

Specification

Edexcel competence-based
qualifications

Edexcel Level 2 Certificate in Accounting (QCF)

For first registration September 2010

Issue 2

Edexcel, a Pearson company, is the UK's largest awarding organisation offering vocational and academic qualifications and testing, to employers, training providers, colleges, schools, and other places of learning in the UK, and in over 85 countries worldwide.

Our specialist suite of qualifications include NVQs, Apprenticeships, WorkSkills, Functional Skills, Foundation Learning, as well as our exclusive range of BTECs, from entry level right through to Higher National Diplomas.

This specification is Issue 2. Key changes are sidelined. We will inform centres of any changes to this issue. The latest issue can be found on the Edexcel website: www.edexcel.com

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Qualification title covered by this specification

This specification gives you the information you need to offer the Edexcel Level 2 Certificate in Accounting (QCF):

Qualification title	Qualification Number (QN)	Accreditation start date
Edexcel Level 2 Certificate in Accounting (QCF)	500/9743/X	01/08/2010

This qualification has been accredited within the Qualifications and Credit Framework (QCF) and is eligible for public funding as determined by the Department for Education (DfE) under Sections 96 and 97 of the Learning and Skills Act 2000.

The qualification features in the funding lists published annually by the DfE and the regularly updated website. It will also appear on the Learning Aims Database (LAD), where relevant.

You should use the QCF Qualifications Number (QN) when you wish to seek public funding for your learners. Each unit within a qualification will also have a unique QCF reference number, which is listed in this specification.

The QCF qualification title and unit reference numbers will appear on the learners' final certification document. Learners need to be made aware of this when they are recruited by the centre and registered with Edexcel.

This replaces the following qualification from 1 August 2010:

Qualification title	Qualification Number (QN)	Accreditation start date	Accreditation end date
Edexcel Level 2 NVQ in Accounting	100/3657/X	01/05/2004	31/07/2010

Key features of the Edexcel Level 2 Certificate in Accounting (QCF)

This qualification:

- is nationally recognised
- is based on the Accounting National Occupational Standards (NOS), owned by the Financial Services Skills Council.

The Edexcel Level 2 Certificate in Accounting (QCF) has been approved as a component required for the Accounting Apprenticeship framework.

What is the purpose of this qualification?

This qualification is designed to recognise occupational competence in accounting at Level 2 and thus provide opportunities for career and educational progression.

Who is this qualification for?

This qualification has been developed for those working, or wishing to work, in accounting. It is aimed at those who are new to accounting or who may already be working in an accounts department.

This qualification is for all learners aged 16 and above who are capable of reaching the required standards.

Edexcel's policy is that the qualifications should:

- be free from any barriers that restrict access and progression
- ensure equality of opportunity for all wishing to access the qualifications.

What are the potential job roles for those working towards this qualification?

- Accounting technician
- Accounts/finance clerk.

What progression opportunities are available to learners who achieve this qualification?

This Edexcel Level 2 Certificate in Accounting provides progression to the Edexcel Level 3 Diploma in Accounting. The qualification is valued by employers and thus its achievement allows progression into employment in accounting roles.

Further information is available in *Annexe A*.

What is the qualification structure for the Edexcel Level 2 Certificate in Accounting (QCF)?

Individual units can be found in the *Units* section.

This qualification consists of 12 mandatory units, totalling 24 credits. Learners must achieve all 24 credits in order to pass the qualification. There is one additional unit: *Professional Ethics in Accounting and Finance* which is required only if learners are taking the qualification as part of an apprenticeship.

Mandatory units		Level	Credits
1	Principles of recording and processing financial transactions	2	2
2	Banking procedures	1	1
3	Preparing and recording financial documentation	2	2
4	Maintaining and reconciling the cashbook	2	2
5	Maintaining petty cash records	1	1
6	Processing ledger transactions and extracting a trial balance	2	2
7	Maintaining the journal	2	2
8	Maintaining control accounts	2	1
9	Work effectively in accounting and finance	2	2
10	Basic principles of costing	2	4
11	Provide basic cost and revenue information	2	2
12	Computerised accounting software (imported unit from eskills)	2	3
Total credits			24

Additional unit (required if taking an Apprenticeship)		Level	Credits
13	Professional ethics in accounting and finance	3	3
Total credits			27

How is the qualification graded and assessed?

The overall grade for this qualification is a 'pass'. The learner must achieve all the required units within the specified qualification structure.

To pass a unit the learner must:

- achieve **all** the specified learning outcomes
- satisfy **all** the assessment criteria by providing sufficient and valid evidence for each criterion
- show that the evidence is their own.

The qualification is designed to be assessed:

- in the workplace or
- in conditions resembling the workplace, as specified in the assessment requirements/strategy for the sector, or

Assessment strategy

The assessment strategy for this qualification has been included in *Annexe D*. The assessment strategy includes details on:

- teaching and assessment strategies
- workplace assessment and simulation
- quality control of assessment
- competence of assessors and verifiers.

Evidence of competence may come from:

- **current practice** where evidence is generated from a current job role
- a **programme of development** where evidence comes from assessment opportunities built into a learning/training programme whether at or away from the workplace
- the **Recognition of Prior Learning (RPL)** where a learner can demonstrate that they can meet the assessment criteria within a unit through knowledge, understanding or skills they already possess without undertaking a course of learning. They must submit sufficient, reliable and valid evidence for internal and standards verification purposes. RPL is acceptable for accrediting a unit, several units or a whole qualification
- a **combination** of these.

