

## Vocational qualifications are changing: the QCF

In the last two editions of the IAB Centre Update we have tried to keep you informed of Qualification and Credit Framework (QCF) developments as this new range of qualifications will replace our existing qualifications from 1st September 2010. In this current edition you will find a comprehensive list of IAB QCF qualifications, including fees and a breakdown of the assessment methods. You will also find more specific information appertaining to the qualifications broken down into:

- Bookkeeping
- Computerised Bookkeeping
- Computerised Accounting for Business
- Payroll

### How does the QCF work?

Every unit and qualification in the new framework will have a credit value (where one credit represents 10 hours of learning time). There are three different sizes of qualification:

- awards (1 to 12 credits)
- certificates (13 to 36 credits)
- diplomas (37 credits or more)

The title of every qualification within the new framework will contain details of the size (award/certificate/diploma), level of difficulty (Entry to level 8) and general content of the qualification. Qualifications consist of units which are known as 'shared' because any other QCF recognised Awarding Organisation can use them. Therefore if a candidate has successfully completed a unit which belongs to a different qualification they will be able to transfer this credit and therefore not have to repeat the unit. There is more information about the Personal Learner Record within the article on Unique Learner Numbers and the Personal Learner Record.

### Is the IAB prepared for this change?

The IAB was one of the first Awarding Organisations to obtain the crucial QCF recognition status which is the first step to being allowed to submit units and qualifications into the QCF. This then allows the qualifications to become fully accredited.

The Financial Services Skills Council (FSSC) nominated the IAB to be the lead body in the creation of bookkeeping units and for levels 1 and 2 in payroll. All the units have now been created and the FSSC has approved a number of qualifications which the IAB are in the process of obtaining accreditation for use in



September 2010. The good news for IAB centres, is that the IAB has been allowed to develop 'competence' qualifications which recognise the knowledge and skills that employers require in bookkeeping and payroll.

The Financial Services Skills Council (FSSC) have supported and approved the following competence based IAB QCF qualifications:

- L2 Certificate in Book-keeping
- L3 Certificate in Book-keeping
- L2 Certificate in Payroll
- L3 Certificate in Payroll

We have also developed a number of 'Applied' qualifications which for the first time allow both manual and computerised skills to be studied together within the one qualification. We understand that as the bookkeeping qualifications are classed as 'full', they will also be fundable.

### How will it affect IAB accredited centres?

As an IAB accredited centre there will be additional information we will require from you to enable you to operate within the QCF. A supplementary QCF accreditation document has already been approved by the regulator and it will be sent out to centres with additional details once all the qualifications have been accredited. You will need to have arrangements in place to obtain Unique Learner Numbers and the article on Unique Learner Numbers (ULN's) and the Personal Learner Record gives information on how ULN's can be obtained (see page 7).

## The IAB and the QCF: position in the middle of May 2010

Graham Ward is the 'Head of Qualifications and Standards' at the IAB. He comments: "It has been a very challenging period since we first started our involvement with the Qualification and Credit Framework (QCF) in March 2009. During this time we have led other awarding bodies in the creation of units which reflect the new accounting and payroll standards. The Financial Services and Skills Council (FSSC) has allowed us to create 'competence' based qualifications in both bookkeeping and payroll and also have given their support to the continuation of our smaller skills based qualifications

which centres have been used to offering. They have also seen the wisdom in allowing us to combine manual skills with computerised skills, which has led to a new form of 'Applied' qualification. Progress has been quite rapid, to the point that at the time of writing most of our QCF qualifications have been accredited and the remainder are well on their way. We have almost finished writing the Sample Assessment Material (SAM) and once moderated this should be available by the middle of June. In this edition of Centre Update, we have done

our utmost to provide you with essential detail of both the workings of the QCF and the content, assessment, registration requirements and fee structure for our new qualifications. So far so good, but we are under no illusion that there will be challenges ahead for both the IAB and its accredited centres. We are extremely keen to see the QCF introduced smoothly and to this extent if I or any other members of the Education team at the IAB can assist you then please do not hesitate to contact us. Our contact details appear on page 2 of this edition."

