

| | |
|------------------------|--|
| Unit Title: | Prepare and record sales and purchase documents using a computerised system |
| OCR unit number: | C2 |
| Level: | 1 |
| Credit value: | 2 |
| Guided learning hours: | 15 |
| Unit reference number: | D/601/3643 |

Unit purpose and aim

For the learner to have a clear understanding of the principles and procedures relating to editing and maintaining the ledgers of a company within a computerised accounting package.

For the learner to have a clear understanding of the principles and procedures related to the creation of business documents.

| Learning outcomes | Assessment criteria | Knowledge, understanding and skills |
|---|--|--|
| <p>The learner will:</p> <p>1 Be able to enter and/or restore data using a computerised accounting package</p> | <p>The learner can:</p> <p>1.1 Enter and/or restore data accurately, for example:-</p> <ul style="list-style-type: none"> • Company name and address • Financial year • Program date • Customer details • Supplier details • Nominal accounts • VAT scheme | <p>Enter, restore or amend:</p> <ul style="list-style-type: none"> • Company name • Company address • Financial year • Program (software) date • Customer reference • Customer name • Customer address • Customer trade discount • Customer default nominal account • Supplier reference • Supplier name • Supplier address • Nominal account reference • Nominal account name • VAT scheme |

| Learning outcomes | Assessment criteria | Knowledge, understanding and skills |
|---|---|---|
| 2 Be able to prepare financial documents to be sent to credit customers | 2.1 Use appropriate source documents to prepare service invoices and credit notes to include sales tax (eg VAT) and trade discount 2.2 Update the appropriate ledgers | <ul style="list-style-type: none"> • Customer account • Invoice/credit note format • Invoice/credit note reference • Invoice/credit note date • Stock or service details • Stock or service quantity • Stock or service unit price • Customer trade discount • Customer default nominal account • VAT rate • Update the appropriate ledgers • Produce an update ledger report |
| 3 Be able to record supplier invoices and credit notes | 3.1 Enter information taken from invoices and credit notes into the correct supplier accounts, using the correct nominal code, date, appropriate reference and details | <ul style="list-style-type: none"> • Supplier account • Reference • Date • Nominal code • Details • Net amount • Tax (VAT) code • Tax (VAT) amount |
| 4 Be able to process monies paid to suppliers | 4.1 Allocate cheques to the correct supplier to include full payments, part payments, payments on account and payments taking into account credit notes 4.2 Enter the correct reference and date | Payments are allocated: <ul style="list-style-type: none"> • To the correct account • To the correct invoice(s) • Take into account credit note(s) • As full payment • As part payment • As payment on account Enter correct information for monies paid: <ul style="list-style-type: none"> • Reference • Date |

| Learning outcomes | Assessment criteria | Knowledge, understanding and skills |
|---|---|---|
| 5 Be able to process monies received from customers | 5.1 Allocate cheques received to the correct customer to include full payments, part payments, payments on account and payments taking into account credit notes 5.2 Enter the correct reference and date | Payments received are allocated: <ul style="list-style-type: none"> • To the correct account • To the correct invoice(s) • Taking into account credit note(s) • As full payment • As part payment • As payment on account Enter correct information for monies received: <ul style="list-style-type: none"> • Reference • Date |
| 6 Be able to maintain the petty cash account | 6.1 Introduce or restore a petty cash float 6.2 Enter petty cash voucher and receipt details ensuring that they are coded to the correct nominal code 6.3 Calculate the tax element (eg VAT) where the gross amount and rate of tax is given for both payments and receipts | <ul style="list-style-type: none"> • Introduce a petty cash float • Calculate the balance to restore a petty cash float • Restore a petty cash float <ul style="list-style-type: none"> • Petty cash account • Processing type; payment or receipt • Reference • Date • Nominal account • Details <ul style="list-style-type: none"> • Gross amount • Net amount • Tax code • Calculate tax amount |

| Learning outcomes | Assessment criteria | Knowledge, understanding and skills |
|--|---|--|
| 7 Be able to produce reports using selection criteria and parameters | 7.1 Produce a variety of routine reports using correct selection criteria and parameters, for example:- <ul style="list-style-type: none"> • Customer and Supplier Invoices and Credit Notes • Customer and Supplier Histories/Activity Reports • Aged Debtor and Aged Creditor Analysis • Nominal Account Histories/Activity Reports • Remittance Advice Notes • Customer Statements • Audit Trail • Trial Balance | <ul style="list-style-type: none"> • Customer address list • Supplier address list • Customer invoices and credit notes • Update ledger report • Service invoice/credit note report • Customer histories/activity report • Supplier histories/activity report • Aged debtors' analysis • Aged creditors' analysis • Nominal account histories/activity reports • Remittance advice notes • Customer statements • Audit trail • Trial balance |

Assessment

Assessment will consist of candidates producing specified printed reports within a 1 hour 30 minute assignment set and marked by OCR. There will be 10 minutes reading time before the 1 hour 30 minute assignment starts. The assignment may be taken at any time convenient to the centre and candidate, but must be taken under examination conditions.

Results will be graded Pass or Fail.

Evidence requirements

Candidates must complete the OCR assignment for this unit within the designated fault tolerances. Candidates **must** carry out all their own printing.

Guidance on assessment and evidence requirements

The assignment is not software specific. Candidates must use the nominal accounts specified and must not create, amend or use any other nominal accounts unless instructed to do so.

Candidates must ensure their name is shown on each submitted report.

A copy of the Tutor Set-up must be sent with each completed batch of scripts dispatched to the Examiner-Moderator.

All elements included in the 'Knowledge, Understanding & Skills' section can be included in the Assignment, but may be varied from one assignment to another.

Details of relationship between the unit and national occupational standards

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

Resources

Equipment:

- Bookkeeping/accounting software that enables candidates to meet the assessment criteria. OCR will not make allowances for software that does not permit candidates to achieve the objectives as specified.
- Printer
- Stationery: A4 plain paper will be required

Administration guidance

In order to ensure that the equipment will allow candidates to meet the assessment criteria, centres must ensure that tutors work the assignments in advance of assessment, using the chosen software and hardware.

Additional information

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 .