It is important that the evidence is:

Valid	relevant to the standards for which competence is claimed
Authentic	produced by the learner
Current	sufficiently recent to create confidence that the same skill, understanding or knowledge persist at the time of the claim
Reliable	indicates that the learner can consistently perform at this level
Sufficient	fully meets the requirements of the standards.

Types of evidence

To successfully achieve a unit, the learner must gather evidence which shows that they have met the required standard in the assessment criteria. Evidence can take a variety of forms, including the following:

- products of work carried out in the workplace. This may include, for example, written documents, screen dumps, print-outs or electronic copies of accounting records, etc
- simulation of real work, using case studies and assignments
- oral presentation and questioning
- written tests, including multiple choice papers
- direct observation of workplace activities by the assessor
- professional discussion between the assessor and the candidate
- witness testimony from managers and others at the workplace.

Learners can use one piece of evidence to prove their knowledge, skills and understanding across different assessment criteria and/or across different units. It is, therefore, not necessary for learners to have each assessment criterion assessed separately. Learners should be encouraged to reference the assessment criteria to which the evidence relates.

Evidence must be made available to the assessor, internal verifier and Edexcel standards verifier. A range of recording documents is available on the Edexcel website www.edexcel.com. Alternatively, centres may develop their own.

What do you need to offer this qualification?

Centre recognition

Centres that have not previously offered Edexcel qualifications need to apply for and be granted centre recognition as part of the process for approval to offer individual qualifications. New centres must complete both a centre recognition approval application and a qualification approval application.

Existing centres will be given 'automatic approval' for a new qualification if they are already approved for a qualification that is being replaced by the new qualification and the conditions for automatic approval are met. Centres already holding Edexcel approval are able to gain qualification approval for a different level or different sector via Edexcel online.

Approvals agreement

All centres are required to enter into an approvals agreement which is a formal commitment by the head or principal of a centre to meet all the requirements of the specification and any linked codes or regulations. Edexcel will act to protect the integrity of the awarding of qualifications, if centres do not comply with the agreement. This could result in the suspension of certification or withdrawal of approval.

Quality assurance

Detailed information on Edexcel's quality assurance processes is given in *Annexe B*.

What resources are required to deliver this qualification?

This qualification is designed to support learners working in the Accounting sector. Physical resources need to support the delivery of the qualifications and the assessment of the learning outcomes and must be of industry standard. Staff assessing the learner must meet the requirements within the assessment strategy for the sector as shown in *Annexe D*.

Unit format

Each unit in this specification contains the following sections.

Unit title:					The unit title is accredited on the QCF and this form of words will appear on the learner's Notification of Performance (NOP).
Unit code:					This is the unit owner's reference number for the specified unit.
Unit reference number:					This code is a unique reference number for the unit.
QCF level:					All units and qualifications within the QCF have a level assigned to them, which represents the level of achievement. There are nine levels of achievement, from Entry level to level 8. The level of the unit has been informed by the QCF level descriptors and, where appropriate, the NOS and/or other sector/professional.
Credit value:					All units have a credit value. The minimum credit value is one, and credits can only be awarded in whole numbers. Learners will be awarded credits when they achieve the unit.
Guided learning hours:					A notional measure of the substance of a qualification. It includes an estimate of the time that might be allocated to direct teaching or instruction, together with other structured learning time, such as directed assignments, assessments on the job or supported individual study and practice. It excludes learner-initiated private study.
Unit summary:					This provides a summary of the purpose of the unit.
Assessment requirements/evidence requirements:					The assessment/evidence requirements are determined by the SSC. Learners must provide evidence for each of the requirements stated in this section.
Assessment methodology:					This provides a summary of the assessment methodology to be used for the unit.
Learning outcomes:	Assessment criteria:	Evidence type:	Portfolio reference:	Date:	
			The learner should use this box to indicate where the evidence can be obtained eg portfolio page number.	The learner should give the date when the evidence has been provided.	
Learning outcomes state exactly what a learner should know, understand or be able to do as a result of completing a unit.		The assessment criteria of a unit specify the standard a learner is expected to meet to demonstrate that a learning outcome, or a set of learning outcomes, has been achieved.		Learners must reference the type of evidence they have and where it is available for quality assurance purposes. The learner can enter the relevant key and a reference. Alternatively, the learner and/or centre can devise their own referencing system.	

Units

Unit 1: Principles of recording and processing financial transactions

Unit reference number: A/600/8756

QCF level: 2

Credit value: 2

Guided learning hours: 17

Unit summary

The purpose of this unit is for the learner to have a clear understanding of the principles and procedures related to the processing of business transactions.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' knowledge and understanding of financial transactions in business. In order for learners to be able to apply this knowledge and understanding effectively, this unit must be delivered and assessed alongside the following skills-based units:

- Unit 3: Preparing and recording financial documentation
- Unit 4: Maintaining and reconciling the cashbook
- Unit 5: Maintaining petty cash records
- Unit 6: Processing ledger transactions and extracting a trial balance
- Unit 7: Maintaining the journal
- Unit 8: Maintaining control accounts

