Qualification awaiting accreditation

CAMBRIDGE OCR

Sample assessment material

Cambridge OCR Level 3 V Level in Accounting and Finance

H102

Unit F067: Making financial decisions

Version 0.1 | November 2026

ocr.org.uk/V Levels

Introduction

This is a sample assessment material (SAM). It is an example Cambridge OCR-set assignment published alongside the specification. It is designed to show the style and tasks you can expect from our set assignments.

As the qualification develops, we may update the set assignment template. To help you get the most from this SAM, we also provide two supporting resources:

- **Assessment story** – this explains the structure of the qualification and our approach to both examined and non-exam assessment.
- **Student guide to NEA assignments** – this provides a summary for your students of key points about their Cambridge OCR-set assignments, including the importance of avoiding plagiarism.

Summary of updates

Section	Change	Version	Date
N/A	First draft – Awaiting accreditation.	0.1	November 2026

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Cambridge OCR-set Assignment

Sample Assessment Material

Cambridge OCR Level 3 V Level in Accounting and Finance

Unit F067: Making financial decisions

Scenario Title: Li King Plumbing Services

Valid for assessment from <month> 20XX to 20XX.
For use by students beginning the qualification in <month> 20XX.

This is a sample Cambridge OCR-set assignment which should only be used for practice**.**

This assignment **must not** be used for live assessment of students.

The live assignments will be available on our secure website, 'Teach Cambridge'.

The Cambridge OCR administrative codes linked to this unit are:

- unit entry code F067
- certification code H102

The regulated qualification numbers linked to this unit are:

XXX/XXX/X

Duration

About

- 15 hours of supervised time (GLH)
  (work that **must** be completed under teacher supervised conditions)

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Tasks for students and marking criteria

Unit F067: Making financial decisions

Scenario Title: Li King Plumbing Services

Valid for assessment from <month> 20XX to <month> 20XX.
For use by students beginning the qualification in <month> 20XX.

Scenario

Li King Plumbing Services provides domestic plumbing, boiler servicing and emergency call-out services to households and small landlords across the local area. Li is a sole trader. He works on his own and does not employ any other staff.

The business has operated for eight years and earned a strong reputation for reliability, value for money and quality workmanship. Consequently, the number of customer jobs completed has risen steadily over the past five years and is forecast to grow by at least 5% annually for the next four years.

Li currently uses an ageing diesel van to transport tools, materials and replacement parts. There have been a few occasions in recent weeks where the van has broken down, and this is beginning to cause Li problems including:

- being unable to quote on work from prospective customers
- letting customers down, and losing work to competitors
- arriving to complete work later than agreed
- putting the work he completes as a subcontractor on building sites at risk.

All of this is beginning to affect the reputation that Li has built for reliability and high standards of work. He has started to see a small number of negative comments about his business on social media.

To protect the reputation of his business, Li is considering replacing his van. He would like guidance before making a financial decision. He estimates that his current van, which is an asset owned by the business, could be sold for around £500.

To advise Li, you **must** use the following ‘financial statement spreadsheet tool’, which contains the financial records for the last reporting period (2026/27), along with forecasts for the next 4 accounting periods:

- Li King Plumbing Services Accounts.

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Task 1

Review financial information and research financial options

Topics A and B are assessed in this task.

You must research **three** different options available to Li if he decides to replace his van. Your research will be used to provide all of the financial information that will be required to make a recommendation in later tasks.

The task is to:

a) Explain the financial and non-financial factors that must be considered in obtaining a replacement van.

b) Refer to the financial statement spreadsheet tool provided. Interpret the financial statement extracts to analyse the financial position of Li King Plumbing Services.

c) Research **three** different financial options available to Li if he decides to replace the existing van.

d) For each financial option researched input your findings into the 'financial statement spreadsheet tool' on tab 2 'Data'. You should save a copy of the spreadsheet tool for each option, to refer to in task 2.

Your evidence **must** include:

- A written summary.
- A list of sources and relevant information used.
- A saved version of the 'financial statement spreadsheet tool' for each research finding.

