



**OCR LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)**

**05524**

**UNIT M1 PREPARING AND PROCESSING BOOKKEEPING DOCUMENTS**

**MARKING CRITERIA**

**Method of Assessment**

- 1 Candidates should note that the individual components of Textual, Numerical and Conceptual Accuracy will be assessed separately.

Textual faults will be classified as entering dates and text.

Numerical faults will be classified as entering and calculating monetary amounts.

Conceptual faults will be classified against understanding relevant procedures.

- 2 In order to achieve a Pass, candidates will need to satisfy the examiner that each of the components of Textual, Numerical and Conceptual Accuracy has been demonstrated to the prescribed level.

**Error Tolerances**

	<b>PASS</b>
<b>TEXTUAL</b>	<b>2</b>
<b>NUMERICAL</b>	<b>2</b>
<b>CONCEPTUAL</b>	<b>2</b>

## Criteria of Assessment

### TEXTUAL ACCURACY (Pass - 2 Faults)

Omissions, Additions and Inaccuracies

One fault\* will be given for each instance of:

- a) Invoice or Credit note date incorrect, incomplete or omitted - see detail
- b) Invoice or Credit note number incorrect or omitted
- c) Purchase order number incorrect or omitted
- d) Customer's name, incorrect, incorrectly spelt, illegible or omitted
- e) Customer's address per line, misspelled, illegible or omitted
- f) Supplier's name incorrectly spelt
- g) Invoice or Credit note quantity, incorrect illegible or omitted
- h) Product descriptive details per word, misspelled, illegible or omitted
- (i) Credit note - Reason for return omitted – need not be exact wording it can be similar

### DETAIL

Dates maximum 2T per paper irrespective of type of fault or number of occurrences.  
'Incomplete' meaning year omitted.

Full name required, multiple misspellings of same name only penalise once.

Same word incorrectly spelt multiple times 2T maximum.  
Colours or sizes omitted 2T maximum.  
Ditto marks are not acceptable.

### NOTE

- Company name: accept 'Ltd' instead of 'Limited' or '&' instead of 'and' without penalty.
- \* A fault is described as a string of characters that contain illegible, incorrect, additional or omitted characters. A string is defined as:  
Customers' name  
Customer's address per line  
Supplier's name

## **NUMERICAL ACCURACY (Pass - 2 faults)**

Omitted, additional, illegible or incorrect monetary amounts

One fault will be given per instance of:

- a) Invoice or Credit note Unit price incorrect, illegible or omitted
- b) Invoice or Credit note calculation per item, incorrect, illegible or omitted
- c) Invoice or Credit note Sub-total, incorrect, illegible or omitted
- d) Invoice or Credit note calculation of VAT, incorrect, illegible or omitted
- e) Invoice total, incorrect, illegible or omitted
- f) Credit note total, incorrect, illegible or omitted

## **DETAIL**

Figures that include pence should be displayed to two decimal places, when they are not penalty is one Numeric fault per occurrence up to 2N maximum. Do not penalise whole pounds when not stated to two decimal places. This applies to all items in this fault category.

## **NOTE**

Where candidates have entered incorrect figures or omitted figures, their own figures when accurate must be accepted and documents recalculated to ensure penalties apply only to incorrect or omitted figures.

**CONCEPTUAL ACCURACY (Pass - 2 faults)**

One fault will be given per instance of:

- a) Product code, incorrect, illegible or omitted
- b) Incorrect customer invoiced
- c) Incorrect description for product code, per item
- d) Incorrect or omitted percentage rate of VAT
- e) Supplier name incorrect or omitted
- f) Correct Invoice indicated for referral to supplier
- g) Correct Credit note indicated for referral to supplier
- h) Invoice that cannot be processed not identified 2 Concept faults
- i) Credit note that cannot be processed not identified 2 Concept faults
- j) Invoice or Credit note addressed to supplier instead of customer stating incorrect products and descriptive details

**DETAIL**

Product description must match product code

2C Maximum

1C for Invoice  
1C for reason

1C for Credit note  
1C for reason

3C