



Oxford Cambridge and RSA

# Bookkeeping and Accounting Skills (QCF) Qualification Handbook

Level 1 Award in Bookkeeping Skills (Manual)

Level 1 Award in Bookkeeping Skills (Computerised)

Level 1 Extended Award in Bookkeeping Skills

Level 2 Award in Bookkeeping and Accounting Skills (Manual)

Level 2 Award in Bookkeeping and Accounting Skills (Computerised)

Level 2 Certificate in Bookkeeping and Accounting Skills

Entry codes 05524, 05525, 05526, 05527, 05528, 05529

Date September 2014. This is version 3. We've indicated significant changes by a black line.  
The latest issue can be found on our website: [www.ocr.org.uk](http://www.ocr.org.uk)

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# 1 About these qualifications

The information provided in this handbook is correct at the time of production. Occasionally we may update this information. Please refer to the qualification [webpages](#) for the most up-to-date information.

Staff involved in the delivery of these qualifications must have access to and understand the requirements in this handbook.

You should read this document in conjunction with the [Admin guide: Vocational Qualifications](#).

OCR entry code	Title	Qualification Number
05524	OCR Level 1 Award in Bookkeeping Skills (Manual)	501/0050/6
05525	OCR Level 1 Award in Bookkeeping Skills (Computerised)	501/0035/X
05526	OCR Level 1 Extended Award in Bookkeeping Skills	501/0051/8
05527	OCR Level 2 Award in Bookkeeping and Accounting Skills (Manual)	501/0034/8
05528	OCR Level 2 Award in Bookkeeping and Accounting Skills (Computerised)	501/0120/1
05529	OCR Level 2 Certificate in Bookkeeping and Accounting Skills	501/0119/5

## 1.1 The OCR Bookkeeping and Accounting suite of qualifications

The OCR Bookkeeping and Accounting suite of qualifications provides candidates with high quality, nationally recognised qualifications. They are vocationally-related, credit-based qualifications that provide valuable opportunities for individuals to develop skills, gain underpinning knowledge and understanding, demonstrate competence in the workplace and provide progression to the accounting sector. They support achievement of Functional Skills/Essential Skills and relate to national occupational standards (NOS).

The awarding body for these qualifications is Oxford Cambridge and RSA Examinations (OCR) and the regulatory body is the Office of Qualifications and Examinations Regulation (Ofqual).

These qualifications have been accredited onto the Qualifications and Credit Framework (QCF). They are endorsed by the Financial Skills Partnership (FSP), the sector body for finance, accountancy and financial services.

## 1.2 How are these qualifications assessed?

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All units are assessed by on-demand examinations (OCR set and marked assignment).

The units are externally assessed by OCR Assessors.

## 1.3 Funding

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These qualifications are regulated in the Qualifications and Credit Framework and may be eligible for funding.

For further details regarding approval and funding eligibility you should refer to the following websites:

Department for Education (DfE) under [Section 96 of the Learning and Skills Act2000](#)

[Skills Funding Agency](#) for public funding in England

DAQW – [Database of Approved Qualifications](#) for public funding in Wales

[Department for Employment and Learning](#) for public funding in Northern Ireland

[Education Funding Agency](#) for public funding information for 16-19 learners in England

You should use the Qualification Number (QN) when looking for public funding for candidates. Each unit within a qualification will also have a unit reference number.

If you have any queries regarding funding for this qualification contact us by email at [funding@ocr.org.uk](mailto:funding@ocr.org.uk).

## 1.4 Who would take these qualifications?

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These qualifications are suitable for those who wish to acquire basic bookkeeping skills (Level 1) or build on skills already achieved (Level 2). Level 1 assumes no prior knowledge of bookkeeping, and is suitable for those preparing to enter a bookkeeping role, as well as those wishing to refresh or develop their skills. Level 2 is aimed at candidates who have a basic knowledge of bookkeeping and is suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills.

## 1.5 Qualification aims

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### Level 1

This qualification has been designed to provide candidates with a flexible, modern and coherent introduction to key skills in bookkeeping and accounting. The qualification is aimed at those candidates who are new to bookkeeping or who wish to refresh their skills. It is suitable for those who are studying in preparation for employment in bookkeeping job roles. It is also suitable for those who are already employed in bookkeeping/data processing roles and who wish to develop their skills.

### Level 2

This qualification has been designed to provide candidates with a flexible, modern and coherent introduction to key topics in bookkeeping and accounting and builds on the Level 1 Award(s) in Bookkeeping Skills. It is aimed at candidates who have a basic knowledge of bookkeeping and is suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills. It is suitable for those expected to work autonomously in carrying out accounting tasks.

## 1.6 Entry requirements

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There are no formal requirements for entry to these qualifications.

These qualifications are available to anyone who is capable of reaching the required standards. They have been developed free from any barriers that restrict access or progression thereby promoting equal opportunities.

All centre staff involved in the assessment or delivery of these qualifications should understand the requirements of the qualification and match them to the needs and capabilities of individual candidates before entering them as candidates for one of these qualifications.

## 1.7 Recognition of Prior Learning

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Within the QCF, recognition of prior learning (RPL) is defined as 'A method of assessment that considers whether a learner can demonstrate that they can meet the assessment requirements for a unit through knowledge, understanding or skills they already possess and do not need to develop through a course of learning.' (Regulatory arrangements for the Qualifications and Credit Framework Ofqual/08/3726). OCR encourages the use of RPL and centres should advise their learners that they can bring forward any relevant learning (gained either informally or formally) so that, it can be assessed against the assessment criteria specified in the unit, or units, the learner aims to complete. It is important that centres make it clear to their learners that the RPL process is

concerned with how the learner has acquired the knowledge, understanding or skills, it does not mean the learner is exempt from the assessment.

The currency of knowledge and ability, is often important when recognising skills and competences. Where assessment is devolved to centres through assignments or portfolio-building, centre staff must judge the relevance of prior learning in all its aspects (including currency) to the qualification being assessed, before OCR will quality assure and authorise certification.