Total marks for Task 1: 18 marks

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Marking criteria and guidance – Task 1

Task 1a	**Explain** the financial and non-financial factors that must be considered [AO1.2x2; AO2.2x4]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant financial and/or non-financial factor with a **brief** explanation.
	2	**Secure:**	**More than one** relevant financial and/or non-financial factor with **brief** explanations.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** financial and non-financial factors with **clear** explanations.
	4	**Secure:**	**Balanced** coverage of the **main** financial and non-financial factors with **clear** explanations.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** financial and non-financial factors with **detailed** explanations.
	6	**Secure:**	**Balanced** coverage of **all relevant** financial and non-financial factors with **detailed** explanations.
Assessment guidance: • Students could use content from Topics A4 and A5.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

Task 1b	**Analyse** the financial position of an organisation using **financial statement extracts** [AO2.2x2; AO2.5x2; AO3.2x2]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant financial statement extract is used with **brief** analysis.
	2	**Secure:**	**More than one** relevant financial statement extract is used with **brief** analysis for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** financial statement extracts with **clear** analysis.
	4	**Secure:**	**Balanced** coverage of the **main** financial statement extracts with **clear** analysis.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** financial statement extracts with **detailed** analysis.
	6	**Secure:**	**Balanced** coverage of **all relevant** financial statement extracts with **detailed** analysis.
Assessment guidance: • If the student decides to support their analysis with any additional calculations, they need to show their workings. • An extract refers to a meaningful piece of information from a financial statement in the given 'financial statement spreadsheet tool'. • Students could use content from Topics B1 and B3.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Task 1c	**Explain** financial options researched [AO2.2x3 marks] **(S)**	
Response level	**Mark**	**Marking Criteria**
Mark Band 1	**1**	**Basic** explanation of a financial option researched.
Mark Band 2	**2**	**Clear** explanation of financial options researched. **(S)**
Mark Band 3	**3**	**Detailed** explanation of financial options researched. **(S)**
Assessment guidance: • Synopticity – students need to draw from knowledge and understanding from across the course of study. **(S)** • Students could use content from Topic A3 and F066 Topic E1		

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

Task 1d	**Generate** financial statement information using the 'financial statement spreadsheet tool'. [AO2.4]	
Response level	**Mark**	**Marking Criteria**
Mark Band 1	**1**	Financial information input with **limited accuracy**.
Mark Band 2	**2**	Financial information input is **mostly accurate.**
Mark Band 3	**3**	Financial information input **is accurate**.
Assessment guidance: • Errors of input will not necessarily impact on later tasks. (Own figure rule). • Students could use content from Topics B1 and B2.		

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Task 2

Analyse financial information, risks and decisions

Topics A, B and C are assessed in this task.

You must now use the 'financial statement spreadsheet tool' provided to analyse the financial and non-financial implications of each of the options that you researched in **Task 1**. You must then recommend which option Li should use to obtain a replacement van.

The task is to:

a) Use the information you generated in **Task 1(d)** to summarise the forecasted changes to the financial position of Li King Plumbing Services over the next **four** years.

b) Compare the **three** financial options by analysing the financial and non-financial impacts on Li King Plumbing Services.

c) Justify which financial decision you would recommend to Li King Plumbing Services based upon the financial data.

d) Explain how any assumptions, estimates and judgements might affect your financial decision.

Your evidence **must** include:

- Annotated screenshots showing the analysis of changes in the spreadsheet tool.
- A written summary of the financial impact of each option.

Total marks for Task 2: 24 marks

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Marking criteria and guidance – Task 2