Unit 1 needs to be assessed only once.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
<p>1 Understand the role of the books of prime entry</p>	<p>1.1 Outline the purpose, content and format of the books of prime entry</p> <p>1.2 Outline the purpose and content of a range of business documents to include:</p> <ul style="list-style-type: none"> - petty cash voucher - invoice - credit note - remittance advice <p>1.3 Identify when authorisation is required</p> <p>1.4 Explain how transactions are entered in the following books of prime entry:</p> <ul style="list-style-type: none"> - sales and sales returns day books - purchase and purchase return day books - cash book - petty cash book 			
<p>2 Understand the principles of coding</p>	<p>2.1 Describe the need for a coding system for financial transactions within a double entry book-keeping system</p> <p>2.2 Describe the use of coding within a filing system</p>			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
<p>3 Understand the double-entry book-keeping system</p>	<p>3.1 State the accounting equation</p> <p>3.2 Explain how the accounting equation relates to a double-entry book-keeping system</p> <p>3.3 Outline how the books of prime entry integrate with double-entry book-keeping system</p> <p>3.4 Explain how to process financial transactions from the books of prime entry into the double-entry book-keeping system</p> <p>3.5 Define, and distinguish between, capital income and capital expenditure</p> <p>3.6 Define, and distinguish between, revenue income and revenue expenditure</p>			
<p>4 Understand the various types of discount.</p>	<p>4.1 Explain the difference between settlement, trade and bulk discount</p> <p>4.2 Describe the effect that settlement discount has on the sales tax (eg VAT) charged</p>			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
5 Understand the use of the journal	5.1 Describe the reasons for maintaining a journal 5.2 Describe the content and format of the journal 5.3 Give examples of the types of transactions that might be entered into the book-keeping system by using the journal: <ul style="list-style-type: none"> - bad debts - wages/salaries - PAYE/NIC liability - opening balances 			
6 Understand control accounts	6.1 Describe the purpose of control accounts as a checking device to aid management and help identify book-keeping errors 6.2 Describe the specific purpose of the following control accounts: <ul style="list-style-type: none"> - sales ledger - purchase ledger - sales tax account (eg VAT) 6.3 Explain why it is important to reconcile the sales and purchase ledger control accounts regularly 6.4 Describe the usefulness of an aged debtor analysis for monitoring debtors 6.5 Explain the need to deal with discrepancies quickly and professionally			

Learner name: _____ Date: _____
Learner signature: _____ Date: _____
Assessor signature: _____ Date: _____
Internal verifier signature: _____ Date: _____
(if sampled)

Unit 2: Banking procedures

Unit reference number: A/600/8739

QCF level: 1

Credit value: 1

Guided learning hours: 6

Unit summary

The purpose of this unit is to develop the learners' knowledge and understanding of the UK banking system, and organisational activities and procedures related to banking.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops the learners' knowledge and understanding of the UK banking system. Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Understand the banking process	<p>1.1 Identify the main services offered by banks and building societies</p> <p>1.2 Describe how the banking clearing system works</p> <p>1.3 Identify different forms of payment which include:</p> <ul style="list-style-type: none"> - cash - cheques - credit cards - debit cards - direct payments <p>1.4 Identify the information required to ensure the following payments are valid:</p> <ul style="list-style-type: none"> - cash - cheque - credit card - debit card <p>1.5 Describe the processing and security procedures relating to the different forms of payments</p>			
2 Understand document retention and storage requirements	<p>2.1 Explain why it is important for an organisation to have a formal document retention policy</p> <p>2.2 Identify the different types of documents that may be stored</p>			

Learner name: _____ Date: _____
Learner signature: _____ Date: _____
Assessor signature: _____ Date: _____
Internal verifier signature: _____ Date: _____
(if sampled)

Unit 3: Preparing and recording financial documentation

Unit reference number: J/600/8758

QCF level: 2

Credit value: 2

Guided learning hours: 16

Unit summary

The purpose of this unit is to develop learners' skills in processing financial documents. This involves preparing and recording the necessary documents to be sent to customers as well as processing payments received. It also involves processing and recording documents received from suppliers and preparing payments for suppliers.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' skills in preparing and recording financial documentation. In order for them to do this, this unit must be delivered and assessed alongside *Unit 1: Principles of recording and processing financial transactions*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Prepare the financial documents to be sent to credit customers	<p>1.1 Use difference source documents to prepare sales invoices and credit notes</p> <p>1.2 Calculate relevant sales tax (eg VAT), trade discount and settlement discount</p> <p>1.3 Produce statements of account to be sent to credit customers</p>			
2 Enter sales invoices and credit notes into the appropriate books of prime entry	<p>2.1 Code sales invoices and credit notes</p> <p>2.2 Enter invoices and credit notes into the books of prime entry</p>			
3 Process payments from customers	<p>3.1 Check the accuracy and validity of receipts against relevant supporting information</p> <p>3.2 Identify and deal with any discrepancies</p> <p>3.3 Enter settlement discounts to relevant customer accounts</p>			
4 Process suppliers' invoices and credit notes	<p>4.1 Check the accuracy of supplier invoices and credit notes against purchase orders, goods received and delivery notes</p> <p>4.2 Check agreed trade, bulk and settlement discounts where appropriate</p>			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
5 Enter supplier invoices and credit notes into the appropriate books of prime entry	5.1 Code supplier invoices and credit notes 5.1 Enter supplier invoices and credit notes into the books of prime entry			
6 Prepare payments to suppliers	6.1 Reconcile supplier statements 6.2 Calculate the payments due to suppliers from relevant documentation 6.3 Prepare remittance advices to accompany payments to suppliers			

