

Manual Units

M1 Preparing and processing bookkeeping documents

New unit for OCR.

M2 Recording credit transactions

Similar to part of *OCR Level 2 Certificate in Accounting Unit 1 Maintain Day Books, Prepare Ledger Balances and Extract a Trial Balance*.

M3 Making and receiving payments

New unit for OCR.

M4 Recording receipts and payments

Similar to *OCR Level 1 Certificate in Bookkeeping Unit 3 Maintaining the Cash Book* but with no discount allowed or discount received.

M5 Maintaining petty cash records

Similar to *OCR Level 1 Certificate in Bookkeeping Unit 2 Maintaining Petty Cash*. Preparing petty cash vouchers new.

M6 Preparing and recording financial documentation

New unit for OCR.

M7 Maintaining and reconciling the cash book

Builds on *OCR Level 1 Certificate in Bookkeeping Unit 3 Maintaining the Cash Book*.

M8 Processing ledger transactions and extracting a trial balance

Very similar to *OCR Level 2 Certificate in Accounting Unit 1 Maintain Day Books, Prepare Ledger Balances and Extract a Trial Balance*.

M9 Maintaining control accounts

Very similar to *OCR Level 2 Certificate in Accounting Unit 2 Process Ledger Transactions and Prepare Control Accounts*. VAT account to be prepared but other nominal accounts not required. If a candidate has previously achieved the old unit, they can claim this as an exemption for the new unit.

M10 Maintaining the journal

Most learning outcomes are included in *OCR Level 2 Certificate in Accounting Unit 3 Make Journal Entries and Adjustments and Produce a Revised Trial Balance* plus *OCR Level 3 Certificate in Accounting Unit 2 Process Ledger Transactions and Prepare Control Accounts (Part 2 Suspense Accounts)*.

Computerised Units

C1 Record routine bookkeeping transactions using a computerised system

Similar to *OCR Level 1 Certificate in Bookkeeping Unit 4 Maintaining Ledgers (Computerised)*. Cash customer receipts and supplier payments new. Basic bank reconciliation (no bank adjustments) also new.

C2 Prepare and record sales and purchase documents using a computerised system

Similar to *OCR Level 1 Certificate Unit 5 Processing Sales and Purchases Documents (Computerised)*. Petty cash payments and receipts new.

C3 Process routine payments and receipts using a computerised system

Similar to *OCR Level 2 Certificate in Accounting Unit 4 Process Nominal Ledger Transactions (Computerised)*. Petty cash float new. Calculate VAT content of payments and receipts also new.

C4 Setting up accounting software to manage accounting information

New at Level 2 but similar to part of *OCR Level 3 Certificate in Accounting Unit 3 Setting Up Accounting Software to Manage Accounting Information* and part of *OCR Level 3 Certificate in Accounting Unit 4 Processing the Year End Using Accounting Software*.

C5 Carry out stock control processes using a computerised system

Identical to *OCR Level 2 Certificate in Accounting Unit 5 Carry Out Stock Control Processes (Computerised)*. If a candidate has previously achieved the old unit, they can claim this as an exemption for the new unit.