Task 2a	**Summarise** the **forecasted changes** to the organisation's financial position [AO2.3x3; AO2.5x3]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant forecasted change to the organisation's financial position with a **brief** summary.
	2	**Secure:**	**More than one** relevant forecasted change to the organisation's financial position with a **brief** summary.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** forecasted changes from the different financial options, with **clear** summary.
	4	**Secure:**	**Balanced** coverage of the **main** forecasted changes from the different financial options, with **clear** summary.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** forecasted changes from the different financial options, with **detailed** summary.
	6	**Secure:**	**Balanced** coverage of **all relevant** forecasted changes from the different financial options, with a **detailed** summary.
Assessment guidance: • Students could use content from Topics A4 and B1 and B2.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Task 2b	**Analyse** financial options by considering **financial and non-financial impacts** [AO2.2x3; AO3.2x3]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant financial or non-financial impact of the different financial options with a **brief** analysis.
	2	**Secure:**	**More than one** relevant financial and non-financial impact of the different financial options with a **brief** analysis.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** financial and non-financial impacts of different financial options, with **clear** analysis.
	4	**Secure:**	**Balanced** coverage of the **main** financial and non-financial impacts of different financial options, with **clear** analysis.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** financial and non-financial impacts of different financial options, with **detailed** analysis.
	6	**Secure:**	**Balanced** coverage of **all relevant** financial and non-financial impacts of different financial options, with **detailed** analysis.
Assessment guidance: • If the student decides to support their analysis with any additional calculations, they need to show their workings. • Students could use content from Topics A4, A5, C1, C2 and C3.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Task 2c	**Justify** a financial decision using **financial data** [AO2.5x2; AO3.3x4]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** piece of financial data is used with a **brief** justification.
	2	**Secure:**	**More than one** piece of financial data is used with a **brief** justification for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** pieces of financial data used with **clear** justification.
	4	**Secure:**	**Balanced** coverage of the **main** pieces of financial data used with **clear** justification.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** pieces of financial data used with **detailed** justification.
	6	**Secure:**	**Balanced** coverage of **all relevant** pieces of financial data used with **detailed** justification.
Assessment guidance: • Students could use content from Topics C1, C2 and C3.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

Task 2d	**Explain** how **assumptions, estimates and judgements** affect financial decisions [AO1.3x2; AO2.1x2; AO3.1x2]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant **assumption, estimate or judgement** with a **brief** explanation.
	2	**Secure:**	**More than one** relevant **assumption, estimate or judgement** with a **brief** explanation for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main assumptions**, **estimates and judgements** with **clear** explanations.
	4	**Secure:**	**Balanced** coverage of the **main assumptions**, **estimates and judgements** with **clear** explanations.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant assumptions**, **estimates and judgements** with **detailed** explanations.
	6	**Secure:**	**Balanced** coverage of **all relevant assumptions**, **estimates and judgements** with **detailed** explanations.
Assessment guidance: • Students could use content from Topic A6.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Task 3

Evaluate a financial decision

Topic D is assessed in this task.

You must review your findings and communicate clear recommendations to Li King Plumbing Services.

The task is to:

a) Communicate your recommendation to Li King Plumbing Services, detailing the proposed solution, explaining the reasons for the financial decision and how it meets the organisational objectives and stakeholder expectations.

b) Assess the anticipated impacts of the other considerations that may affect your recommended financial decision and how these could be managed.

c) Evaluate the financial impacts that your recommended decision could have on Li King Plumbing Services.

Your evidence **must** include:

- Your recommendation.
- An evaluation of your recommendation.

Total marks for Task 3: 18 marks

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Marking criteria and guidance – Task 3

Task 3a	Communicate how a financial decision meets the organisational **objectives and stakeholder expectations** [AO2.3x3; AO3.1x3]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One objective or expectation** being met by a financial decision is communicated **briefly**.
	2	**Secure:**	**One objective and one expectation** being met by a financial decision are communicated **briefly**.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of **more than one objective and expectation** that are met by a financial decision are communicated **clearly**.
	4	**Secure:**	**Balanced** coverage of **more than one objective and expectation** that are met by a financial decision are communicated **clearly**.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of the **main objectives and expectations** that are met by a financial decision are communicated in **detail**.
	6	**Secure:**	**Balanced** coverage of **the main objectives and expectations** are met by a financial decision are communicated in **detail**.
Assessment guidance: • Students could use content from Topic D1.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Task 3b	**Assess** the **other considerations** that may affect a recommended financial decision and **suggest** how they can be **managed**. [AO1.3x2; AO3.3x4]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** consideration of a financial decision is assessed with a **brief** suggestion of how it can be managed.
	2	**Secure:**	**More than one** consideration of a financial decision is assessed with a **brief** suggestion of how they can be managed.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** considerations of a financial decision with **clear** suggestions as to how they can be managed.
	4	**Secure:**	**Balanced** coverage of the **main** considerations of a financial decision with **clear** suggestions as to how they can be managed.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** considerations of a financial decision with **detailed** suggestions as to how they can be managed.
	6	**Secure:**	**Balanced** coverage of **all relevant** considerations of a financial decision with **detailed** suggestions as to how they can be managed.
Assessment guidance: • Students could use content from Topic D2.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

