Qualification awaiting accreditation

CAMBRIDGE OCR

Sample assessment material

Instructions for teachers

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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Sample assessment material

Instructions for teachers

Cambridge OCR Level 3 V Level in Accounting and Finance

Unit F067: Making financial decisions

Scenario Title: Li King Plumbing Services

These are the instructions for teachers to accompany the sample Cambridge OCR-set assignment.

For use by students beginning the qualification in <month> 20XX.

The Cambridge OCR-set assignment is valid for assessment from <month> 20XX to <month> 20XX.

Marks must be submitted by 15 May 20XX.

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

Sample

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Sample

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Information and instructions for teachers

Using the Cambridge OCR-set assignment

The assignment for students for this unit will be available on Teach Cambridge from <month> 20XX. The dates for which the assignment may be used for assessment are on the front cover.

The assignment is available to support teacher preparation and planning.

We have estimated that this assignment will take about 15 hours of supervised time to complete.

You **must not** share the assignment with students before the live assessment sessions you have scheduled. Students are expected to complete several weeks of teaching and preparation before beginning the assessment and this should be focussed on the unit content, not the live assignment.

You must keep the assignment secure before assessment sessions begin. When planning, you must define the full period during which students will complete the assignment. Students must not have access to the assignment outside this period, unless they are completing a reattempt in accordance with the reattempt arrangements.

You must ensure that you have completed assessment and all internal processes by 15 May 20XX.

The assignment provides a scenario and set of related tasks.

- Task 1 will require students to: review financial information and research financial options.
  We estimate this task will take 5 hours to complete.

- Task 2 will require students to: analyse financial information and risks to make a decision.
  We estimate this task will take 7 hours to complete.

- Task 3 will require students to: evaluate a financial decision
  We estimate this task will take 3 hours to complete.

The assignment:

- Is written so that students have the opportunity to meet the requirements of all marking criteria for the unit.
- Will tell students if their evidence must be in a specific format. If the task does not specify a format, students can choose the format to use.
- **Must** be completed under teacher supervision. Any unsupervised time allowed will be stated below and explained in the assessment guidance.
- Contains 2 synoptic marks. These are indicated with an **(S)**.

Sample

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You **must**:

- Use a Cambridge OCR-set assignment for summative assessment of students.
- Familiarise yourself with the marking criteria and assessment guidance for the tasks. These are given at the end of each student task. They are also with the unit content in **Section 3** of the Specification.
  Assessment guidance is only given where additional information is needed. There might not be assessment guidance for each criterion.
- Read and understand **all** the rules and guidance in **Section 5** of the Specification **before** your students start the set assignment.
- Make sure that your students complete the tasks and that you assess the tasks fully in line with the rules and guidance in **Section 7** of the Specification.
- Give your students the **Accounting and Finance Student guide to NEA assignments before** they start the assignment.

You **must not**:

- Use live Cambridge OCR-set assignments for practice or formative assessment. This sample assessment material **can** be used for practice or formative assessment.
- Use this sample assessment material for live assessment of students.
- Allow group work for **any** task in this assignment.
- Change any part of the Cambridge OCR-set assignments or marking criteria.

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Information for delivering tasks

Task	Requirements and resources
General	Students should be aware of organisational contexts and have developed a familiarity with financial statements and other sources of financial and accounting information referenced throughout units F067 and F066. Students will need access to spreadsheet software to apply the skills that they will have practised from Topic B2 to use the 'financial statement spreadsheet tool' that is provided. Each student's investigation needs to be individual and unique from the rest of the cohort. Students may choose to explore similar financial options but, for example, investigate different financial providers of those options. You do not need to disable internet access for any task in this assignment. Students must ensure any use of the internet or any other source is fully referenced in line with the guidance provided in the Specification. Further guidance for each task is provided below.
Task 1	Students will need access to the internet to carry out research. They will also need access to spreadsheet software, and the 'financial statement spreadsheet tool' provided to complete this task. When researching different financial options, students should independently choose which options to research. The research carried out could be on a range of the different options available from Topic A3.1, and/or from a range of different sources from Topic A3.2. All relevant information relating to the chosen financial options will need to be obtained and entered into the 'financial statement spreadsheet tool'. Students should save a different copy of the 'financial statement spreadsheet tool' for each of their researched options, as well as retaining a copy of the 'financial statement spreadsheet tool' provided. These will be needed for comparisons as part of Task 2. Students must not use AI to complete this task.
Task 2	When using the different versions of the 'financial statement spreadsheet tool' students should use screenshots to highlight key changes that will help with an analytical comparison. Students must not use AI to complete this task.
Task 3	Students must not use AI to complete this task.

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