

# Bookkeeping and Accounting

**Level 1 Award in Bookkeeping Skills** (Manual) – 05524

**Level 1 Award in Bookkeeping Skills** (Computerised) – 05525

**Level 1 Extended Award in Bookkeeping Skills** – 05526

**Level 2 Award in Bookkeeping and Accounting Skills** (Manual) – 05527

**Level 2 Award in Bookkeeping and Accounting Skills** (Computerised) – 05528

**Level 2 Certificate in Bookkeeping and Accounting Skills** – 05529

## Key features

- *Skills-based units suitable for both entry to employment and for those already working in bookkeeping/accounting roles*
- *Flexible structure allows candidates to build individual qualifications suited to their needs*
- *On-demand OCR assignments allow centres to schedule assessments at their convenience*

## Introduction

The OCR Bookkeeping and Accounting Skills suite of qualifications provide candidates with high quality, nationally recognised qualifications. They are vocationally-related, credit-based qualifications that provide valuable opportunities for individuals to develop skills, gain underpinning knowledge and understanding, demonstrate competence in the workplace and provide progression to the accounting sector.

The qualifications have been accredited onto the Qualifications and Credit Framework (QCF) and they are endorsed by the Financial Services Skills Council (FSSC), the sector body for finance, accountancy and financial services.

## Target audience

The **OCR Level 1 Awards in Bookkeeping Skills** are aimed at those candidates who are new to bookkeeping or who wish to refresh their skills. They are suitable for those who are studying in preparation for employment in bookkeeping job roles. They are also suitable for those who are already employed in bookkeeping/data processing roles and who wish to develop their skills.

The **OCR Level 2 Awards and Certificate in Bookkeeping & Accounting Skills** build on the Level 1 Award(s) in Bookkeeping Skills. They are aimed at candidates who have a basic knowledge of bookkeeping and are suitable for those employed in a bookkeeping/data processing role wishing to further develop their bookkeeping and accounting skills. They are suitable for those expected to work autonomously in carrying out accounting tasks.

# Qualification structure

## OCR Level 1 Award in Bookkeeping Skills (Manual) – 05524

(Qualification Accreditation Number 501/0050/6)

To achieve this qualification, candidates must achieve the following 5 units (a total of 5 credits).

OCR Unit No	Unit title	Unit Accreditation No	Credit value	Level	Guided learning hours
M1	Preparing and processing book-keeping documents	M/600/8740	1	1	3
M2	Recording credit transactions	A/600/8742	1	1	4
M3	Making and receiving payments	J/600/8744	1	1	6
M4	Recording receipts and payments	L/600/8745	1	1	5
M5	Maintaining petty cash records	R/600/8746	1	1	7

## OCR Level 1 Award in Bookkeeping Skills (Computerised) – 05525

(Qualification Accreditation Number 501/0035/X)

To achieve this qualification, candidates must achieve the following 2 units (a total of 4 credits).

OCR Unit No	Unit title	Unit Accreditation No	Credit value	Level	Guided learning hours
C1	Record routine bookkeeping transactions using a computerised system	R/601/3641	2	1	15
C2	Prepare and record sales and purchase documents using a computerised system	D/601/3643	2	1	15

## OCR Level 1 Extended Award in Bookkeeping Skills – 05526

(Qualification Accreditation Number 501/0051/8)

To achieve this qualification, candidates must achieve the following 7 units (a total of 9 credits).

OCR Unit No	Unit title	Unit Accreditation No	Credit value	Level	Guided learning hours
M1	Preparing and processing book-keeping documents	M/600/8740	1	1	3
M2	Recording credit transactions	A/600/8742	1	1	4
M3	Making and receiving payments	J/600/8744	1	1	6
M4	Recording receipts and payments	L/600/8745	1	1	5
M5	Maintaining petty cash records	R/600/8746	1	1	7
C1	Record routine bookkeeping transactions using a computerised system	R/601/3641	2	1	15
C2	Prepare and record sales and purchase documents using a computerised system	D/601/3643	2	1	15

## OCR Level 2 Award in Bookkeeping and Accounting Skills (Manual) – 05527

(Qualification Accreditation Number 501/0034/8)

To achieve this qualification, candidates must achieve the following 4 units (a total of 7 credits).

OCR Unit No	Unit title	Unit Accreditation No	Credit value	Level	Guided learning hours
M6	Preparing and recording financial documentation	J/600/8758	2	2	16
M7	Maintaining and reconciling the cashbook	L/600/8759	2	2	12
M8	Processing ledger transactions and extracting a trial balance	F/600/8760	2	2	17
M9	Maintaining control accounts	K/600/8770	1	2	8

## OCR Level 2 Award in Bookkeeping and Accounting Skills (Computerised) – 05528

(Qualification Accreditation Number 501/0120/1)

To achieve this qualification, candidates must achieve the following 3 units (a total of 8 credits).

