resit until they have received the results from their previous examination.

Access arrangements, reasonable adjustments and special consideration

Access arrangements

Access arrangements are agreed before an assessment. They allow students with special educational needs, disabilities or temporary injuries to:

- access the assessment
- what they know and can do without changing the demands of the assessment.

The intention behind an access arrangement is to meet the particular needs of an individual student with a disability, without affecting the integrity of the assessment. Access arrangements are the principal way in which awarding bodies comply with the duty under the Equality Act 2010 to make 'reasonable adjustments'.

Access arrangements should always be processed at the start of the course. Students will then know what is available and have the access arrangement(s) in place for assessment.

Reasonable adjustments

The Equality Act 2010 requires an awarding organisation to make reasonable adjustments where a person with a disability would be at a substantial disadvantage in undertaking an assessment. The awarding organisation is required to take reasonable steps to overcome that disadvantage.

A reasonable adjustment for a particular person may be unique to that individual and therefore might not be in the list of available access arrangements.

Whether an adjustment will be considered reasonable will depend on a number of factors, which will include:

- the needs of the student with the disability
- the effectiveness of the adjustment
- the cost of the adjustment; and
- The likely impact of the adjustment on the student with the disability and other students.

An adjustment will not be approved if it involves unreasonable costs to the awarding organisation, or affects timeframes or the security or integrity of the assessment. This is because the adjustment is not 'reasonable'.

Special consideration

Special consideration is a post-examination adjustment to a student's mark or grade to reflect temporary injury, illness or other indisposition at the time of the examination/assessment, which has had, or is reasonably likely to have had, a material effect on a candidate's ability to take an assessment or demonstrate their level of attainment in an assessment.

Further information

Please see our website or email internationalenquiries@pearson.com for further information on how to apply for access arrangements and special consideration.

For further information about access arrangements, reasonable adjustments and special consideration please refer to the Joint Council for Qualifications (JCQ) website: www.jcq.org.uk/examination-system/access-arrangements-and-special-consideration

Equality Act 2010 and the Pearson equality policy

Equality and fairness are central to our work. Our equality policy requires all students to have equal opportunity to access our qualifications and assessments, and our qualifications to be awarded in a way that is fair to every student.

We are committed to making sure that:

- students with a protected characteristic (as defined by the Equality Act 2010) are not, when they are undertaking one of our qualifications, disadvantaged in comparison to students who do not share that characteristic
- All students achieve the recognition they deserve for undertaking a qualification and that this achievement can be compared fairly to the achievement of their peers.

You can find details on how to make adjustments for students with protected characteristics in the policy document *Access Arrangements, Reasonable Adjustments and Special Considerations*, which is on our website, qualifications.pearson.com/en/support/support-topics/exams/special-requirements.html

Malpractice

Cases of alleged, suspected or confirmed malpractice must be dealt with in accordance with the latest Joint Council for Qualifications (JCQ) *General and Vocational Qualifications Suspected Malpractice in Examinations and Assessments Policies and Procedures*, available on the JCQ website: www.jcq.org.uk

Pearson cares greatly about the integrity of its qualifications and is aware that incidents of malpractice threaten that integrity, adversely affect learners and undermine public confidence in the delivery and awarding of qualifications. For this reason, Pearson takes malpractice incidents extremely seriously and investigates all allegations it receives as fully as possible. Where malpractice is proven Pearson will impose appropriate penalties and/or sanctions on those found to be responsible, which can include debarment from delivery of Pearson qualifications (for staff) and disqualification (for learners).

Candidate malpractice

Candidate malpractice refers to any act by a candidate that compromises or seeks to compromise the process of assessment or which undermines the integrity of the qualifications or the validity of results/certificates.

Candidate malpractice in examinations must be reported to Pearson using a *JCQ M1 Form* (available at www.jcq.org.uk/exams-office/malpractice). The form can be emailed to pqsmalpractice@pearson.com or posted to Investigations Team, Pearson, 190 High Holborn, London, WC1V 7BH. Please provide as much information and supporting documentation as possible. The final decision regarding appropriate sanctions lies with Pearson.

Failure to report malpractice constitutes staff or centre malpractice.

Staff/centre malpractice

Staff and centre malpractice includes both deliberate malpractice and maladministration of Pearson qualifications. As with candidate malpractice, staff and centre malpractice is any act that compromises or seeks to compromise the process of assessment or which undermines the integrity of the qualifications or the validity of results/certificates.

All cases of alleged or suspected staff malpractice and maladministration must be reported immediately, before any investigation is undertaken by the centre, to Pearson on a *JCQ M2(a) Form* (available at: www.jcq.org.uk/exams-office/malpractice). The form, supporting documentation and as much information as possible can be emailed to pqsmalpractice@pearson.com or posted to Investigations Team, Pearson, 190 High Holborn, London, WC1V 7BH. The final decision regarding appropriate sanctions lies with Pearson.

Failure to report malpractice itself constitutes malpractice. More detailed guidance on malpractice can be found on our website at <http://qualifications.pearson.com/en/support/support-topics/exams/examination-guidance/malpractice-and-plagiarism.html> and in the latest version of the JCQ *General and Vocational Qualifications Suspected Malpractice in Examinations and Assessments Policies and Procedures*, available at: www.jcq.org.uk/exams-office/malpractice

Language of assessment

Assessment of this specification will be in English only. Assessment materials will be published in English only and all work submitted for examination must be in English only.

Other information

Guided Learning Hours (GLH)

Guided Learning Hours: the number of teacher-led contact hours required to support student achievement for a qualification.

For the Pearson LCCI Level 3 Award in English for Accounting (VRQ) we recommend 50 GLH.

Centres should ensure students have additional time for self-study and preparation for the final examination, which is in addition to the GLH stated above.

Student recruitment

Pearson follows the JCQ policy concerning recruitment to our qualifications in that:

- they must be available to anyone who is capable of reaching the required standard
- they must be free from barriers that restrict access and progression
- Equal opportunities exist for all students.

Prior learning and other requirements

There are no formal entry requirements for this qualification. However, candidates should have achieved the Council of Europe B1 Threshold level, gained either through previous learning or employment or both, and should be able to communicate in a familiar business situation effectively, or with only minimal assistance or supervision. It is also recommended that the candidates have a sound basic background in accounting or finance.

Progression

Students may progress to relevant qualifications in the level above; alternatively the qualification can support progression to employment.

Using appropriate internal processes, centres must ensure they choose the most appropriate qualification level for their students' needs.

Codes

The subject code for Pearson LCCI Level 3 Award in English for Accounting (VRQ) is: ASE20053. The subject code is used by centres to enter students for a qualification.

Support, training and resources

Training

Pearson offers support and training to teachers on standard of delivery and preparing students to meet the assessment requirements.

Specifications, sample assessment materials and teacher support materials

The Pearson LCCI Level 3 Award in English for Accounting (VRQ) Sample assessment materials can be downloaded from our website.

To find a list of all the support documents available please visit qualifications.pearson.com

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**For more information on Pearson and LCCI qualifications please
visit our website: qualifications.pearson.com**

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