## 1.8 Progression opportunities

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These qualifications have been designed to encourage progression.

### Level 1

The qualifications at Level 1 offer a starting point for manual and computerised bookkeeping and accounting and offer progression to OCR's Level 1 and 2 vocational qualifications. Candidates could also progress on to qualifications with professional accounting bodies such as the AAT and CIPFA. The qualifications are suitable for those who are studying in preparation for employment in bookkeeping job roles. They are also suitable for those who are already employed in bookkeeping/data processing roles and who wish to develop their skills.

### Level 2

The qualifications at Level 2 offer progression from the OCR Level 1 Award in Bookkeeping Skills and offer progression to OCR's Level 2 and 3 vocational qualifications. They are aimed at candidates who have a basic knowledge of bookkeeping and are suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills. They are suitable for those expected to work autonomously in carrying out accounting tasks. Candidates could progress on to qualifications with professional accounting bodies such as the AAT and CIPFA.

## 1.9 Guided learning hours (GLH)

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Each of the units in these qualifications is allocated a number of guided learning hours (glh) which indicates the approximate number of hours for teacher supervised or directed study time and assessment. Information on unit glh for this qualification is given in section 5.

## 1.10 Mode of delivery

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We do not specify the mode of study or specify a time limit for the achievement of these qualifications other than the expiry dates for entry and certification laid down by the regulatory authorities detailed in the qualification profiles.

You are free to deliver these qualifications using any mode of delivery that meets the needs of your candidates. Whatever mode of delivery is used, you must make sure that candidates have appropriate access to the resources identified in the next section (1.11).

Centres should consider the candidates' complete learning experience when designing learning programmes. This is particularly important in relation to candidates studying part time alongside real work commitments where candidates may bring with them a wealth of experience that should be utilised to maximum effect by centre staff.

## 1.11 Resources

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We strongly advise that teaching and development of subject content and associated skills be referenced to real vocational situations, through the utilisation of appropriate work-based contact, vocationally experienced delivery personnel, and real life case studies.

Candidates should be encouraged to read around the subject and have an appropriate knowledge of the application of the appropriate legislation (e.g. VAT).

In addition, each unit will contain guidance on the resources required. Staff preparing learners for assessment must understand fully the requirements of these qualifications. Centres should ensure that appropriate physical resources are made available to candidates. In particular, for the Computerised Units (C1 – C5), learners will require access to bookkeeping/accounting software that enables candidates to meet the assessment criteria, together with printing facilities.

Centres will need to provide appropriate assessment facilities for candidates that comply with the regulations laid down by OCR in the *Admin guide: Vocational Qualifications* and the *JCQ Instructions for Conducting Examinations*, available on the OCR website [www.ocr.org.uk](http://www.ocr.org.uk).

Centres will need to meet the above requirements when they seek centre approval from OCR.

## 1.12 Language

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These qualifications and any associated assessment materials are in English only. Only answers provided in English will be assessed.



## 1.13 Access arrangements and special consideration

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Adjustments to standard assessment arrangements are made on the basis of the individual needs of candidates.

It is important that your centre identifies as early as possible whether candidates have disabilities or particular difficulties that will put them at a disadvantage in the assessment situation and select an appropriate qualification or adjustment that will allow them to demonstrate attainment.

The responsibility for providing adjustments to assessment is one which is shared between OCR and your centre. Centre staff should consult the Joint Council of Qualifications' (JCQ) booklet *Access Arrangements, Reasonable Adjustments and Special Consideration* at [www.jcq.org.uk](http://www.jcq.org.uk).

You should also refer to this document for candidates who require a post-examination adjustment (special consideration) to reflect temporary illness, indisposition or injury at the time the assessment was taken.

For further guidance on access arrangements and special consideration refer to the [Admin guide: Vocational Qualifications](#).

## 1.14 Delivery in Wales and Northern Ireland

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Candidates in Wales or Northern Ireland should not be disadvantaged by terms, legislation or aspects of government that are different from those in England. Where such situations might occur neutral terms have been used so that candidates may apply whatever is appropriate to their own situation.

## 1.15 Regulatory requirements

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These qualifications comply with Ofqual's *General Conditions of Recognition* and Ofqual's *Regulatory Arrangements for the Qualifications and Credit Framework (Ofqual, August 2008)*.

These qualifications have been regulated by Ofqual for delivery in England and Northern Ireland during the life of the qualifications and approved by the Welsh Government for use by centres in Wales.

Ofqual regulates qualifications, examinations and assessments in England and vocational qualifications in Northern Ireland. It does not regulate degrees.

CCEA regulates non-vocational qualifications in Northern Ireland.

The Welsh Government regulates qualifications, examinations and assessments in Wales.

## 1.16 Results enquiries

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For information about result enquiries please refer to the OCR website.

## 1.17 Centre malpractice guidance

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It is the responsibility of the Head of Centre<sup>1</sup> to report (in writing) all cases of suspected malpractice involving centre staff or candidates. A Joint Council of Qualifications (JCQ) Report of Suspected Malpractice form (JCQ/M1), which is available to download from the JCQ website, should be completed and emailed to [malpractice@ocr.org.uk](mailto:malpractice@ocr.org.uk).

When asked to do so by OCR, Heads of Centres are required to investigate instances of malpractice promptly and report the outcomes to OCR.

Further information is contained in the publication: [OCR Malpractice Procedures - A Guide for Centres](#) and the JCQ publication: *General and Vocational Qualifications – Suspected Malpractice in Examinations and Assessments* which is available from [www.jcq.org.uk](http://www.jcq.org.uk).

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<sup>1</sup> The Head of Centre is defined as the most senior officer in the organisation, directly responsible for the delivery of OCR qualifications, e.g. the Principal of a College, the Head Teacher of a school, the Managing Director of a Private Training Provider or the Group Training Manager of a major company.

## 2 Assessment

### 2.1 Assessment: How it works

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Teachers/tutors must make sure that the teaching content for each criterion is fully addressed so that candidates can effectively meet the requirements.