Learner name: _____

Date: _____

Learner signature: _____

Date: _____

Assessor signature: _____

Date: _____

Internal verifier signature: _____

Date: _____

(if sampled)

Unit 4: Maintaining and reconciling the cash book

Unit reference number: L/600/8759

QCF level: 2

Credit value: 2

Guided learning hours: 12

Unit summary

The purpose of this unit is to develop learners' skills in maintaining the cash book by entering receipts and payments accurately, balancing off the cash book and reconciling with a bank statement.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' skills in maintaining and reconciling the cash book. In order for them to do this, this unit must be delivered and assessed alongside *Unit 1: Principles of recording and processing financial transactions*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Maintain a three column analysed cash book	<p>1.1 Enter receipts and payments details from relevant primary records into the three column analysed cashbook</p> <p>1.2 Enter sales tax (eg VAT) where applicable</p> <p>1.3 Total, balance and cross cast the cashbook</p> <p>1.4 Identify and deal with discrepancies</p>			
2 Reconcile a bank statement with the cashbook	<p>2.1 Check individual items on the bank statement accurately against the cashbook to identify differences</p> <p>2.2 Update the cashbook from the bank statement, direct debit and standing order schedules</p> <p>2.3 Prepare a bank reconciliation statement</p>			

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 5: Maintaining petty cash records

Unit reference number: R/600/8746

QCF level: 1

Credit value: 1

Guided learning hours: 7

Unit summary

For the learner to have a clear understanding of the principles and procedures related to the processing of petty cash transactions and the maintenance of the petty cash float known as the imprest.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' skills in maintaining petty cash records. In order for them to do this, this unit must be delivered and assessed alongside *Unit 1: Principles of recording and processing financial transactions*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Complete a petty cash voucher	<p>1.1 Prepare petty cash vouchers</p> <p>1.2 Calculate the purchase tax (eg VAT) where the expense includes it</p>			
2 Maintain an analysed petty cash book	<p>1.1 List the petty cash vouchers into an analysed petty cash book ensuring that the expenses are entered and analysed</p> <p>2.2 Account for any tax paid eg VAT</p> <p>2.3 Total and cross cast the petty cash book</p>			
3 Maintain the petty cash balance	<p>3.1 Balance off the petty cash book using the imprest system</p> <p>3.2 Reconcile the petty cash book with cash in hand</p> <p>3.3 Prepare a petty cash reimbursement request or equivalent</p> <p>3.4 Show the reimbursement of the petty cash expenditure in the petty cash book</p>			

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 6: Processing ledger transactions and extracting a trial balance

Unit reference number: F/600/8760

QCF level: 2

Credit value: 2

Guided learning hours: 17

Unit summary

The purpose of this unit is to develop the learners' skills in balancing off the accounts held within the ledgers, and from them preparing an initial trial balance.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' skills in processing ledger transactions and extracting a trial balance. In order for them to do this, this unit must be delivered and assessed alongside *Unit 1: Principles of recording and processing financial transactions*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Process ledger transactions from the books of prime entry	1.1 Transfer data correctly from the day books to the ledgers			
	1.2 Transfer data correctly from the cashbook to the ledgers			
	1.3 Transfer data correctly from the petty cash book to the ledgers			
2 Prepare ledger balances and an initial trial balance	2.1 Balance ledger accounts clearly showing balances carried down and brought down as appropriate			
	2.2 Extract an initial trial balance			

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 7: Maintaining the journal

Unit reference number: T/600/8772

QCF level: 2

Credit value: 2

Guided learning hours: 15

Unit summary

For the learner to understand that the journal is a primary accounting record that lists non-standard book-keeping transactions and that it is then used to enter those transactions into the double entry book-keeping records.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' skills in maintaining the journal. In order for them to do this, this unit must be delivered and assessed alongside *Unit 1: Principles of recording and processing financial transactions*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1	<p>Open a new set of double entry book-keeping records using the journal</p>	<p>1.1 Prepare the journal entries to open a double entry set of book-keeping records for a new and existing business</p> <p>1.2 Record the journal entries in the ledger accounts</p>		
2	<p>Use the journal to correct errors disclosed and not disclosed by the trial balance</p>	<p>2.1 Identify and record journal entries in the general ledger to correct errors not disclosed by the trial balance</p> <p>2.2 Identify the types of errors in a book-keeping system that are not disclosed by extracting a trial balance</p> <p>2.3 Identify the types of errors in a book-keeping system that are disclosed by extracting a trial balance:</p> <ul style="list-style-type: none"> - Addition errors in individual ledger accounts - Single entry transactions - Recording two debits or two credits for a transaction - Errors transferring balances from the general ledger to the trial balance - Omission of a general ledger account <p>2.4 Re-draft a trial balance following the correction of errors</p>		

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
3 Create and clear a suspense account using the journal	3.1 Balance a trial balance by recording the difference in a suspense account 3.2 Prepare journal entries to correct book-keeping errors and clear the balance on a suspense account 3.3 Record the journal entries in the general ledger to clear the suspense account 3.4 Re-draft a trial balance following the correction of errors and the elimination of a suspense account			
4 Use the journal to record other transactions	4.1 Prepare journal entries to write off a bad debt 4.2 Enter the journal entries in the general ledger to write off a bad debt including the sales tax (eg VAT) where appropriate			
5 Use the journal to process wages costs	5.1 Prepare and enter the journal entries in the general ledger to process payroll transactions			