OCR Unit No	Unit title	Unit Accreditation No	Credit value	Level	Guided learning hours
C3	Process routine payments and receipts using a computerised system	A/601/3651	3	2	20
C4	Setting up accounting software to manage accounting information	F/601/3649	3	2	15
C5	Carry out stock control processes using a computerised system	F/601/3652	2	2	10

## OCR Level 2 Certificate in Bookkeeping and Accounting Skills – 05529

(Qualification Accreditation Number 501/0119/5)

To achieve this qualification, candidates must achieve the following 9 units (a total of 18 credits).

OCR Unit No	Unit title	Unit Accreditation No	Credit value	Level	Guided learning hours
M5	Maintaining petty cash records	R/600/8746	1	1	7
M6	Preparing and recording financial documentation	J/600/8758	2	2	16
M7	Maintaining and reconciling the cashbook	L/600/8759	2	2	12
M8	Processing ledger transactions and extracting a trial balance	F/600/8760	2	2	17
M9	Maintaining control accounts	K/600/8770	1	2	8
M10	Maintaining the journal	T/600/8772	2	2	15
C3	Process routine payments and receipts using a computerised system	A/601/3651	3	2	20
C4	Setting up accounting software to manage accounting information	F/601/3649	3	2	15
C5	Carry out stock control processes using a computerised system	F/601/3652	2	2	10

## Assessment

All of the units are assessed by exams (assignments) that are set and marked by OCR. Performance is graded as either Pass or Fail.

Faults will be incurred where candidates make errors in entering text (category: Text), entering numeric data (category: Numeric), performing accounting operations which require conceptual knowledge and providing specified accounting information (category: Concept). In order to achieve a Pass, candidates will be required to complete the assessment without exceeding the permitted tolerance in each of the above categories. Current fault tolerance levels are published on the OCR website.

## National accreditation and funding

These qualifications are accredited at Level 1 and Level 2 of the Qualifications and Credit Framework and may be eligible for funding under Section 96 and/or Skills Funding Agency.

## Guided learning hours

Each of the units in these qualifications is allocated a number of guided learning hours (glh) which indicates the approximate number of hours for teacher supervised or directed study time and assessment.

## Progression opportunities

The qualifications at Level 1 offer a starting point for manual and computerised bookkeeping and accounting and offer progression to OCR's Level 2 Bookkeeping & Accounting Skills qualifications.

The qualifications at Level 2 offer progression from the OCR Level 1 Award in Bookkeeping Skills and offer progression to OCR's Level 2 and 3 vocational qualifications. Candidates could also progress to qualifications with professional accounting bodies such as the AAT and CIPFA.

## Certification

Full award or unit certification is available.

The full award certificate will show the qualification title and QCA accreditation information. The unit certificate will also show the credit value of the unit achieved.

## Qualification support

OCR's website, [www.ocr.org.uk](http://www.ocr.org.uk), contains an area dedicated to these qualifications. The Centre Handbook, units, marking guidance and sample assessment materials can be downloaded from each individual qualification web page.

If you need clarification on any aspect of the assessment or administration of these qualifications, please contact OCR's Customer Contact Centre on 024 76 851509.

OCR runs a regular programme of training workshops for tutors, assessors and verifiers. For more details, please see the Training link of the Bookkeeping and Accounting web pages or contact OCR's Training and Customer Support Team on 024 76 496398.

## What to do next?

To seek approval to offer this qualification, please apply on-line following the step-by-step guide to applying for approval for vocational qualifications indicated on our 'Centre Approval' webpage.

You might be interested to know that OCR staff are available to help with any aspect of setting up a vocational assessment centre. Through an advisory telephone call or a centre visit, we can assist, not only with the completion of the form, but also provide advice on the following areas:

- identifying potential learners and marketing opportunities
- meeting OCR requirements
- identifying resourcing levels, both in terms of staff and equipment
- the documents you might need for the benefit of the learners and a smooth running centre operation.

For further information, please get in touch with our **Customer Contact Centre** by phone: **(024 76 851509)**; email: [vocational.qualifications@ocr.org.uk](mailto:vocational.qualifications@ocr.org.uk); or in writing: OCR Customer Contact Centre, OCR, Coventry Office, Westwood Way, Coventry, CV4 8JQ.

A summary of how the approval process works is provided in our **Admin Guide for Vocational Qualifications** (publication ref. code: A850). Our **Fees Booklet** (publications ref. code: A250) lists the charges for centre evaluation, learner entries and certification. Both publications are available to download from our website [www.ocr.org.uk](http://www.ocr.org.uk)

[www.ocr.org.uk](http://www.ocr.org.uk)

OCR customer contact centre

### Vocational qualifications

Telephone 024 76 851509

Facsimile 024 76 851633

Email [vocational.qualifications@ocr.org.uk](mailto:vocational.qualifications@ocr.org.uk)

### General qualifications

Telephone 01223 553998

Facsimile 01223 552627

Email [general.qualifications@ocr.org.uk](mailto:general.qualifications@ocr.org.uk)

*For staff training purposes and as part of our quality assurance programme your call may be recorded or monitored.*

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