## Details of assessments, registration and fees for new IAB QCF qualifications

There are changes to the IAB QCF qualifications for a number of reasons:

1. We have been allowed to develop 'competence' based qualifications which by definition include all the necessary knowledge and skills units for that level of bookkeeping or payroll competence. Therefore this results in larger qualifications.
2. We have been allowed to develop 'applied' qualifications which include both the manual and computerised units at that level. Therefore any of the applied qualifications are exactly the same as the addition of the manual (and in one case practical) and computerised versions of qualifications at that level. This again results in larger qualifications.
3. Each unit and Learning Outcome within a qualification has to be assessed and therefore we have had to supplement our standard examinations with knowledge tests, assignments and in certain cases a project. This has resulted in additional assessment.

### Registration of candidates

Please note that the introduction of qualifications using methods of assessment including knowledge tests, assignments and projects will mean that centres will have to register students within four weeks of the commencement of the course.

The advantage to students is that they automatically become student members of the IAB and will have access to the benefits and restricted area of the web site.

### Total fees

The fees include full IAB student membership for 12 months, copies of centre based knowledge tests, assignments, project and all examination fees. It is envisaged that centres will mark their own knowledge tests, assignments and project but the IAB will provide marking schemes and model answers for all such assessments.

We will ask for a 20% sample for moderation. Other than re-sits the fees represent the total cost of obtaining the qualification.

### SUMMARY OF NEW IAB QCF BOOKKEEPING (INCLUDING COMPUTERISED) QUALIFICATIONS

#### Level 1

| Qualification                                 | Assessments     |   |             | Registration                      | Total fees £ |
|---|-----------------|---|-------------|-----------------------------------|--------------|
|   | Knowledge tests | Assignments                               | Examination |                                   |              |
| Award in Bookkeeping                          | 1 – 3 units     | 1 – 1 unit                                | 1 – 4 units | Within 4 weeks of start of course | 50           |
| Award in Manual Bookkeeping                   |                 | 1 – 1 unit                                | 1 – 4 units | Within 4 weeks of start of course | 45           |
| Award in Computerised Bookkeeping             |                 |   | 1 – 2 units | By examination deadline           | 40           |
| Award in Computerised Accounting for Business |                 | Knowledge test plus Work Based/simulation |             | Within 4 weeks of start of course | 150*         |

#### Level 2

| Qualification                        | Assessments                                |             |             | Registration                      | Total fees £ |
|--------------------------------------|--|-------------|-------------|-----------------------------------|--------------|
|                                      | Knowledge tests                            | Assignments | Examination |                                   |              |
| Cert in Bookkeeping                  | 1 – 3 units                                | 1 – 1 unit  | 1 – 4 units | Within 4 weeks of start of course | 70           |
|                                      | 1 – 1 unit                                 | 1 – 1 unit  |             |                                   |              |
| Award in Manual Bookkeeping          | 1 – 1 unit                                 | 1 – 1 unit  | 1 – 4 units | Within 4 weeks of start of course | 50           |
|                                      |  | 1 – 1 unit  |             |                                   |              |
| Award in Computerised Bookkeeping    |  |             | 1 – 2 units | By examination deadline           | 45           |
| Cert in Applied Bookkeeping          | 1 – 1 unit                                 | 1 – 1 unit  | 1 – 4 units | Within 4 weeks of start of course | 80           |
|                                      |  | 1 – 1 unit  | 1 – 2 units |                                   |              |
| Cert in Comp Accounting for business | Knowledge tests plus Work Based/simulation |             |             | Within 4 weeks of start of course | 190*         |

#### Level 3

| Qualification                                | Assessments                                |             |             | Registration                      | Total fees £ |
|--|--|-------------|-------------|-----------------------------------|--------------|
|  | Knowledge tests                            | Assignments | Examination |                                   |              |
| Cert in Bookkeeping                          | 1 – 2 units                                | 1 – 1 unit  | 1 – 2 units | Within 4 weeks of start of course | 90           |
|  | 1 – 3 units                                | 1 – 1 unit  | 1 – 2 units |                                   |              |
|  | 1 – 1 credits                              | 1 - project |             |                                   |              |
| Cert in Manual Bookkeeping                   |  | 1 – 1 unit  | 1 – 2 units | Within 4 weeks of start of course | 65           |
|  |  | 1 – 1 unit  | 1 – 2 units |                                   |              |
| Cert in Computerised Bookkeeping             |  |             | 1 – 1 unit  | By examination deadline           | 45           |
| Cert in Applied Bookkeeping                  |  | 1 – 1 unit  | 1 – 2 units | Within 4 weeks of start of course | 95           |
|  |  | 1 – 1 unit  | 1 – 2 units |                                   |              |
|  |  |             | 1 – 1 unit  |                                   |              |
| Cert in Computerised Accounting for Business | Knowledge tests plus Work Based/simulation |             |             | Within 4 weeks of start of course | 230*         |