The identified teaching content in the unit is not exhaustive and may be expanded upon or tailored to particular contexts in which the unit is being taught and the assessment criteria applied.

We recommend that teaching and development of subject content and associated skills be referenced to real life situations, through the utilisation of appropriate work-based contact, vocationally experienced delivery personnel, and real life case situations.

When centre teachers/tutors are satisfied that the candidate has completed their learning process they should sit the relevant on-demand assignment.

If a candidate fails the assessment for a Unit, they may be entered again. There is no restriction, other than the life of the qualification, on the number of times a candidate may attempt a Unit, however candidates are not permitted to sit the same assignment twice. Unit fees are available for this purpose. The OCR Fees List provides details of all fees applicable to these Units/qualifications.

Assessment of these qualifications will be conducted in accordance with the appropriate codes of practice approved and published by the regulatory authorities. Key features of the assessment of these qualifications are:

- Assessment of all Units is by on-demand examination (OCR set and marked assignment)
- The modes of assessment and time permitted for the examinations are based on the requirements laid down in this handbook and the individual unit specifications
- Performance at Unit level is graded as Pass or Fail. Faults will be incurred where candidates make errors in entering text (category: Text), entering numeric data (category: Numeric), performing accounting operations which require conceptual knowledge and providing specified accounting information (category: Concept). The tolerances per Unit, together with more detailed Guidance on where errors will be penalised within each Unit, will be published on the qualification pages on the OCR website. In order to achieve a Pass, candidates will be required to complete the assessment without exceeding the permitted tolerance in each of the above categories per Unit.

## 2.2 OCR externally set and marked on-demand examinations

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External assessment applies to all Units in these qualifications. Centre staff must not assess candidates' completed assignments before they are sent to the OCR Examiner-Moderator for moderation.

Each of the live assignments (including answer books) will be available for centres to download from OCR's secure website Interchange, from December 2010. One printed version of the assignment/answer books will also be sent to centres in December. These can then be printed or photocopied for each candidate to complete under examination conditions. The data files for the Computerised Units will also be available to download from Interchange as CSV files.

Two sets of assignments will be available for each Unit; Set A and Set B. The assignments will normally remain live for a period of two years from first issue. From summer 2011, a further set of two live assignments will be available within each academic year, giving a choice of four live assignments per Unit. Centres must ensure that candidates take these assignments within the period in which the assignment is live. OCR will write to centres at the beginning of each academic year notifying which assessment material is live for the session. Unless otherwise instructed by OCR, live assignments must be kept secure within the centre and only used for final assessment. Under no circumstances are candidates allowed access to live assignments for use as practice material. Assignments may only be used for practice when they have been withdrawn by OCR by use as live assignments.

There is no specific order in which assignments must be attempted. No candidate is permitted to sit the same assignment twice. Centres may schedule to use the assignments at times to suit the candidates' needs (the assignments are 'on-demand'). Where more than one live set of assignments are available, centres do not have to adhere to a particular set of assignments. Providing the assignments are live at the time of assessment, centres are free to mix Unit assignments from different sets within a group of candidates. Centres may submit candidate work on a Unit by Unit basis, or once all the Units necessary for the full qualification have been completed. An answer book is provided within each assignment for candidates' answers. Candidates must use this document to provide their answers. Candidates' completed work must be submitted to the OCR Examiner-Moderator, together with a completed Submission Cover Sheet for the relevant Unit. The Submission Cover Sheets are available to download from the OCR website: [http://www.ocr.org.uk/qualifications/type/qcf/acc\\_book/index.html](http://www.ocr.org.uk/qualifications/type/qcf/acc_book/index.html)

The live assignments must be taken under examination conditions. Please refer to the JQC *Instructions for Conducting Examinations*; [http://www.jcq.org.uk/jcq\\_top\\_ten/index.cfm](http://www.jcq.org.uk/jcq_top_ten/index.cfm) for full instructions on procedures for the correct administration of live assignments.

### **Computerised accounting Units**

For the computerised Units, centre tutors are required to work the assignments in advance of assessment, using the chosen software and hardware, to ensure that the equipment will allow candidates to meet the assessment criteria.

Assignments for the computerised Units (C1 – C5) will need setting up on an appropriate computerised accounting software package prior to candidates taking the assignment. OCR does not specify or recommend the use of certain software packages for its assignments. However,

centres must use those packages that they know will enable candidates to successfully satisfy the assessment criteria contained within the Units.

For each of the computerised Units, there are tutor papers which assist with this task of setting up accounting data. Centres may either input the set up data manually or use the CSV (comma separated value) files which will be available to download from Interchange. Each set of assignments (A and B) has a file of set-up data which can be used for both assignments.

Centres must use the tutor checklist to ensure that all set up activities have been completed correctly and accurately. After centres have set up the accounting data they must prepare a backup file based on the accounting data, and suitable for restoring to accounting software by candidates.

**Centres must submit tutor copies of the set-up for each assignment attempted by a group of candidates. This must be dispatched with the Submission Cover Sheets to the OCR Examiner-Moderator.**

Centres must ensure that all candidates have access in the examination room to the required electronic resources (i.e. accounting software, and backup file prepared by centre) for each assignment. These should be made available on the equipment each candidate will use during the assessment. Candidates may use centre-prepared manuals or manufacturer's manuals during the assessments (such manuals are permitted to cover the generic operation of the software and hardware to be used and must not refer to the assessment criteria or assignment, or assist the candidate unfairly with the interpretation or completion of instructions). OCR will not make allowances for software that does not permit candidates to complete the assignments as specified. Candidates may not ask for, or be given, any assistance during the assessment, except in the case of a system failure. In the event that the software prevents a candidate from successfully completing an assessment, then candidates must be allowed to take another, different assignment at a different time.

All work stored on the network, on removable media or on the local system must be kept secure. Centres are advised to consider setting up password controlled access to network areas for assessment purposes. All draft work and draft printouts produced during the assessment must be collected and destroyed. Centres must ensure that candidates do not have the opportunity to retrieve the printouts of another candidate.

