

Unit Title: **Apply management accounting techniques in the workplace**

OCR unit number:	41
Sector unit number:	PS12
Level:	4
Credit value:	8
Guided learning hours:	80
Unit reference number:	K/505/4587

Unit aim and purpose

By completing this unit the learner will be able to apply management accounting techniques in accordance with their employer's policies and procedures.

Learning Outcomes	Assessment Criteria
<p>The Learner will:</p> <p>1 Be able to process accounting entries in line with employer policies and procedures</p>	<p>The Learner can:</p> <p>1.1 Calculate and process depreciation entries accurately and in line with employer policies and procedures</p> <p>1.2 Calculate and process accrual entries accurately and in line with employer policies and procedures</p> <p>1.3 Calculate and process prepayment entries accurately and in line with employer policies and procedures</p>
<p>2 Be able to reconcile balances in line with employer policies and procedures</p>	<p>2.1 Reconcile debtor (accounts receivable) balances in accordance with employer policies and procedures</p> <p>2.2 Reconcile creditor (accounts payable) balances in accordance with employer policies and procedures</p> <p>2.3 Reconcile bank balances in accordance with employer policies and procedures</p>
<p>3 Be able to produce management accounting information and reports in line with employer policies and procedures</p>	<p>3.1 Extract relevant figures from ledgers</p> <p>3.2 Present information and reports in line with employer policies and procedures</p> <p>3.3 Explain the key message being conveyed by the information or report produced</p>

Assessment

This unit is internally assessed by the centre and externally moderated by OCR.

Evidence requirements

Candidates must produce evidence that meets all of the Assessment Criteria.

It is not necessary for candidates to meet all the criteria every time they carry out an activity, but **it is necessary that all candidates produce evidence to demonstrate they have met all assessment criteria.** There must be sufficient evidence for centre assessors to be able to confirm that the candidate is competent in their working environment.

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.