Qualification awaiting accreditation

CAMBRIDGE OCR

Sample assessment material

Cambridge OCR Level 3 V Level in Accounting and Finance

H102

Unit F068: Communicating financial information

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 F068: Communicating financial information

Scenario Title: Clothing/fashion and Entertainment

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 F068
- 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)
- 1 hour of unsupervised time
  (work that students can complete independently without teacher supervision)

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Sample

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Tasks for students and marking criteria

Unit F068: Communicating financial information

Scenario Title: Clothing/fashion and Entertainment

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

Scenario

You work as a trainee financial analyst and have been asked to prepare a report for a client who is looking to make a new investment.

The client is keen to invest in an organisation that operates in **one** of the following contexts:

- Clothing/fashion.
- Entertainment.

There are a number of criteria that the client considers before deciding whether to invest in a business.

They include:

- The financial position of the organisation that they will invest in.
- Non-financial issues that may affect the reputation of the organisation. This includes any ethical, regulatory or sustainability issues that may affect the value of their investment.

The client has requested that the report be prepared in a way that it can be shared with the Board of Directors, not all of whom have a financial background.

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Task 1

Obtain and summarise information

Topic A is assessed in this task.

You must compare **two** organisations that operate in **one** of the contexts identified in the scenario. You will use publicly available annual reports and financial statements to summarise the financial position of the **two** chosen organisations.

The task is:

a) Choose **two** suitable organisations that both operate in **one** of the contexts listed in the scenario and source publicly available information for each organisation covering the main relevant features:

- Their stated priorities or objectives.
- Their annual reports and financial statements over the last **three years.**
- References to their most recent environmental, social and governance (ESG) activities.

b) Create an information sheet for each organisation that summarises how their financial figures, including profit/loss and costs, have changed over the last **three years.**

c) Use the information to explain which stakeholder groups you think the publicly available information that you have obtained for each organisation has been written for.

Your evidence **must** include:

- A list of sources and relevant information used.
- Written summary information sheet for each organisation.
- Written explanation.

Total marks for Task 1: 18 marks

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Marking criteria and guidance – Task 1

Task 1a	**Research** the main relevant **features** of suitable organisations [AO1.1x2; AO2.2x4]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** of the main relevant features is researched with a **brief** reference to the suitability of one organisation.
	2	**Secure:**	**More than one** of the main relevant features are researched with **brief** references to the suitability of both organisations.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** relevant features with **clear** reference to the suitability of both organisations.
	4	**Secure:**	**Balanced** coverage of the **main** relevant features with a **clear** reference to the suitability of both organisations.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** features with **detailed** reference to the suitability of both organisations.
	6	**Secure:**	**Balanced** coverage of **all relevant** features with **detailed** reference to the suitability of both organisations.
Assessment guidance: • Examples of suitability may include sector, publicly available reports for three years, comparable scale and business model, and comparable reporting dates • Students could use content from Topic A1.			

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 1b	**Summarise** the **changes in the financial performance and position** of organisations across reporting periods [AO2.2x2; AO2.3x2; AO2.4x2]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant change in the financial performance and position of both organisations with a **brief** summary.
	2	**Secure:**	**More than one** change in the financial performance and position of both organisations with a **brief** summary for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** changes in the financial performance and position of both organisations, with a **clear** summary.
	4	**Secure:**	**Balanced** coverage of the **main** changes in the different financial performance and position of both organisations, with a **clear** summary.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** changes in the financial performance and position of both organisations, with a **detailed** summary.
	6	**Secure:**	**Balanced** coverage of **all relevant** changes in the financial performance and position of both organisations, with a **detailed** summary.
Assessment guidance: • Students could use content from Topics A1, A2, A3, 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 1c	**Explain** the **intended audiences** of financial information [AO1.2x3; AO2.2x3]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant intended audience with a **brief** explanation.
	2	**Secure:**	**More than one** relevant intended audience with a **brief** explanation for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** intended audiences with **clear** explanations.
	4	**Secure:**	**Balanced** coverage of the **main** intended audiences with **clear** explanations.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** intended audiences with **detailed** explanations.
	6	**Secure:**	**Balanced** coverage of **all relevant** intended audiences with **detailed** explanations.
Assessment guidance: • Students could use content from Topic B4 and C2.			

