Qualification awaiting accreditation

CAMBRIDGE OCR

Sample assessment material

Instructions for teachers

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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Sample assessment material

Instructions for teachers

Cambridge OCR Level 3 V Level in Accounting and Finance

Unit F068: Communicating financial information

Scenario Title: Clothing/fashion and Entertainment

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 and 1 hour of unsupervised 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: obtain and summarise information about two organisations.
  We estimate this task will take 4 hours to complete.

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

- Task 3 will require students to: evaluate the influences on financial reporting.
  We estimate this task will take 4 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 6 synoptic marks. These are indicated with an **(S)**.

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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 relevant organisational contexts from F065 Topic B1 and know organisations that offer products and/or services in the areas listed in Topic A1. Students will need to be familiar with the purpose and structure of financial statements from F065 Topic D1 and D3. They will also need to be able to apply their understanding of stakeholder groups from F066 Topic B3 to their differing information needs from Topic C2. 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	It is advised that teachers review the two organisations chosen by students to ensure that they meet the requirements of the scenario, marking criteria and guidance. Students must ensure that they have access to the annual reports and financial statements of the selected organisations covering the latest three year period, including references to the most recent environmental, social and governance (ESG) activities. Students can use AI when carrying out research into the different organisations. Research activity does not need to be supervised.
Task 2	Students must use their research from Task 1 to complete this task. When making their recommendation, students must choose one of the two organisations that they researched in Task 1. There is no set format for the communication of the three year financial analysis. Students must not use AI to complete this task.
Task 3	Students must not use AI to complete this task.

Sample

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