Learner name: _____ Date: _____
 Learner signature: _____ Date: _____
 Assessor signature: _____ Date: _____
 Internal verifier signature: _____ Date: _____
 (if sampled)

Unit 8: Maintaining control accounts

Unit reference number: K/600/8770

QCF level: 2

Credit value: 1

Guided learning hours: 8

Unit summary

The purpose of this unit is for the learner to understand the importance of maintaining control over debtors and creditors, aided by preparation and use of debtor and creditor control accounts.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' skills in maintaining control accounts. In order for them to do this, this unit must be delivered and assessed alongside *Unit 1: Principles of recording and processing financial transactions*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Prepare sales and purchase ledger and tax control accounts	<p>1.1 Prepare a sales ledger control account from information extracted from the books of prime entry</p> <p>1.2 Balance the sales ledger control account</p> <p>1.3 Prepare a purchase ledger control account from information extracted from the books of prime entry</p> <p>1.4 Balance the purchase ledger control account</p> <p>1.5 Prepare a tax control account from information extracted from the books of prime entry</p>			
2 Reconcile sales and purchase ledger and tax control accounts	<p>2.1 Reconcile the balance on the sales ledger control account with a list of debtors</p> <p>2.2 Reconcile the balance on the purchase ledger control account with a list of creditors</p> <p>2.3 Reconcile the balances on the tax control account</p>			

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 9: Work effectively in accounting and finance

Unit reference number: L/600/4923

QCF level: 2

Credit value: 2

Guided learning hours: 20

Unit summary

This unit is about gaining a range of transferable skills which will enable the learner to work effectively within an accounting environment. Learners will be able to work independently or as part of a team. It aims to prove a reasonable standard of literacy and numeracy skills which is essential for the workplace.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops the learners' transferable skills, enabling them work effectively in accounting and finance. Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Understand the accounting or payroll function within an organisation	<p>1.1 Explain the role of accountancy or payroll and other financial functions within the business</p> <p>1.2 Identify the contribution of those in accounting or payroll and other financial roles to maintaining the smooth running, solvency and legal compliance of an organisation</p> <p>1.3 Identify the appropriate reporting lines within the learner's working environment</p> <p>1.4 Recognise any organisational policies and procedures that affect their work</p>			
2 Demonstrate a range of effective communication skills	<p>2.1 Demonstrate a level of numeracy and literacy skills appropriate to their role within the organisation</p> <p>2.2 Present information in appropriate formats and within organisational guidelines for:</p> <ul style="list-style-type: none"> - informal business report (including diagrams) - letter - email or memo 			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
3 Work independently or as part of a team	3.1 Plan and manage their own workload effectively and prioritise tasks 3.2 Identify the impact that the completion or non-completion of their work can have on colleagues 3.3 Resolve or refer conflicts or dissatisfaction within their working environment			
4 Develop skills and knowledge to meet personal and organisational needs	4.1 Explain the importance of continuing professional development and identify their own development needs and objectives 4.2 Monitor and review their own development needs and objectives			

Learner name: _____ Date: _____
 Learner signature: _____ Date: _____
 Assessor signature: _____ Date: _____
 Internal verifier signature: _____ Date: _____
 (if sampled)

Unit 10: Basic principles of costing

Unit reference number: Y/600/4925

QCF level: 2

Credit value: 4

Guided learning hours: 35

Unit summary

This unit is about understanding the cost recording systems of an organisation. The learner will be able to respond to requests for information relating to costs and expenditure of an organisation.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops learners' knowledge and understanding of costing. In order for learners to be able to apply this knowledge and understanding effectively, this unit must be delivered and assessed alongside *Unit 11: Provide basic cost and revenue information*.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Demonstrate an understanding of the cost recording system within an organisation	<p>1.1 Explain the nature of the organisation's business transactions in relation to its accounting systems</p> <p>1.2 Explain the purpose and structure of a costing system within an organisation</p> <p>1.3 Describe the relationships between the costing and accounting systems within the organisation</p> <p>1.4 Identify sources of income and expenditure information for historic, current and forecast periods</p>			
2 Recognise the component parts of a cost recording system and how this operates	<p>2.1 Identify materials, labour and expenses and explain how they are classified and recorded</p> <p>2.2 Explain fixed, variable and semi variable overheads</p> <p>2.3 Identify types of cost and profit centres</p> <p>2.4 Explain different methods of coding data</p> <p>2.5 Identify different types of stock</p> <ul style="list-style-type: none"> - raw materials - part-finished goods (work in progress) - finished goods <p>2.6 Explain different methods of stock valuation</p> <p>2.7 Explain methods for calculating payments for labour</p>			

Learner name: _____
Learner signature: _____
Assessor signature: _____
Internal verifier signature: _____
(if sampled)

Date: _____
Date: _____
Date: _____
Date: _____

Unit 11: Provide basic cost and revenue information

Unit reference number: D/600/4926

QCF level: 2

Credit value: 2

Guided learning hours: 15

Unit summary

This unit is about recording and extracting information on costs within an organisation. The learner will be able to use a costing system to provide information for management on costs and revenue of an organisation.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit is focussed on developing learners' skills in recording and extracting cost and revenue information. In order for them to do this, this unit must be delivered and assessed alongside *Unit 10: Basic principles of costing*, which will provide them with the necessary underpinning knowledge and understanding.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Use the cost recording system to record or extract data	1.1 Identify or clarify information requirements 1.2 Extract income and expenditure details from relevant sources 1.3 Distinguish between fixed, variable and semi-variable overheads 1.4 Classify, calculate and code cost information for materials, labour and expenses 1.5 Calculate stock valuations using appropriate methods			
2 Provide information on actual and expected costs	2.1 Compare actual and expected costs 2.2 Identify any discrepancies and refer or report to an appropriate person			