\* These qualifications include Sage/IAB endorsed manuals and full copy of the latest version of Sage 50 Accounts Professional, licensed for 12 months, plus a Sage certificate on successful completion

### IAB contact details

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# The range of IAB QCF Bookkeeping qualifications

- Level 1 Award in Bookkeeping – 9 credits
- Level 1 Award in Manual Bookkeeping – 5 credits
- Level 2 Certificate in Bookkeeping – 16 credits
- Level 2 Award in Manual Bookkeeping – 12 credits
- Level 3 Certificate in Bookkeeping – 28 credits
- Level 3 Certificate in Manual Bookkeeping – 18 credits

As part of the recommendations for the QCF we had to produce both knowledge and skills units at each level. Therefore the main difference is that the manual bookkeeping is generally skills whereas the bookkeeping qualifications contain the full amount of knowledge and skills units. It must also be remembered that the level 2 and 3 Certificates in Bookkeeping are 'competence' based and therefore should be funded.

## Content

### LEVEL 1

#### AWARD IN BOOKKEEPING

| Unit   | K or S | Credit | Assessment       |
|--|--------|--------|------------------|
| Introduction to bookkeeping                    | k      | 1      | Knowledge test 1 |
| Working within bookkeeping                     | k      | 2      | Knowledge test 1 |
| Banking procedures                             | k      | 1      | Knowledge test 1 |
| Recording receipts and payments                | s      | 1      | Assignment 1     |
| Preparing and processing bookkeeping documents | s      | 1      | End exam 1       |
| Recording credit transactions                  | s      | 1      | End exam 1       |
| Making and receiving payments                  | s      | 1      | End exam 1       |
| Maintaining petty cash records                 | s      | 1      | End exam 1       |

*Registration – within 4 weeks of the start of the course*

#### AWARD IN MANUAL BOOKKEEPING

| Unit   | K or S | Credit | Assessment   |
|--|--------|--------|--------------|
| Recording receipts and payments                | s      | 1      | Assignment 1 |
| Preparing and processing bookkeeping documents | s      | 1      | End exam 1   |
| Recording credit transactions                  | s      | 1      | End exam 1   |
| Making and receiving payments                  | s      | 1      | End exam 1   |
| Maintaining petty cash records                 | s      | 1      | End exam 1   |

*Registration – within 4 weeks of the start of the course*

### LEVEL 2

#### CERTIFICATE IN BOOKKEEPING (COMPETENCE)

| Unit  | K or S | Credit | Assessment       |
|---|--------|--------|------------------|
| Professional values and basic legislation                     | k      | 1      | Knowledge test 1 |
| Principles of recording and processing financial transactions | k      | 2      | Knowledge test 1 |
| Principles of VAT   | k      | 2      | Knowledge test 1 |
| Banking procedures*   | k      | 1      | Knowledge test 2 |
| Preparing and recording financial documentation               | s      | 2      | Assignment 1     |
| Maintaining petty cash records*                               | s      | 1      | Assignment 2     |
| Maintaining and reconciling the cash book                     | s      | 2      | End exam 1       |
| Maintaining the journal                                       | s      | 2      | End exam 1       |
| Processing ledger transactions and extracting a trial balance | s      | 2      | End exam 1       |
| Maintain control accounts                                     | s      | 1      | End exam 1       |

\* If already covered in level 1 then no need to take the assessment

*Registration – within 4 weeks of the start of the course*

#### AWARD IN MANUAL BOOKKEEPING

| Unit  | K or S | Credit | Assessment       |
|---|--------|--------|------------------|
| Principles of VAT   | k      | 2      | Knowledge test 1 |
| Preparing and recording financial documentation               | s      | 2      | Assignment 1     |
| Maintaining petty cash records*                               | s      | 1      | Assignment 2     |
| Maintaining and reconciling the cash book                     | s      | 2      | End exam 1       |
| Maintaining the journal                                       | s      | 2      | End exam 1       |
| Processing ledger transactions and extracting a trial balance | s      | 2      | End exam 1       |
| Maintain control accounts                                     | s      | 1      | End exam 1       |