## Assessment timings

All Units will be assessed by candidates completing a timed assignment. The assignment times per Unit are detailed below; candidates are allowed 10 minutes reading time before this time to read through the assignment. During these 10 minutes they are not allowed to begin writing or making notes or calculations.

Unit No	Unit Title	Time
M1	Preparing & processing bookkeeping documents	45 minutes
M2	Recording credit transactions	45 minutes
M3	Making & receiving payments	45 minutes
M4	Recording receipts and payments	45 minutes
M5	Maintaining petty cash records	45 minutes
M6	Preparing and recording financial documentation	2 hours
M7	Maintaining and reconciling the cash book	1 hour
M8	Processing ledger transactions and extracting a trial balance	2 hours
M9	Maintaining control accounts	1 hour
M10	Maintaining the journal	2 hours
C1	Record routine bookkeeping transactions using a computerised system	1 hour 30 minutes
C2	Prepare & record sales & purchase documents using a computerised system	1 hour 30 minutes
C3	Process routine payments & receipts using a computerised system	2 hours
C4	Setting up accounting software to manage accounting information	2 hours
C5	Carry out stock control processes using a computerised system	2 hours

Full details of the administration arrangements associated with these qualifications are included in the *Admin guide: Vocational Qualifications* which can be downloaded from the OCR website [www.ocr.org.uk](http://www.ocr.org.uk).

## 3 Certification

Candidates who achieve a full qualification will receive:

- a unit certificate listing the unit or units achieved, with their related credit value and the unit reference number(s), and
- a certificate giving the full qualification title and the qualification number.

Candidates achieving one or more units but who do not meet the credit requirements for a full certificate will receive a certificate listing the units they have achieved along with their credit value.

### 3.1 Claiming certificates

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Certificates will be issued directly to the centre for successful candidates. In order to ensure that these are automatically issued centres must ensure that the OCR candidate number is **always** used where a candidate has already achieved one or more units. See the *Admin guide: Vocational Qualifications* for full details.

### 3.2 Multiple certificates recognising candidate achievement

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Centres may receive certificates for qualifications that are part of a suite but for which the candidate has not been entered.

As the centre claims units for this qualification, OCR's system will validate the combination of units matches the rules of combination for this qualification.

In the process it will also check against the OCR candidate number for:

- qualifications/units already claimed and if these contribute to this qualification
- identify if this claim contributes to the achievement of the rules of combination for other qualifications.

If this is the case certificates will automatically be generated to recognise the candidate's achievement. For example if candidates are entered for the Level 1 Extended Award in Bookkeeping, which is part of a suite, when the units are claimed the system will check if the combination of units entitles the candidate to any other qualifications such as the Award.

### 3.3 Replacement certificates

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If a replacement certificate is required a request must be made to the OCR Operations Division on 024 76 470033, or in writing to the Coventry office, and an application form with further instructions will be sent. A charge will be made for a replacement certificate.



## 4 Qualification structure and units

Candidates do not have to achieve units in any particular order and tutors should tailor learning programmes to meet individual candidate needs. It is recommended that, wherever possible, centres adopt a holistic approach to the delivery of these qualifications and identify opportunities to link the teaching and delivery of the Units.

If a candidate is not able to complete the full qualification, their achievements will be recognised through the issue of a unit certificate listing the units achieved.

Units are available on the OCR website.

### 4.1 OCR Level 1 Award in Bookkeeping Skills (Manual)

**(Qualification Accreditation Number 501/0050/6)**

To achieve this qualification, candidates must achieve the 5 units from mandatory Group A which is a total of 5 credits.

OCR Unit No	Unit title	Unit Accreditation No (UAN)	Credit value	Level	GLH
M1	Preparing and processing book-keeping documents	M/600/8740	1	1	3
M2	Recording credit transactions	A/600/8742	1	1	4
M3	Making and receiving payments	J/600/8744	1	1	6
M4	Recording receipts and payments	L/600/8745	1	1	5
M5	Maintaining petty cash records	R/600/8746	1	1	7

## 4.2 OCR Level 1 Award in Bookkeeping Skills (Computerised)

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### (Qualification Accreditation Number 501/0035/X)

To achieve this qualification, candidates must achieve the 2 units from mandatory Group A which is a total of 4 credits.

OCR Unit No	Unit title	Unit Accreditation No (UAN)	Credit value	Level	GLH
C1	Record routine bookkeeping transactions using a computerised system	R/601/3641	2	1	15
C2	Prepare and record sales and purchase documents using a computerised system	D/601/3643	2	1	15

## 4.3 OCR Level 1 Extended Award in Bookkeeping Skills

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### (Qualification Accreditation Number 501/0051/8)

To achieve this qualification, candidates must achieve 7 units from mandatory Group A which is a total of 9 credits.

OCR Unit No	Unit title	Unit Accreditation No (UAN)	Credit value	Level	GLH
M1	Preparing and processing book-keeping documents	M/600/8740	1	1	3
M2	Recording credit transactions	A/600/8742	1	1	4
M3	Making and receiving payments	J/600/8744	1	1	6
M4	Recording receipts and payments	L/600/8745	1	1	5
M5	Maintaining petty cash records	R/600/8746	1	1	7
C1	Record routine bookkeeping transactions using a computerised system	R/601/3641	2	1	15
C2	Prepare and record sales and purchase documents using a computerised system	D/601/3643	2	1	15

## 4.4 OCR Level 2 Award in Bookkeeping and Accounting Skills (Manual)

### (Qualification Accreditation Number 501/0034/8)

To achieve this qualification, candidates must achieve 4 units from mandatory Group A which is a total of 7 credits.