Learner name: _____ Date: _____
 Learner signature: _____ Date: _____
 Assessor signature: _____ Date: _____
 Internal verifier signature: _____ Date: _____
 (*if sampled*)

Unit 12: Computerised accounting software

Unit reference number: J/502/4402

QCF level: 2

Credit value: 3

Guided learning hours: 20

Unit summary

This is the ability to select and use a computerised accounting or bookkeeping software application to input and process data for orders and invoices, receipts and payments and prepare management and period end reports.

This unit is about the skills and knowledge required by an IT user to select and use a wide range of intermediate accounting software tools and techniques for information that is at times non-routine or unfamiliar. Any aspect that is unfamiliar may require support and advice from others.

Accounting software tools and techniques will be defined as 'intermediate' because: the software tools and functions involved will at times be non-routine or unfamiliar; the choice and use of input, manipulation and output techniques will need to take account of a number of factors or elements and at times be multi-step; the user will take some responsibility for inputting, manipulating and outputting the information.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops the skills and knowledge required by an IT user to select and use a wide range of intermediate accounting software tools and techniques for information that is at times non-routine or unfamiliar.

Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
1 Access, enter and edit accounting information	1.1 Describe the sources and characteristics of accounting data 1.2 Set up and create new accounting data records accurately to meet requirements 1.3 Locate and display accounting data records to meet requirements 1.4 Check data records meet needs using IT tools, making corrections as necessary 1.5 Respond appropriately to data entry error messages 1.6 Describe the risks to data security and procedures used for data protection 1.7 Apply local and/or legal guidelines for the storage and use of data			
2 Select and use tools and techniques to process business transactions	2.1 Select and use appropriate tools and techniques to enter and process transactions 2.2 Review transaction process and identify any errors 2.3 Respond appropriately to any transactions errors and problems 2.4 Select and use appropriate tools and techniques to process period end routines			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
3 Produce accounting documents and summary reports to meet requirements	3.1 Describe what information is required and how to present it 3.2 Prepare and generate accounting documents 3.3 Prepare and generate management reports as required 3.4 Import and export data and link to other systems and software			

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 13: Professional ethics in accounting and finance

Unit reference number: K/600/4962

QCF level: 3

Credit value: 3

Guided learning hours: 30

Unit summary

This unit is about recognising the importance of the ethical duties of an accounting technician. Learners will know how to work within the codes to ensure that the public can gain a level of confidence in accounting practices or functions, and to protect their own and their organisation's professional reputation and integrity.

Assessment requirements/evidence requirements

Assessment must be carried out in way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Assessment methodology

This unit develops the learner's understanding of the importance of the ethical duties of an accounting technician. Learners can enter the types and location of evidence they are presenting for assessment, and the submission date, against each assessment criterion. Alternatively, centre documentation should be used to record this information.

Learning outcomes and assessment criteria

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
<p>1 Understand the principles of ethical working in accountancy or payroll</p>	<p>1.1 Explain the general principles of ethical behaviour including:</p> <ul style="list-style-type: none"> - integrity (including honesty) - objectivity - professional and technical competence and due care - confidentiality - professional behaviour <p>1.2 Summarise the relevant legal, regulatory and ethical requirements affecting the accounting and finance sector and their own industry</p> <p>1.3 Explain the role of professional bodies relevant to their work</p> <p>1.4 Explain why they and their organisation or industry are expected to operate within codes of conduct and practice</p> <p>1.5 Explain how organisations can be at risk from improper practice and why it is important to be vigilant</p> <p>1.6 Identify opportunities to maintain their continuing professional development in line with the requirements of relevant professional bodies</p>			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
<p>2 Know how to behave in an ethical manner when working with internal and external customers</p>	<p>2.1 Explain how to act appropriately and with integrity, honesty, fairness and sensitivity when working with clients, suppliers, colleagues and others</p> <p>2.2 Identify why it is important to keep a professional distance between professional duties and personal life at all times</p> <p>2.3 Explain why it is important to adhere to organisational and professional values, codes of practice and regulations at all times</p> <p>2.4 Explain why it is important to adhere to policies for handling clients' monies</p> <p>2.5 Explain why information should be kept confidential</p> <p>2.6 Identify circumstances when confidential information should be disclosed and who is entitled to the information</p> <p>2.7 Explain the importance of working within the limits and confines of their own professional experience, knowledge and expertise</p> <p>2.8 Summarise the advice to clients on the retention of books, working papers and other documents</p>			

Learning outcomes	Assessment criteria	Evidence type	Portfolio reference	Date
<p>3 Understand when and how to take appropriate action following any suspected breaches of ethical codes</p>	<p>3.1 Identify the relevant authorities and internal departments to whom unethical behaviour, breaches of confidentiality, suspected illegal acts or other malpractice should be reported</p> <p>3.2 Recognise when the relevant authority should be advised if an employee has concerns over work they have been asked to complete</p> <p>3.3 Identify any inappropriate client behaviour and how to report it to the relevant authority</p> <p>3.4 Explain the procedures which should be followed if an employee suspects an employer, colleague or client has committed, or may commit, an act which is believed to be illegal or unethical eg whistle blowing</p>			

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Further information

Our customer service numbers are:

BTEC and NVQ	0844 576 0026
GCSE	0844 576 0027
GCE	0844 576 0025
The Diploma	0844 576 0028
DiDA and other qualifications	0844 576 0031

Calls may be recorded for training purposes.