\* If already successfully completed in level 1 then no need to take the assessment

*Registration – within 4 weeks of the start of the course*

### LEVEL 3

#### CERTIFICATE IN BOOKKEEPING (COMPETENCE)

| Unit   | K or S | Credit | Assessment       |
|--|--------|--------|------------------|
| Fundamentals of bookkeeping and accounting for partnerships            | k      | 1      | Knowledge test 1 |
| Principles of preparing financial statements for a sole trader         | k      | 1      | Knowledge test 1 |
| Principles of accounting for not for profit organisations              | k      | 1      | Knowledge test 1 |
| Principles of double entry bookkeeping                                 | k      | 2      | Knowledge test 2 |
| Fundamentals of incomplete records                                     | k      | 1      | Knowledge test 2 |
| Principles of VAT*   | k      | 2      | Knowledge test 3 |
| Work effectively in accounting and finance                             | s      | 2      | Project          |
| Prepare financial statements for a sole trader from incomplete records | s      | 3      | Assignment 1     |
| Preparing and completing VAT returns                                   | s      | 2      | Assignment 2     |
| Record transactions and make accounting adjustments                    | s      | 5      | End exam 1       |
| Prepare financial statements for a not for profit organisation         | s      | 2      | End exam 1       |
| Prepare financial statements for a partnership                         | s      | 3      | End exam 2       |
| Prepare financial statements for a sole trader                         | s      | 3      | End exam 2       |

\* If already successfully completed in level 2 then no need to take the assessment

*Registration – within 4 weeks of the start of the course*

#### CERTIFICATE IN MANUAL BOOKKEEPING

| Unit   | K or S | Credit | Assessment   |
|--|--------|--------|--------------|
| Prepare financial statements for a sole trader from incomplete records | s      | 3      | Assignment 1 |
| Preparing and completing VAT returns                                   | s      | 2      | Assignment 2 |
| Record transactions and make accounting adjustments                    | s      | 5      | End exam 1   |
| Prepare financial statements for a not for profit organisation         | s      | 2      | End exam 1   |
| Prepare financial statements for a partnership                         | s      | 3      | End exam 2   |
| Prepare financial statements for a sole trader                         | s      | 3      | End exam 2   |

*Registration – within 4 weeks of the start of the course*

## The range of IAB QCF Computerised Bookkeeping qualifications

- Level 1 Award in Computerised Bookkeeping – 4 credits
- Level 2 Award in Computerised Bookkeeping – 6 credits
- Level 2 Certificate in Applied Bookkeeping – 18 credits
- Level 3 Award in Computerised Bookkeeping – 10 credits
- Level 3 Certificate in Applied Bookkeeping – 28 credits

We have, within this section, included the combined manual bookkeeping and computerised bookkeeping qualifications which results in the Applied qualifications. The advantage to centres able to claim funding is that these combined qualifications are classed as 'full' and should therefore be fundable.

Centres wishing to know more about the manual bookkeeping qualifications should look under the bookkeeping details as this section will concentrate on the range of computerised bookkeeping qualifications.

### Level 1 Award in Computerised Bookkeeping

This qualification consists of two skills units each worth 2 credits.

#### Units

- Record routine bookkeeping transactions using a computerised system.
- Prepare and record sales and purchase documents using a computerised system.

This qualification is very similar to the current NQF version with the following additions:

- Select VAT Scheme – Standard/Cash Accounting.
- Stock Control and preparation of Invoices and Credit Notes.
- Payments on Account.
- Simple corrections – change customer/supplier account, reference, amount.

Assessment will comprise of one end examination

Registration – by examination deadline

### Level 2 Award in computerised Bookkeeping

This qualification again consists of two skills units worth a total of 6 credits.

#### Units

- Setting up Accounting Software to Manage Accounting Information.
- Process Routine Payments and Receipts using a computerised system.

This qualification is very similar to the current NQF version with the following additions:

- Enter Budget figures
- Within Customer and Supplier Receipts and Payments – payments taking account of previous PoAs.
- Process Bad Debts from non-credit customers.
- VAT – Reconcile and flag VAT transactions.
- Journal the balances in Sales & Purchase Tax Control Accounts to the VAT Liability Account.

