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## Performance descriptors

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<b>Grade</b>	<b>Descriptor</b>
<b>Pass</b>	<p>Candidates can recall, describe, explain and use basic bookkeeping and accounting facts, terms and definitions.</p> <p>Candidates can record business transactions using correct accounting techniques.</p> <p>Candidates can prepare basic financial statements.</p> <p>Candidates can carry out basic payroll calculations and present reports in an appropriate format.</p>
<b>Distinction</b>	<p>Candidates can recall, describe, explain and use basic and complex bookkeeping and accounting facts, terms and definitions.</p> <p>Candidates can record business transactions using correct accounting techniques with high precision.</p> <p>Candidates can prepare basic financial statements with high precision.</p> <p>Candidates can carry out basic payroll calculations and present reports in an appropriate format with high precision</p>

Performance descriptors may be revised following first award.