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 and communicate financial information used to make a decision

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

You must now use the research carried out in **Task 1** to analyse and compare the financial position and recent performance of the **two** organisations chosen in **Task 1**. You must then prepare to communicate your findings to the client's Board of Directors as outlined in the scenario, and recommend which organisation they invest in.

The task is to:

a) Compare the financial performance of the **two** organisations chosen in **Task 1** using financial ratios over the last **three** years.

b) Analyse the relevant influences on the performance and position of the financial results of the **two** organisations.

c) Recommend **one** of the organisations to the client, including any limitations or risks.

d) Communicate your financial analysis of the **two** organisations so that it:

- is presented in a logical and appropriate way that meets the differing needs of the client's Board of Directors.
- summarises the financial performance of the **two** organisations, indicating any factors that may affect their future performance.

Your evidence **must** include:

- Working for any calculations used.
- A review of the **three** year financial performance in an appropriate format.

Total marks for Task 2: 24 marks

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Marking criteria and guidance – Task 2

Task 2a	**Compare** the financial performance of organisations using **financial ratios** [AO1.1x3; AO2.3x1; AO2.5x2] **(S)**		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant financial ratio with a **brief** comparison of the financial performance of two organisations. **(S)**
	2	**Secure:**	**More than one** relevant financial ratio with a **brief** comparison of the financial performance of two organisations. **(S)**
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** financial ratios with a **clear** comparison of the financial performance of two organisations. **(S)**
	4	**Secure:**	**Balanced** coverage of the **main** financial ratios with a **clear** comparison of the financial performance of two organisations. **(S)**
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** financial ratios with a **detailed** comparison of the financial performance of two organisations. **(S)**
	6	**Secure:**	**Balanced** coverage of **all relevant** financial ratios with a **detailed** comparison of the financial performance of two organisations. **(S)**
Assessment guidance: • If the student decides to support their analysis with any additional calculations, they need to show their workings • Synopticity – students need to draw from knowledge and understanding from across the course of study. **(S)** • Students could use content from Topics B1 and B2 and F066 Topic **C3 (S)**			

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** the **relevant influences** on the financial results of organisations [AO**2.5x2; AO3.2x4**]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant influence with a **brief** analysis.
	2	**Secure:**	**More than one** relevant influence with a **brief** analysis of each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** influences with **clear** analysis.
	4	**Secure:**	**Balanced** coverage of the **main** influences with **clear** analysis.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** influences with **detailed** analysis.
	6	**Secure:**	**Balanced** coverage of **all relevant** influences with **detailed** analysis.
Assessment guidance: • Students could use content from Topic B3.			

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

Task 2c	**Recommend an organisation, evaluating** the **limitations and risks** when making financial judgements [AO2.1x2; AO3.3x4]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant limitation or risk of recommending **one** organisation with a **brief** explanation.
	2	**Secure:**	**More than one** relevant limitation or risk of recommending **one** organisation with a **brief** explanation of each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** limitations and risks of recommending **one** organisation with **clear** evaluation.
	4	**Secure:**	**Balanced** coverage of the **main** limitations and risks of recommending **one** organisation with **clear** evaluation.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** limitations and risks of recommending **one** organisation with **detailed** evaluation.
	6	**Secure:**	**Balanced** coverage of **all relevant** limitations and risks of recommending **one** organisation with **detailed** evaluation.
Assessment guidance: • Students could use content from Topic C4 and D4.			

