

Unit Title: **Preparing and processing bookkeeping documents**  
 OCR unit number: M1  
 Level: 1  
 Credit value: 1  
 Guided learning hours: 3  
 Unit reference number: M/600/8740

### Unit purpose and aim

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The purpose of this unit is to develop the learners' skills in processing credit sales and purchase documents.

Learning outcomes	Assessment criteria	Knowledge, understanding and skills
<p><b>The learner will:</b></p> <p>1 Process sales invoices and credit notes</p>	<p><b>The learner can:</b></p> <p>1.1 Prepare sales invoices and sales credit notes from source documents</p> <p>1.2 Calculate relevant sales tax (eg VAT) and check it has been applied accurately</p> <p>1.3 Code sales invoices and credit notes</p>	<ul style="list-style-type: none"> <li>• Enter correct customer details, business name and full address</li> <li>• Enter correct invoice and credit note numbers, dates, order numbers, reason for return</li> <li>• Enter correct quantities, product code, description and unit price</li> <li>• Carry out accurate calculations</li> <li>• Calculate Value Added Tax</li> <li>• Accurately total invoices and credit notes</li> </ul>
<p>2 Process supplier invoices and credit notes</p>	<p>2.1 Check the accuracy of supplier invoices and credit notes against purchase orders, goods received and delivery notes</p>	<ul style="list-style-type: none"> <li>• Check supplier invoices against purchase orders and delivery notes</li> <li>• Check quantities, product code, description, unit price and calculations are accurate</li> </ul>

Learning outcomes	Assessment criteria	Knowledge, understanding and skills
	2.2 Check that agreed trade and bulk discounts have been applied accurately  2.3 Code supplier invoices and credit notes	<ul style="list-style-type: none"> <li>• Check trade and/or bulk discounts have been correctly calculated and accurately applied</li> <li>• Check supplier invoices are coded with correct purchase order number</li> <li>• Identify any errors and indicate reason if supplier invoices cannot be processed for payment</li> <li>• Check supplier credit notes against goods returned notes</li> <li>• Check quantities, product code, description, unit price and calculations are accurate</li> <li>• Check trade and/or bulk discounts have been accurately calculated and correctly applied</li> <li>• Check supplier credit notes are coded with correct purchase order number</li> <li>• Identify any errors and indicate reason if supplier credit notes cannot be processed</li> </ul>

## Assessment

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Assessment will consist of candidates completing a 45 minute assignment set and marked by OCR. There will be 10 minutes reading time before the 45 minute assignment starts. The assignment may be taken at any time convenient to the centre and the candidate, but must be taken under examination conditions.

Results will be graded Pass or Fail.

## Evidence requirements

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Candidates must complete the assignment for this unit within the stated fault tolerances in order to satisfy the evidence requirements.

## Guidance on assessment and evidence requirements

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All elements included in the 'Knowledge, understanding and skills' section can be included in the assignment.

## Details of relationship between the unit and national occupational standards

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This unit was developed from the national occupational standards for Accountancy and Finance.

## Additional information

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For further information regarding administration for this qualification, please refer to the OCR document '*Admin Guide: Vocational Qualifications*' (A850) on the OCR website [www.ocr.org.uk](http://www.ocr.org.uk) .