Assessment will comprise of one end examination

Registration – by examination deadline

### Level 3 Award in computerised Bookkeeping

This qualification consists of one unit worth a total of 10 credits.

#### Unit

- Managing a computerised accounts system to provide management information.

This qualification is very similar to the current NQF version with no additions but deletions as follows:

- Bank reconciliations
- Limited Companies
- Partnership

Assessment will comprise of one end examination

Registration – by examination deadline

## The range of IAB QCF Computerised Accounting for Business qualifications

- Level 1 Award in Computerised Accounting for Business – 6 credits
- Level 2 Certificate in Computerised Accounting for Business – 13 credits
- Level 3 Certificate in Computerised Accounting for Business – 20 credits

These are new IAB accredited qualifications and are fully endorsed by Sage. The cost of these qualifications includes full Sage/IAB resources, Sage software (which is licensed for the duration of the course) and a Sage certificate.

### Level 1 Award in Computerised Accounting for Business

This qualification consists of the following units:

- Introduction to Bookkeeping – knowledge (1 credit)
- Working within bookkeeping – knowledge (2 credits)
- Banking procedures – knowledge – knowledge (1 credit)
- Computerised accounting – skills (2 credits)

Assessment is through knowledge tests and Work Based assessment or simulation exercises.

Registration – within 4 weeks of the start of the course (or earlier to receive resources)

### Level 2 Certificate in Computerised Accounting for Business

This qualification consists of the following units:

- Principles of recording and processing business transactions – knowledge (2 credits)
- Professional values and business legislation – knowledge (1 credit)
- Banking procedures – knowledge (1 credit)
- Basic principles of costing – knowledge (4 credits)

- Principles of VAT – knowledge (2 credits)
- Computerised accounting – skills (3 credits)

Assessment is through knowledge tests and Work Based assessment or simulation exercises

Registration – within 4 weeks of the start of the course (or earlier to receive resources)

### Level 3 Certificate in Computerised Accounting for Business

This qualification consists of the following units:

- Principles of VAT – knowledge (2 credits)
- Principles of double entry bookkeeping – knowledge (2 credits)
- Principles of preparing financial statements for a sole trader – knowledge (1 credit)
- Fundamentals of incomplete records – knowledge (1 credit)
- Fundamentals of bookkeeping and accounting for partnerships – knowledge (1 Credit)
- Principles of accounting for not for profit organizations – knowledge (1 credit)
- Principles of cash management – knowledge (2 credits)
- Cash management – skills (3 credits)
- Preparing and completing VAT returns – skills (2 credits)
- Computerised accounting – skills (5 credits)

Assessment is through knowledge tests and Work Based assessment or simulation exercises

Registration – within 4 weeks of the start of the course (or earlier to receive resources)

■ For the Sage perspective on these qualifications see facing page

# Computerised Accounting for Business qualifications: the Sage perspective

The IAB has recently had the range of qualifications described in this issue accredited by the UK regulators and placed onto the QCF. One of the major features of this development is that they will contain resources endorsed by Sage along with a Sage accounts package. The following questions were put to Ian Cox, Channel Education Manager for Sage UK Ltd.

**Q. Why is it important for Sage to endorse these qualifications?**

A. There are 800,000 users of Sage software and there has not been any accredited industry standards that could benchmark the ability of these users before we started working with the IAB to produce the qualifications.

**Q. What will the Sage resources consist of?**

A. Each learner will get a full copy of the latest version of Sage 50 Accounts Professional, which will be time-limited for them to use for the duration of their course. This means the learner can work at home and ensures they are up-to-date with the latest software developments. The learner will also get a workbook that has plenty of screen shots so they can see what processes they should be doing and how that relates to accounting standards.

At the end of the course the learner will get a certificate from Sage and the IAB (accredited by Ofqual) to certify competence at their level. The learner will be entered onto a register – the Accounting Qualifications for Business Register – that will encourage them to progress with their learning and provide help and guidance where required. It is expected that it will be possible to travel through to degree level, all endorsed by Sage and the IAB. The centre will be able to use the Sage brand under licence from Sage.

**Q. How will these qualifications help individuals in the workplace?**

A. The learner will be able to understand how their Sage accounting system is

processing the data and have greater understanding of accounting principles. The student will move from a position of data entry and compliance to be able to understand the system, its reports and make strategic decisions from the information they are producing.