OCR Unit No	Unit title	Unit Accreditation No (UAN)	Credit value	Level	GLH
M6	Preparing and recording financial documentation	J/600/8758	2	2	16
M7	Maintaining and reconciling the cashbook	L/600/8759	2	2	12
M8	Processing ledger transactions and extracting a trial balance	F/600/8760	2	2	17
*M9	*Maintaining control accounts	K/600/8770	1	2	8

*\*Candidates who achieved Unit 2 (M/100/9352) from NQF Accounting Level 2 (01871) may use this as an exemption for Unit M9 if it has been achieved in the last 36 months.*

## 4.5 OCR Level 2 Award in Bookkeeping and Accounting Skills (Computerised)

### (Qualification Accreditation Number 501/0120/1)

To achieve this qualification, candidates must achieve 3 units from mandatory Group A which is a total of 8 credits.

OCR Unit No	Unit title	Unit Accreditation No (UAN)	Credit value	Level	GLH
C3	Process routine payments and receipts using a computerised system	A/601/3651	3	2	20
C4	Setting up accounting software to manage accounting information	F/601/3649	3	2	15
**C5	**Carry out stock control processes using a computerised system	F/601/3652	2	2	10

*\*\*Candidates who achieved Unit 5 (F/100/9355) from NQF Accounting Level 2 (01871) may use this as an exemption for Unit C5 if it has been achieved in the last 36 months.*

## 4.6 OCR Level 2 Certificate in Bookkeeping and Accounting Skills

### (Qualification Accreditation Number 501/0119/5)

To achieve this qualification, candidates must achieve 9 units from mandatory Group A which is a total of 18 credits.

OCR Unit No	Unit title	Unit Accreditation No (UAN)	Credit value	Level	GLH
M5	Maintaining petty cash records	R/600/8746	1	1	7
M6	Preparing and recording financial documentation	J/600/8758	2	2	16
M7	Maintaining and reconciling the cashbook	L/600/8759	2	2	12
M8	Processing ledger transactions and extracting a trial balance	F/600/8760	2	2	17
*M9	*Maintaining control accounts	K/600/8770	1	2	8
M10	Maintaining the journal	T/600/8772	2	2	15
C3	Process routine payments and receipts using a computerised system	A/601/3651	3	2	20
C4	Setting up accounting software to manage accounting information	F/601/3649	3	2	15
**C5	**Carry out stock control processes using a computerised system	F/601/3652	2	2	10

*\*Candidates who achieved Unit 2 (M/100/9352) from NQF Accounting Level 2 (01871) may use this as an exemption for Unit M9 if it has been achieved in the last 36 months.*

*\*\*Candidates who achieved Unit 5 (F/100/9355) from NQF Accounting Level 2 (01871) may use this as an exemption for Unit C5 if it has been achieved in the last 36 months.*

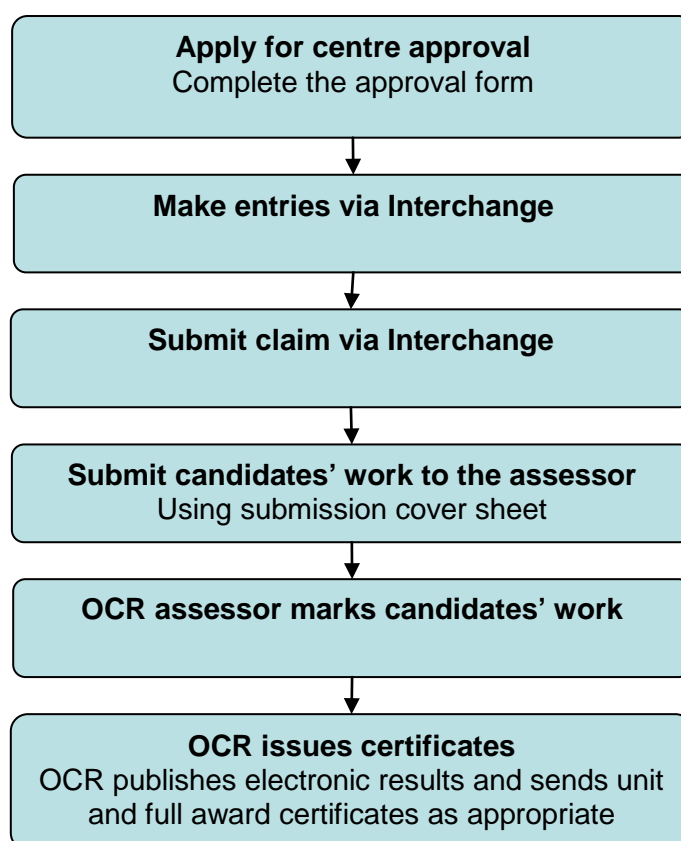
## 5 Administration

### 5.1 Overview of full process

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Entries and claims for QCF qualifications are made via Interchange. Please refer to OCR's Admin guide: Vocational Qualifications for detailed information on these qualifications.

The following flow chart provides a brief summary of how these qualifications are delivered.



## 5.2 Unique Learner Numbers (ULN) and the Personal Learning record (PLR)

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Ofqual requires Awarding Organisations to capture the Unique Learner Number (ULN) for all candidates who have claimed certification for any of these qualifications. It is also a condition of funding that all candidates that claim certification for publically funded qualifications must have a valid ULN.

The Personal Learning Record (PLR) is a permanent, online record of a candidate's qualifications and achievements and supports Credit Accumulation and Transfer (CAT). Each unit and qualification in the Qualifications and Credit Framework (QCF) has a credit value. The PLR enables learners to accumulate a record of their achievements within one place and supports the transfer of credit for these units between learning providers and awarding organisations, therefore supporting learners to gain full qualifications.

Learners over the age of 14 in UK education or training can access the PLR using their ULN. Learners keep the same ULN to access their PLR throughout their lives and whatever their level of learning.

Where a candidate has a ULN, you must enter their ten digit number in the ULN field when making entries via Interchange. For candidates who do not have a ULN, a claim will still be accepted if you leave this field blank, but OCR will not be able to send these achievements to the PLR.

Further information about this can be found in the [Admin guide: Vocational Qualifications](#) and at the [Learner Records Service](#).

## 6 Sample assessment material

All units at Level 1 and Level 2 are assessed using an OCR-set assignment, marked by OCR, but administered by centres at a time of their choosing.

OCR sample assessment material is available for all units and is available to download from our website.