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 2d	**Communicate** a summary of **financial analysis** to relevant stakeholders [AO2.3 2 marks AO3.2 4 marks]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** piece of financial analysis is communicated **briefly.**
	2	**Secure:**	**More than one** piece of financial analysis is communicated **briefly.**
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** pieces of financial analysis are communicated **effectively.**
	4	**Secure:**	**Balanced** coverage of the **main** pieces of financial analysis are communicated **effectively.**
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** pieces of financial analysis are communicated **clearly** and **effectively** in detail.
	6	**Secure:**	**Balanced** coverage of **all relevant** pieces of financial analysis are communicated **clearly** and **effectively** in detail.
Assessment guidance: • Students could use content from Topics C1, C2, C3 and C4			

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 the influences on financial reporting

Topic D is assessed in this task.

In this task you will focus on the organisation you recommended in **Task 2**.

Your manager has asked you to produce a report on the factors that may have influenced the organisation's reporting of their financial information.

The task is to:

a) Evaluate the relevant fundamental ethical principles and their impact on the financial reporting and decision-making for the organisation.

b) Explain why it is important for the organisation to comply with regulatory requirements when reporting its annual financial position.

c) Evaluate the extent to which the financial information obtained in **Task 1**, for the recommended organisation, has been framed, simplified or selectively presented and how its interpretation might impact stakeholder groups.

Your evidence **must** include:

- A report.

Total marks for Task 3: 18 marks

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Marking criteria and guidance – Task 3

Task 3a	**Evaluate** the **influences of the ethical principles** on the financial reporting and decision-making of an organisation [AO1.1x3; AO3.1x3]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant ethical influence with a **brief** evaluation.
	2	**Secure:**	**More than one** relevant ethical influence with a **brief** evaluation of each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** ethical influences with **clear** evaluation.
	4	**Secure:**	**Balanced** coverage of the **main** ethical influences with **clear** evaluation.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** ethical influences with **detailed** evaluation.
	6	**Secure:**	**Balanced** coverage of **all relevant** ethical influences with **detailed** evaluation.
Assessment guidance: • Students could use content from Topics D1, D2, D3 and D4.			

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

Task 3b	**Explain** why compliance with **regulatory requirements** is important when reporting annual financial position [AO1.2x4; AO2.4x2]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** relevant regulatory requirement with a **brief** explanation.
	2	**Secure:**	**More than one** regulatory requirement with a **brief** explanation for each.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** regulatory requirements with **clear** explanations.
	4	**Secure:**	**Balanced** coverage of the **main** regulatory requirements with **clear** explanations.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** regulatory requirements with **detailed** explanations.
	6	**Secure:**	**Balanced** coverage of **all relevant** regulatory requirements with **detailed** explanations.
Assessment guidance: • Students could use content from Topics D5, D6 and D7.			

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 3c	**Evaluate** how the **presentation of financial information** affects how it is interpreted [AO1.3x3; AO2.3x1; AO3.1x2]		
Response level	**Mark**	**Marking Criteria**	
Mark Band 1	**1**	**Just:**	**One** way that the presentation of financial information has affected how it is interpreted with a **brief** evaluation.
	2	**Secure:**	**More than one** example of ways that the presentation of financial information affects how it is interpreted with a **brief** evaluation for each way.
Mark Band 2	**3**	**Just:**	**Uneven** coverage of the **main** ways that the presentation of financial information affects how it is interpreted with **clear** evaluation of the impact on stakeholder groups.
	4	**Secure:**	**Balanced** coverage of the **main** ways that the presentation of financial information affects how it is interpreted with **clear** evaluation of the impact on stakeholder groups.
Mark Band 3	**5**	**Just:**	**Uneven** coverage of **all relevant** ways that the presentation of financial information affects how it is interpreted with **detailed** evaluation of the impact on stakeholder groups.
	6	**Secure:**	**Balanced** coverage of **all relevant** ways that the presentation of financial information affects how it is interpreted with **detailed** evaluation of the impact on stakeholder groups.
Assessment guidance: • Students could use content from Topics D2, D3, D4, D5 and D6.			

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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