**Q. If potential candidates are not working will they still benefit from taking this qualification?**

A. Yes, the courses can be undertaken in the classroom and the student can practise at home using the resource pack. Assessment will then involve simulation as opposed to work based.

**Q. How will these courses and resources help employers?**

A. These qualifications will allow the employee to make the most of the Sage accounting packages thus ensuring that the employer has skilled individuals who are able to undertake, not only routine, but also more advanced and relevant activities. Employers will now have a levelled qualification that they can use to judge individual's ability. This has never been available before and we consider it to be an innovative move so that an employer can be certain of a persons ability, rather than take it at their word that they are proficient at Sage.

**Q. How will these courses and resources benefit individuals?**

A. By giving the chance to study in the workplace it gives the opportunity for someone who may have left the education system with few qualifications to gain an accredited qualification whilst undertaking their daily duties. Successful completion of level 3 can provide the possible progression to a degree in computerised accounting that can be achieved whilst working. This is an innovative programme that Sage is proud to be part of.

• For more information on qualification content see previous page and for information on fees, assessment and registration please see page 2.

## SUMMARY OF NEW IAB QCF PAYROLL (INCLUDING COMPUTERISED) QUALIFICATIONS

### Payroll level 1

| Qualification    | Assessments     |             |                            | Registration            | Total fees £ |
|------------------|-----------------|-------------|----------------------------|-------------------------|--------------|
| Award in Payroll | Knowledge tests | Assignments | Examination<br>1 – 5 units | By examination deadline | 40           |

### Payroll level 2

| Qualification                 | Assessments                    |   |  | Registration                      | Total fees £ |
|-------------------------------|--------------------------------|---|--|-----------------------------------|--------------|
| Cert in Payroll               | Knowledge tests<br>1 – 5 units | Assignments<br>1 – 1 unit<br>1 – 2 units<br>1 – project | Examination<br>1 – 1 unit<br>1 – 2 units | Within 4 weeks of start of course | 90           |
| Award in Practical Payroll    |                                | 1 – 1 unit<br>1 – 2 units                               | 1 – 1 unit                               | Within 4 weeks of start of course | 50           |
| Award in Computerised Payroll |                                |   | 1 – 2 unit                               | By examination deadline           | 45           |
| Award in Applied Payroll      |                                | 1 – 1 unit<br>1 – 2 units                               | 1 – 2 units<br>1 – 1 unit                | Within 4 weeks of start of course | 80           |

### Payroll level 3

| Qualification         | Assessments                    |  |  | Registration                      | Total fees £ |
|-----------------------|--------------------------------|--|--|-----------------------------------|--------------|
| Cert in Payroll*      | Knowledge tests<br>1 – 4 units | Assignments<br>1 – 1 unit<br>1 – 1 unit<br>1 – project | Examination<br>1 – 3 units<br>1 – 1 unit | Within 4 weeks of start of course | 95           |
| Award in Comp Payroll |                                |  | 1 – 1 unit                               | By examination deadline           | 45           |

\* Due to the late development of this qualification the assessments guidelines are in draft form at the moment.

## The range of IAB QCF Payroll qualifications

- Level 1 Award in Payroll – 7 credits
- Level 2 Certificate in Payroll – 19 credits
- Level 2 Award in Practical Payroll – 7 credits
- Level 2 Award in Computerised Payroll – 4 credits
- Level 2 Award in Applied Payroll – 11 credits
- Level 3 Certificate in Payroll – 33 credits
- Level 3 Award in Computerised Payroll – 8 credits

As part of the recommendations for the QCF we had to produce both knowledge and skills units at each level. Therefore the certificates in payroll contain a mixture of knowledge and skills but the practical payroll uses skills only. It must also be remembered that the level 2 and 3 Certificates in Payroll are 'competence' based and therefore should be funded.