# 7 Mapping and Signposting

## 7.1 National Occupational Standards (NOS) Mapping

These qualifications provide a key progression route between education and employment (or further study/training leading to employment). They are directly relevant to the needs of employers and relate to National Occupational Standards (NOS):

### Level 1

Unit No.	Unit title	Direct relationship based on NOS:
M1	Preparing & processing bookkeeping documents	NOS for Accountancy and Finance FA-1 and FA-2
M2	Recording credit transactions	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M3	Making & receiving payments	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M4	Recording receipts and payments	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M5	Maintaining petty cash records	NOS for Accountancy and Finance FA-2 and FA-3
C1	Record routine bookkeeping transactions using a computerised system	NOS for Accountancy and Finance FA-1 and FA-2
C2	Prepare & record sales & purchase documents using a computerised system	NOS for Accountancy and Finance FA-1 and FA-2

### Level 2

Unit No.	Unit title	Direct relationship based on NOS:
M6	Preparing and recording financial documentation	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M7	Maintaining and reconciling the cash book	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M8	Processing ledger transactions and extracting a trial balance	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M9	Maintaining control accounts	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
M10	Maintaining the journal	None stated
C3	Process routine payments & receipts using a computerised system	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
C4	Setting up accounting software to manage accounting information	NOS for Accountancy and Finance FA-1, FA-2 and FA-3
C5	Carry out stock control processes using a computerised system	NOS for Accountancy and Finance FA-1, FA-2 and FA-3



## 7.2 Functional skills signposting

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Training provided for bookkeeping and accounting may help to prepare candidates for the functional skills assessment (e.g. working with numbers may be good preparation for Maths). It is likely however that further training would be needed to fully prepare candidates for functional skills assessment.

## 8 Further Support and Information

### 8.1 Interchange

OCR Interchange has been developed to help you to carry out day to day administration functions online, quickly and easily. The site allows you to register and enter candidates online. In addition, you can gain immediate, free access to candidate information at your convenience. Sign up at <https://interchange.ocr.org.uk>.

### 8.2 Documents related to these qualifications

<i>Admin guide: Vocational Qualifications</i>	<a href="http://www.ocr.org.uk/administration/documents/vocational.html">http://www.ocr.org.uk/administration/documents/vocational.html</a>
<i>Getting started with Interchange</i>	<a href="http://www.ocr.org.uk/download/interchange/ocr_39183_int_getting_started.pdf">http://www.ocr.org.uk/download/interchange/ocr_39183_int_getting_started.pdf</a>
<i>Making entries for Vocational qualifications via Interchange</i>	<a href="http://www.ocr.org.uk/interchange/docs/index.html">http://www.ocr.org.uk/interchange/docs/index.html</a>
<i>Accessing Controlled Assessment Materials on Interchange user guide</i>	<a href="http://www.ocr.org.uk/download/interchange/ocr_25271_int_ca_interchange_user_guide.pdf">http://www.ocr.org.uk/download/interchange/ocr_25271_int_ca_interchange_user_guide.pdf</a>
<i>Making online claims for QCF and Functional Skills qualifications</i>	<a href="http://www.ocr.org.uk/interchange/docs/index.html">http://www.ocr.org.uk/interchange/docs/index.html</a>
JCQ publications: <ul style="list-style-type: none"> <li>– <i>Access Arrangements, Reasonable Adjustments and Special Consideration</i></li> <li>– <i>Instructions for Conducting Examinations</i></li> <li>– <i>Suspected Malpractice in Examinations and Assessments</i></li> </ul>	<a href="http://www.jcq.org.uk/exams-office">http://www.jcq.org.uk/exams-office</a>

## 9 Contacting us

### 9.1 Customer feedback and enquiries

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If you have any comments or enquiries about the qualifications in this handbook you can contact one of our customer contact advisers. You can:

**write to:** Customer Contact Centre  
OCR  
Progress House  
Westwood Way  
Coventry  
CV4 8JQ

**email:** [vocational.qualifications@ocr.org.uk](mailto:vocational.qualifications@ocr.org.uk)

**telephone:** 024 76 851509

**fax:** 024 76 421944

You could also visit our website at [www.ocr.org.uk](http://www.ocr.org.uk) for further information about our qualifications.

### 9.2 Complaints

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All complaints will be handled sensitively and speedily and used to inform how we can improve our service to customers.

If you are not satisfied with a product or service we have provided please follow the process set out in our [complaints policy](#).

You can:

**write to:** Director of Assessment Standards  
OCR  
1 Hills Road  
Cambridge  
CB1 2EU

**email:** [complaints@ocr.org.uk](mailto:complaints@ocr.org.uk)

Contact our Customer Contact Centre on:

**telephone:** 024 76 851509

**fax:** 024 76 421944

# 10 Glossary

<b>Analyse</b>	to examine in detail in order to discover meaning, essential features, etc
<b>Apply</b>	to devote oneself with diligence to bring into operation or use to put to practical use; utilise; employ
<b>Assess</b>	to judge the worth, importance, etc, of; evaluate
<b>Calculate</b>	to solve (one or more problems) by a mathematical procedure; compute
<b>Carry out</b>	to perform or cause to be implemented
<b>Chart</b>	to plot or outline the course of to make a detailed plan of to make a chart of
<b>Classify</b>	to arrange or order by classes; categorise
<b>Collect</b>	to gather together or be gathered together
<b>Communicate</b>	to impart (knowledge) or exchange (thoughts, feelings, or ideas) by speech, writing, gestures, etc
<b>Compare</b>	to regard or represent as analogous or similar; liken
<b>Compile</b>	to make or compose from other materials or sources
<b>Complete</b>	to make whole or perfect to end; finish
<b>Conduct</b>	to do or carry out
<b>Contrast</b>	to distinguish by comparison of unlike or opposite qualities
<b>Contribute</b>	to give (support, money, etc) for a common purpose or fund to supply (ideas, opinions, etc) as part of a debate or discussion
<b>Cook</b>	to prepare (food) by the action of heat, as by boiling, baking, etc, or (of food) to become ready for eating through such a process
<b>Define</b>	to state precisely the meaning of (words, terms, etc)
<b>Deliver</b>	to carry (goods, etc) to a destination, esp. to carry and distribute (goods, mail, etc) to several places to hand over, transfer, or surrender to produce or perform something promised or expected
<b>Demonstrate</b>	to show, manifest, or prove, esp. by reasoning, evidence, etc
<b>Describe</b>	to give an account or representation of in words
<b>Design</b>	to work out the structure or form of (something)
<b>Detail</b>	to list or relate fully to include all or most particulars
<b>Develop</b>	to come or bring to a later or more advanced or expanded stage; grow or cause to grow gradually
<b>Devise</b>	to work out, contrive, or plan (something) in one's mind
<b>Discuss</b>	to have a conversation about; consider by talking over; debate to treat (a subject) in speech or writing