Useful publications

Related information and publications include:

- Centre Handbook for Edexcel QCF NVQs and Competence-based Qualifications published annually
- functional skills publications – specifications, tutor support materials and question papers
- *Regulatory Arrangements for the Qualification and Credit Framework* (published by Ofqual, August 2008)
- the current Edexcel publications catalogue and update catalogue.

Edexcel publications concerning the Quality Assurance System and the internal and standards verification of vocationally related programmes can be found on the Edexcel website.

NB: Some of our publications are priced. There is also a charge for postage and packing. Please check the cost when you order.

How to obtain National Occupational Standards

National occupational standards can be obtained from the Financial Services Skills Council website:

www.fssc.org.uk

Professional development and training

Edexcel supports UK and international customers with training related to NVQ and BTEC qualifications. This support is available through a choice of training options offered in our published training directory or through customised training at your centre.

The support we offer focuses on a range of issues including:

- planning for the delivery of a new programme
- planning for assessment and grading
- developing effective assignments
- building your team and teamwork skills
- developing student-centred learning and teaching approaches
- building functional skills into your programme
- building effective and efficient quality assurance systems.

The national programme of training we offer can be viewed on our website (www.edexcel.com/training). You can request customised training through the website or by contacting one of our advisers in the Training from Edexcel team via Customer Services to discuss your training needs.

The training we provide:

- is active
- is designed to be supportive and thought provoking
- builds on best practice
- may be suitable for those seeking evidence for their continuing professional development.

Annexe A: Progression pathways

The Edexcel qualification framework for the Accounting and Finance sector

Level	General qualifications	Diplomas	BTEC vocationally-related qualifications	BTEC specialist qualification/professional	NVQ/competence
8					
7					
6					
5			Edexcel BTEC Level 5 Higher National Diploma in Business (Accounting)		
4					
3		Edexcel Level 3 Principal Learning in Business, Administration and Finance	Edexcel BTEC Level 3 Certificate/Subsidiary Diploma in Personal and Business Finance Edexcel BTEC Level 3 Diploma/Extended Diploma in Business (Accounting)	Edexcel BTEC Level 3 Award in Financial Services Regulation, Ethics and Trends	Edexcel Level 3 Diploma in Accounting Edexcel Level 3 Award in Providing Financial Advice Edexcel Level 3 NVQ in Retail Financial Services

Level	General qualifications	Diplomas	BTEC vocationally-related qualifications	BTEC specialist qualification/ professional	NVQ/ competence
2		Edexcel Level 2 Principal Learning in Business, Administration and Finance			Edexcel Level 2 Certificate in Accounting Edexcel Level 2 NVQ in Retail Financial Services
1		Edexcel Level 1 Principal Learning in Business, Administration and Finance			
Entry					

Annexe B: Quality assurance

Key principles of quality assurance

- A centre delivering Edexcel qualifications must be an Edexcel recognised centre and must have approval for qualifications that it is offering.
- The centre agrees as part of gaining recognition to abide by specific terms and conditions around the effective delivery and quality assurance of assessment; the centre must abide by these conditions throughout the period of delivery.
- Edexcel makes available to approved centres a range of materials and opportunities to exemplify the processes required for effective assessment and provide examples of effective standards. Approved centres must use the guidance on assessment to ensure that staff who are delivering Edexcel qualifications are applying consistent standards.
- An approved centre must follow agreed protocols for: standardisation of assessors; planning, monitoring and recording of assessment processes; internal verification and recording of internal verification processes; and for dealing with special circumstances, appeals and malpractice.

Quality assurance processes

The approach to quality assured assessment is made through a partnership between a recognised centre and Edexcel. Edexcel is committed to ensuring that it follows best practice and employs appropriate technology to support quality assurance process where practicable. Therefore, the specific arrangements for working with centres will vary. Edexcel seeks to ensure that the quality assurance processes that it uses do not place undue bureaucratic processes on centres and works to support centres in providing robust quality assurance processes.

The learning outcomes and assessment criteria in each unit within this specification set out the standard to be achieved by each learner in order to gain each qualification. Edexcel operates a quality assurance process, which is designed to ensure that these standards are maintained by all assessors and verifiers.

For the purposes of quality assurance all individual qualifications and units are considered as a whole. Centres offering these qualifications must be committed to ensuring the quality of the units and qualifications they offer, through effective standardisation of assessors and internal verification of assessor decisions. Centre quality assurance and assessment processes are monitored by Edexcel.

The Edexcel quality assurance processes will involve:

- gaining centre recognition and qualification approval if a centre is not currently approved to offer Edexcel qualifications
- annual visits to centres by Edexcel for quality review and development of overarching processes and quality standards. Quality review and development visits will be conducted by an Edexcel quality development reviewer
- annual visits by occupationally competent and qualified Edexcel Standards Verifiers for sampling of internal verification and assessor decisions for the occupational sector
- the provision of support, advice and guidance towards the achievement of National Occupational Standards.