### Content

#### LEVEL 1

##### AWARD IN PAYROLL

| Unit                          | K or S | Credit | Assessment |
|-------------------------------|--------|--------|------------|
| Payroll preparation           | k      | 2      | End exam 1 |
| Generating an employee record | k      | 1      | End exam 1 |
| Making gross pay calculations | k      | 1      | End exam 1 |
| Payroll processing            | s      | 2      | End exam 1 |
| Processing leavers            | s      | 1      | End exam 1 |

*Registration – By examination deadline*

#### LEVEL 2

##### CERTIFICATE IN PAYROLL

| Unit   | K or S | Credit | Assessment       |
|--|--------|--------|------------------|
| Fundamentals of employment legislation for payroll | k      | 1      | Knowledge test 1 |
| Composition of an employee payroll record          | k      | 1      | Knowledge test 1 |
| Elements of gross pay                              | k      | 1      | Knowledge test 1 |
| Statutory and non-statutory payments and additions | k      | 2      | Knowledge test 1 |
| Termination of employment                          | k      | 1      | Knowledge test 1 |
| Work effectively in accountancy and finance        | s      | 2      | Project          |
| Calculate gross pay                                | s      | 2      | Assignment 1     |
| Creating an employee payroll record                | s      | 1      | Assignment 2     |
| Processing leavers                                 | s      | 1      | Assignment 2     |
| Payroll processing                                 | s      | 3      | End exam 1       |
| Computerised payroll theory                        | k      | 1      | End exam 2       |
| Computerised Payroll skills                        | s      | 3      | End exam 2       |

*Registration – within 4 weeks of start of course*

##### CERTIFICATE IN PRACTICAL PAYROLL

| Unit                                | K or S | Credit | Assessment   |
|-------------------------------------|--------|--------|--------------|
| Creating an employee payroll record | s      | 1      | Assignment 1 |
| Processing leavers                  | s      | 1      | Assignment 2 |
| Calculate gross pay                 | s      | 2      | Assignment 2 |
| Payroll processing                  | s      | 3      | End exam 1   |

*Registration – within 4 weeks of start of course*



##### AWARD IN COMPUTERISED PAYROLL

| Unit                        | K or S | Credit | Assessment |
|-----------------------------|--------|--------|------------|
| Computerised payroll theory | k      | 1      | End exam 1 |
| Computerised Payroll skills | s      | 3      | End exam 1 |

*Registration - By examination deadline*

##### AWARD IN APPLIED PAYROLL

| Unit                                | K or S | Credit | Assessment   |
|-------------------------------------|--------|--------|--------------|
| Creating an employee payroll record | s      | 1      | Assignment 1 |
| Processing leavers                  | s      | 1      | Assignment 2 |
| Calculate gross pay                 | s      | 2      | Assignment 2 |
| Payroll processing                  | s      | 3      | End exam 1   |
| Computerised payroll theory         | k      | 1      | End exam 2   |
| Computerised Payroll skills         | s      | 3      | End exam 2   |

*Registration – within 4 weeks of start of course*

#### LEVEL 3

##### CERTIFICATE IN PAYROLL

| Unit  | K or S | Credit | Assessment      |
|---|--------|--------|-----------------|
| Employment legislation for payroll                    | k      | 2      | To be confirmed |
| Statutory and non-statutory reporting of payroll data | k      | 1      | tbc             |
| Theory of termination of employment                   | k      | 2      | tbc             |
| PAYE, Income tax and NI contributions                 | k      | 5      | tbc             |
| Working effectively in accountancy and finance        | s      | 2      | tbc             |
| Determining gross pay                                 | s      | 4      | tbc             |
| Payroll processing                                    | s      | 3      | tbc             |
| Period end processing                                 | s      | 2      | tbc             |
| Termination of employment                             | s      | 2      | tbc             |
| Payroll verification and reconciliation               | s      | 2      | tbc             |
| Computerised payroll administration                   | s      | 8      | tbc             |

*Registration – within 4 weeks of start of course*

##### CERTIFICATE IN COMPUTERISED PAYROLL

This qualification consists of the one unit and is assessed in one final examination:

###### Unit

Computerised payroll administration – skills (8 credits)

*Registration – by examination deadline*

# International Excellence in Enterprise promotion

The UK can learn a number of lessons from international examples of different and successful approaches to promoting enterprise. Some of these were presented in two key note addresses from Queen's Award for Enterprise Promotion holders at a dinner held at the House of Commons in March. The dinner was arranged by the IAB (International Association of Book-keepers) and sponsored by LloydsTSB Commercial.

Both speakers were provocative in their comments. For the UK to progress towards the goal of being the most enterprising place to start a small business, David Irwin identified the need for policy on small business to be "coherent, consistent and comprehensive". Professor Alan Barrell had another angle, stressing the importance of enterprise learning to the future of the UK economy.