<b>Estimate</b>	to form an approximate idea of (distance, size, cost, etc); calculate roughly; gauge
<b>Evaluate</b>	to ascertain or set the amount or value of to judge or assess the worth of; appraise
<b>Examine</b>	to look at, inspect, or scrutinise carefully, or in detail; investigate
<b>Explain</b>	to make (something) comprehensible, esp. by giving a clear and detailed account of the relevant structure, operation, surrounding circumstances, etc
<b>Explore</b>	to examine or investigate, esp. systematically
<b>Generate</b>	to produce or bring into being; create
<b>Give</b>	to present or deliver voluntarily (something that is one's own) to the permanent possession of another or others to impart or communicate
<b>Identify</b>	to prove or recognise as being a certain person or thing; determine the identity of
<b>Illustrate</b>	to clarify or explain by use of examples, analogy, etc
<b>Implement</b>	to carry out; put into action; perform
<b>Interact</b>	to act on or in close relation with each other
<b>Interpret</b>	to clarify or explain the meaning of; elucidate
<b>Investigate</b>	to inquire into (a situation or problem) thoroughly; examine systematically, especially in order to discover the truth
<b>Justify</b>	to prove or see to be just or valid; vindicate to show to be reasonable; warrant or substantiate
<b>Keep</b>	to have or retain possession of
<b>Lead</b>	to show the way to (an individual or a group) by going with or ahead to guide or be guided by holding, pulling, etc to phrase a question to (a witness) that tends to suggest the desired answer
<b>Measure</b>	to determine the size, amount, etc, of by measurement
<b>Monitor</b>	to observe or record (the activity or performance) of (an engine or other device)
<b>Organise</b>	to form (parts or elements of something) into a structured whole; co ordinate
<b>Outline</b>	to give the main features or general idea of
<b>Participate</b>	to take part, be or become actively involved, or share (in)
<b>Perform</b>	to carry out or do (an action)
<b>Plan</b>	to have in mind as a purpose to make a plan of (a building)
<b>Prepare</b>	to make ready or suitable in advance for a particular purpose or for some use, event etc to put together using parts or ingredients; compose or construct to equip or outfit
<b>Present</b>	to show, exhibit to put forward; submit to bring or suggest to the mind
<b>Produce</b>	to bring (something) into existence; yield to bring forth (a product) by physical or mental effort; make

<b>Profile</b>	to draw, write or make a profile of
<b>Promote</b>	to further or encourage the progress or existence of to raise to a higher rank, status degree etc to urge the adoption of; work for to encourage the sale of (a product) by advertising or securing financial support
<b>Propose</b>	to put forward (a plan, motion, etc) for consideration or action
<b>Provide</b>	to put at the disposal of; furnish or supply
<b>Recognise</b>	to perceive (a person, creature, or thing) to be the same as or belong to the same class as something previously seen or known; know again
<b>Recommend</b>	to advise as the best course or choice; counsel
<b>Research</b>	to carry out investigations into (a subject, problem etc)
<b>Review</b>	to look at or examine again to look back upon
<b>Select</b>	to choose (someone or something) in preference to another or others
<b>Serve</b>	to render or be of service to (a person, cause, etc); help to distribute or provide
<b>Show</b>	to make, be, or become visible or noticeable to indicate or explain; prove
<b>Suggest</b>	to put forward (a plan, idea, etc) for consideration
<b>Summarise</b>	to make or be a summary of; express concisely
<b>Understand</b>	to know and comprehend the nature or meaning of
<b>Undertake</b>	to contract to or commit oneself to (something) or to do (something)
<b>Use</b>	to put into service or action; employ for a given purpose

# 11 Qualification summary

<b>Title</b>	OCR Level 1 Award in Bookkeeping Skills (Manual)			
<b>OCR entry code</b>	05524			
<b>QAN</b>	501/0050/6			
<b>Level</b>	This qualification has been accredited on to the Qualifications and Credit Framework (QCF) at Level 1			
<b>Qualification structure</b>	To achieve this qualification, candidates must achieve a total of 5 credits from 5 mandatory units.			
<b>Age group approved</b>	Pre-16	16-18	18+	19+
	✓	✓	✓	✓
<b>This qualification is suitable for</b>	This qualification is suitable for those who are studying in preparation for employment in bookkeeping job roles. It is also suitable for those who are already employed in bookkeeping/data processing roles and who wish to develop their skills.			
<b>Entry requirements</b>	There are no formal entry requirements for this qualification.			
<b>Assessment</b>	Assessment of all Units is by on-demand examination (OCR set and marked assignment).			
	This qualification is pass/fail.			
	This qualification is externally assessed by OCR Assessors.			
<b>Last date to enter candidates</b>	<p>This is the operational end date for the qualification.</p> <p>We will notify you at least six months before the qualification closes for entries and this information will be available on Ofqual's register of accredited qualifications and our <a href="#">last entry/certification notification</a>.</p>			