Centres are required to declare their commitment to ensuring quality and appropriate opportunities for learners that lead to valid and accurate assessment outcomes. In addition, centres will commit to undertaking defined training and online standardisation activities.

Annexe C: Centre certification and registration

Edexcel Standards Verifiers will provide support, advice and guidance to centres to achieve Direct Claims Status (DCS). Edexcel will maintain the integrity of Edexcel QCF NVQs through ensuring that the awarding of these qualifications is secure. Where there are quality issues identified in the delivery of programmes, Edexcel will exercise the right to:

- direct centres to take actions
- limit or suspend certification
- suspend registration.

The approach of Edexcel in such circumstances is to work with the centre to overcome the problems identified. If additional training is required, Edexcel will aim to secure the appropriate expertise to provide this.

What are the access arrangements and special considerations for the qualifications in this specification?

Centres are required to recruit learners to Edexcel qualifications with integrity.

Appropriate steps should be taken to assess each applicant's potential and a professional judgement made about their ability to successfully complete the programme of study and achieve the qualification. This assessment will need to take account of the support available to the learner within the centre during their programme of study and any specific support that might be necessary to allow the learner to access the assessment for the qualification. Centres should consult Edexcel's policy on learners with particular requirements.

Edexcel's policy on access arrangements and special considerations for Edexcel qualifications aims to enhance access to the qualifications for learners with disabilities and other difficulties (as defined by the 1995 Disability Discrimination Act and the amendments to the Act) without compromising the assessment of skills, knowledge, understanding or competence. Please refer to *Access Arrangements and Special Considerations for BTEC and Edexcel NVQ Qualifications* for further details. www.edexcel.com.

Annexe D: Assessment strategy for Accounting

Introduction and Scope

The purpose of this assessment strategy is to ensure that the Edexcel Level 2 Certificate in Accounting and the Edexcel Level 3 Diploma in Accounting are subject to consistently rigorous and fair assessment. It is also designed to ensure that individuals who make judgments about competence are both qualified and competent to do so.

The assessment strategy addresses issues of:

- teaching and assessment
- workplace assessment and simulation
- quality assurance and quality control
- the competence and development of assessors and verifiers.

A Teaching and assessment

- 1 Although individual QCF units define specific learning outcomes and assessment criteria, it is not a requirement that QCF units be taught and assessed individually.
- 2 Where two or more QCF units within a qualification contain some of the same, similar or complementary learning outcomes or assessment criteria, it is acceptable and potentially desirable that such units be taught and/or assessed together where practicable.
- 3 Therefore, centres are encouraged to consider the suitability, practicality and cost or time benefits of holistic teaching and/or assessment wherever possible.

Acceptable assessment methods for these qualifications include:

- 4 Products of work carried out in the workplace. This may include, for example, written documents, screen dumps, print-outs or electronic copies of accounting records, etc
 - Simulation of real work, using case studies and assignments
 - Oral presentation and questioning
 - Written tests, including multiple-choice papers
 - Observation by the assessor of workplace activities
 - Professional discussion between the assessor and the candidate
 - Witness testimony from managers and others at the workplace.
- 5 The centre will be responsible for designing, administering and marking all assessment activities.

B Workplace assessment and simulation

- 1 Assessment by candidate performance of tasks naturally undertaken in the workplace is the most reliable form of assessment and should be used wherever appropriate and practicable. Workplace assessment may take various forms, but the methods adopted must allow candidates to fully demonstrate their attainments against the assessment criteria.
- 2 In accounting, individuals are normally required to be qualified before they can be considered for the corresponding job. This is also because they are likely to be dealing with confidential and personal information. Simulation as a form of assessment is therefore acceptable in the interests of access to assessment and the integrity of data.

Simulation should replicate, as closely as possible, the performance expected in employment. Attention must be paid to: the realism of the tasks to be carried out; the realism of source and other documents; relevant legal requirements; the realism of the setting and any associated equipment; workplace and customer relationships; and the pace and intensity of work-related activity. This simulation may be computer-based where that closely resembles workplace practice.

Wherever simulation is used, it must conform to the following principles:

- Tasks must be based on the QCF units under assessment.
- Performance must be assessed against the assessment criteria in the relevant QCF units.

C Quality assurance and quality control

To promote consistency across qualifications, provision incorporates arrangements for external quality control. This will be achieved by the monitoring of centre assessment using Edexcel's standards verification procedures. For further information about these, see Annexe B.

D Competence of assessors and verifiers

Assessors and individuals responsible for verifying the quality of assessment must be competent to undertake the tasks they are required to perform. Accordingly, all must:

- 1 have relevant and credible occupational experience, including understanding of current and emerging practice, issues and legislative requirements in the occupational area concerned. Each practitioner will normally have operated at or above the level of the qualification that they are assessing or verifying.
- 2 hold a relevant vocational/professional award or other recognised evidence of occupational competence at least one level above that of the qualification being assessed or verified

or

hold a relevant vocational/professional award or other recognised evidence of occupational competence and provide sufficient evidence of experience and expertise at the level of the qualification being assessed or verified.

- 1 have knowledge and experience of the relevant operational processes for the qualification concerned
- 2 have good interpersonal skills
- 3 hold a qualification or award relevant to the assessor, verifier or moderator role they are fulfilling that is acceptable to the regulatory authorities
- 4 have a commitment to their continuing professional development.

Ofqual
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Welsh Assembly Government

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For more information on Edexcel and BTEC qualifications please
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