Task 3c	**Evaluate** the **financial impacts** of a decision [AO3.2x3; AO3.3x3]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** financial impact with a **brief** evaluation.
	2	**Secure:**	**More than one** financial impact with a **brief** evaluation for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** financial impacts with **clear** evaluation.
	4	**Secure:**	**Balanced** coverage of the **main** financial impacts with **clear** evaluation.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** financial impacts with **detailed** evaluation.
	6	**Secure:**	**Balanced** coverage of **all relevant** financial impacts with **detailed** evaluation.
Assessment guidance: • Students could use content from Topics D1 and D2.			

If your work does not meet Mark Band 1 criteria, you will be awarded zero marks for this part of this task.

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Command words and performance indicators

Command word	Definition
Adapt	Change to make suitable for a new use or purpose.
Analyse	Break information into parts and consider relationships, patterns or characteristics to interpret meaning or suggest impacts using a logical chain of meaning.
Assess	Consider factors that apply and which are the most important or relevant.
Calculate	Work out a numerical answer using appropriate methods.
Choose	Provide an answer from appropriate options.
Complete	Finish a task by adding to given information.
Compare	Provide details about the similarities and differences between two or more items, situations or actions.
Create	Produce an output or artefact in response to a task or problem.
Describe	Give an account that includes all the relevant characteristics, qualities or events.
Draw	Produce a diagram/sketch/graph with sufficient detail to show the answer.
Evaluate	Make a judgement about value, importance or effectiveness, using evidence to support your answer.
Examine(d)	To look at or scrutinise in detail.
Explain	Give reasons for and/or causes of something; make something clear by giving information.
Interpret	Use given information to translate meaning, patterns or relationships.
Justify	Make and support a judgement or offer an opinion using evidence and reasoning.
Measure	Establish a value using a suitable measuring instrument and/or technique.
Outline	Give a short account or summary of the main points.
Plan	Consider, set out and communicate what is to be done.
Plot	Indicate specific feature or locations on given source material.
Recommend	Put forward a supported judgment.
Research	Do a detailed study in order to discover (new) information or reach a (new) understanding.

Sample

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Set up	Prepare a system or set of equipment for operation.
Suggest	Give possible solutions or ideas for consideration.
Summarise	To sum up or give a short account in your own words.
Use	Apply the information provided or apply prior learning of knowledge, understanding and/or skills. Put acquired skills and methods into action for a given purpose.

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Performance indicator	Definition
Basic	Covers only the main elements, with little or no explanation, detail or application.
Limited	Narrow range; only the more obvious or simplistic aspects are covered.
Simple	Uses a straightforward approach involving few elements and little complexity.
Partial/partially • **appropriate** • **complete** • **accurate**	Includes some of the required elements, but has: • important gaps or unsuitable elements • important parts are missing or unfinished • errors or unclear points
(with/in) Some detail	Includes relevant supporting information beyond the basic points but lacks sustained breadth or depth.
Mostly • **appropriate** • **complete** • **accurate**	Generally relevant and suitable for the purpose, with: • Only minor unsuitable elements • Only minor omissions • Minor errors/unclear points which do not affect overall response
Clear	Easy to understand and organised in a logical order
Effective	Achieves the intended purpose through relevant selection, application or communication.
Developed	Extend and explain ideas using relevant support or examples
Reasoned	Support conclusions or decisions with logical explanation and relevant evidence or principles
Justified/Considered	Takes account of relevant factors, evidence or viewpoints before reaching a judgement, response or opinion.
Detailed	Substantial, specific and relevant information that explores points beyond a general outline.
Comprehensive	Broad and deep coverage of all, or nearly all, relevant aspects.
Thorough	Covers the relevant material carefully and systematically, with key points explored fully.
Appropriate	Suitable for the purpose, context or task throughout
Complete	Includes all required elements, with no important omissions.
Accurate	Correct and precise throughout, no errors or misleading information

Sample

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