<b>Title</b>	OCR Level 1 Award in Bookkeeping Skills (Computerised)			
<b>OCR entry code</b>	05525			
<b>QAN</b>	501/0035/X			
<b>Level</b>	This qualification has been accredited on to the Qualifications and Credit Framework (QCF) at Level 1			
<b>Qualification structure</b>	To achieve this qualification, candidates must achieve a total of 4 credits from 2 mandatory units.			
<b>Age group approved</b>	Pre-16	16-18	18+	19+
	✓	✓	✓	✓
<b>This qualification is suitable for</b>	This qualification is suitable for those who are studying in preparation for employment in bookkeeping job roles. It is also suitable for those who are already employed in bookkeeping/data processing roles and who wish to develop their skills.			
<b>Entry requirements</b>	There are no formal entry requirements for this qualification.			
<b>Assessment</b>	Assessment of all Units is by on-demand examination (OCR set and marked assignment).			
	This qualification is pass/fail.			
	This qualification is externally assessed by OCR Assessors.			
<b>Last date to enter candidates</b>	<p>This is the operational end date for the qualification.</p> <p>We will notify you at least six months before the qualification closes for entries and this information will be available on Ofqual's register of accredited qualifications and our <a href="#">last entry/certification notification</a>.</p>			



<b>Title</b>	OCR Level 1 Extended Award in Bookkeeping Skills			
<b>OCR entry code</b>	05526			
<b>QAN</b>	501/0051/8			
<b>Level</b>	This qualification has been accredited on to the Qualifications and Credit Framework (QCF) at Level 1			
<b>Qualification structure</b>	To achieve this qualification, candidates must achieve a total of 9 credits from 7 mandatory units.			
<b>Age group approved</b>	Pre-16	16-18	18+	19+
	✓	✓	✓	✓
<b>This qualification is suitable for</b>	This qualification is suitable for those who are studying in preparation for employment in bookkeeping job roles. It is also suitable for those who are already employed in bookkeeping/data processing roles and who wish to develop their skills.			
<b>Entry requirements</b>	There are no formal entry requirements for this qualification.			
<b>Assessment</b>	Assessment of all Units is by on-demand examination (OCR set and marked assignment).			
	This qualification is pass/fail.			
	This qualification is externally assessed by OCR Assessors.			
<b>Last date to enter candidates</b>	<p>This is the operational end date for the qualification.</p> <p>We will notify you at least six months before the qualification closes for entries and this information will be available on Ofqual's register of accredited qualifications and our <a href="#">last entry/certification notification</a>.</p>			

<b>Title</b>	OCR Level 2 Award in Bookkeeping and Accounting Skills (Manual)			
<b>OCR entry code</b>	05527			
<b>QAN</b>	501/0034/8			
<b>Level</b>	This qualification has been accredited on to the Qualifications and Credit Framework (QCF) at Level 2			
<b>Qualification structure</b>	To achieve this qualification, candidates must achieve a total of 7 credits from 4 mandatory units.			
<b>Age group approved</b>	Pre-16	16-18	18+	19+
	✓	✓	✓	✓
<b>This qualification is suitable for</b>	This qualification is aimed at candidates who have a basic knowledge of bookkeeping and is suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills. It is suitable for those expected to work autonomously in carrying out accounting tasks.			
<b>Entry requirements</b>	There are no formal entry requirements for this qualification.			
<b>Assessment</b>	Assessment of all Units is by on-demand examination (OCR set and marked assignment).			
	This qualification is pass/fail.			
	This qualification is externally assessed by OCR Assessors.			
<b>Last date to enter candidates</b>	<p>This is the operational end date for the qualification.</p> <p>We will notify you at least six months before the qualification closes for entries and this information will be available on Ofqual's register of accredited qualifications and our <a href="#">last entry/certification notification</a>.</p>			

<b>Title</b>	OCR Level 2 Award in Bookkeeping and Accounting Skills (Computerised)			
<b>OCR entry code</b>	05528			
<b>QAN</b>	501/0120/1			
<b>Level</b>	This qualification has been accredited on to the Qualifications and Credit Framework (QCF) at Level 2			
<b>Qualification structure</b>	To achieve this qualification, candidates must achieve a total of 8 credits from 3 mandatory units.			
<b>Age group approved</b>	Pre-16	16-18	18+	19+
	✓	✓	✓	✓
<b>This qualification is suitable for</b>	This qualification is aimed at candidates who have a basic knowledge of bookkeeping and is suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills. It is suitable for those expected to work autonomously in carrying out accounting tasks.			
<b>Entry requirements</b>	There are no formal entry requirements for this qualification.			
<b>Assessment</b>	Assessment of all Units is by on-demand examination (OCR set and marked assignment).			
	This qualification is pass/fail.			
	This qualification is externally assessed by OCR Assessors.			
<b>Last date to enter candidates</b>	<p>This is the operational end date for the qualification.</p> <p>We will notify you at least six months before the qualification closes for entries and this information will be available on Ofqual's register of accredited qualifications and our <a href="#">last entry/certification notification</a>.</p>			

<b>Title</b>	OCR Level 2 Certificate in Bookkeeping and Accounting Skills			
<b>OCR entry code</b>	05529			
<b>QAN</b>	501/0119/5			
<b>Level</b>	This qualification has been accredited on to the Qualifications and Credit Framework (QCF) at Level 2			
<b>Qualification structure</b>	To achieve this qualification, candidates must achieve a total of 18 credits from 9 mandatory units.			
<b>Age group approved</b>	Pre-16	16-18	18+	19+
	✓	✓	✓	✓
<b>This qualification is suitable for</b>	This qualification is aimed at candidates who have a basic knowledge of bookkeeping and is suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills. It is suitable for those expected to work autonomously in carrying out accounting tasks.			
<b>Entry requirements</b>	There are no formal entry requirements for this qualification.			
<b>Assessment</b>	Assessment of all Units is by on-demand examination (OCR set and marked assignment).			
	This qualification is pass/fail.			
	This qualification is externally assessed by OCR Assessors.			
<b>Last date to enter candidates</b>	<p>This is the operational end date for the qualification.</p> <p>We will notify you at least six months before the qualification closes for entries and this information will be available on Ofqual's register of accredited qualifications and our <a href="#">last entry/certification notification</a>.</p>			