The event was held with the intention of provoking a fresh look at policies and practices within the UK, with regard to its support structures and provision given to assist potential business start-ups.

Malcolm Trotter, chief executive of the IAB, acknowledged existing funding and support systems, but criticised the fact that availability of these provisions currently varies between regions. He also raised the issues that funding is too often only short-term and that funding information for potential start-ups, provided by government organisations, is not readily available. He said: "It would seem more than likely that by 2020, perhaps as many as one in four of us will be self-

employed or an owner-manager of a small business. In periods of recession and redundancy, self-employment is a key solution for many. If the personal and well-being of the nation depends on the success of these small businesses, it is essential then that as a nation, we properly address the skills requirements and support of start-ups and developing businesses."

Mr Trotter stated that he would like to see enterprise learning becoming a national scheme, given funding priority. He has suggested a flagship programme, which could be funded by true public/private partnership and would provide a standard level of training and support in every region, which could then be tailored to the individual needs of each business start-up.

The dinner was held with the support of the Small Firms' Enterprise Development Initiative (SFEDI) and was attended by Tony Robinson OBE, founder of the SFEDI; and senior delegates from several Sector Skills Councils.

Mr Trotter acknowledged the work carried out by SFEDI and Tony Robinson in particular, saying that the organisation was "uniquely placed to bring together all parties involved in enterprise. It can work with the government, its agencies and other sector bodies and Sector Skills Councils to raise enterprise skills in the UK. Indeed, with SFEDI's continuing championing of the vital needs for enterprise skills and support and its expertise in this area, I am certain that current start-up support is greater than would otherwise be provided and hopes for the future remain bright."

## Unique Learner Numbers (ULN) and the Personal Learner Record

**A Unique Learner Number (ULN) is a 10-digit identifier which is applied to the Personal Learner Record of anyone over the age of 14 involved in UK education or training. It has been designed to ensure that no additional meaning can be inferred from its structure, e.g. geographical location, level of learning, etc. Its purpose is purely to provide a unique identifier for each individual's Personal Learner Record and it is a vital component of the Qualification and Credit Framework (QCF). It allows the individual to transfer credit obtained within this framework and build their own Personal Learner Record.**

**A key aim of the Personal Learner Record is to improve the flow of information about learners from schools to other education providers and ultimately employers, leading to more effective data sharing and better decision making. Learners will need to use their number each time they want to see or confirm the details held about them on their Personal Learner Record.**

**Learners will retain the same number for accessing their Personal Learner Record throughout their lives, whatever their level of learning and wherever they choose to participate. Each ULN is issued and held by the Learner Registration Service (LRS). The LRS uses the number to index each learner's identity details, education and training qualifications within the individual Learner record.**



### THE LEARNER REGISTRATION SERVICE

**This is an internet-based service which enables education providers to generate a Unique Learner Number (ULN) for anyone over the age of 14 in UK education and training. The service was introduced in September 2007 through early adoption pilots and is now being made available across the education sector (schools, sixth form colleges, FE and HE) in England.**

**A Personal Learner Record is valuable evidence which a learner can provide when looking for career advice, applying to study or seeking employment. Anyone aged 16 or over can log-in to a secure website to view their very own Personal Learner Record providing they have a Unique Learner Number (ULN). Only formal school and further education learning and achievement records starting from 2007/08 academic year are stored. For example, GCSEs, A/S levels, NVQ's and apprenticeships. From 2010, all QCF units and qualifications which are successfully gained, will automatically become part of the Personal Learner Record.**

**For IAB accredited centres it is vital that they are in a position to obtain ULN's for candidates undertaking IAB QCF qualifications.**

**We will shortly be writing to centres for them to complete a supplementary QCF accreditation form confirming that they are in a position to obtain Unique Learner Numbers. For further information regarding the process of obtaining ULNs, providers should contact the Learner Registration Centre and their helpdesk number is 0845 602 2589.**



# IAB STUDY TEXT BOOKS

New and updated IAB study text books are now available. Written by IAB examiners, especially for learners working towards IAB qualifications, they cover the entire syllabus at each level, and feature worked examples, sample questions and answers. They are an invaluable part of the study process.

The costs of these books have been kept to a minimum, and prices shown are for a UK delivery address and include post and packing.

If you don't want to miss out, complete the order form below and return it to the IAB by post, fax or email (studytext@iab.org.uk) Delivery is within 10 working days.

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