



London Chamber  
of Commerce &  
Industry

# IAB LCCI Level 1 Certificate in Bookkeeping

Qualification Number: 610/3015/6

Specification Version 3 (January 2026)

Regulated by the Office of Qualifications and Examinations Regulation (Ofqual)

## Document history

The below table highlights updates made to the IAB LCCI Level 1 Certificate in Bookkeeping since its first publication in June 2023.

Version	Date	Changes and updates	Authorised by
Version 3.0	January 2026	Revision of specification format with changes to layout and credit value	Professional Standards Committee
Version 2.0	September 2025	Review and minor revisions to format	Chief Executive Officer
Version 1.0	June 2023	IAB LCCI Document specification created	IAB Board

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## 1. About IAB & LCCI

Since our establishment in 1973, the IAB have provided accessible, high-quality qualifications that meet the needs of a modern global economy. Our long-standing reputation for credibility and rigour reflects our commitment to ensuring every qualification we offer supports learners to develop the knowledge and skills required for professional competence.

Our close collaboration with governments, employers, and education partners worldwide informs the development of our qualifications and ensures they remain relevant to current and emerging industry practice. Each programme is designed with a clear purpose: to deliver practical, job-ready skills that enable learners to progress directly into meaningful employment or further professional study.

As an internationally recognised awarding organisation with deep expertise in the finance and business sectors, the IAB offer structured pathways that support learners at every stage of their career. Our Ofqual-regulated qualifications at Levels 1–3 provide a solid foundation for entry into the profession, while our Level 4 and above qualifications enable advancement into more specialised or senior roles.

Rooted in real-world expectations and developed with input from industry practitioners, our qualifications emphasise accuracy, professional standards, and the practical competencies required by employers. Through studying with the IAB learners have the potential to achieve professional membership and invest in a trusted route to professional achievement and long-term career progression.

The London Chamber of Commerce and Industry (LCCI) have a heritage of over 120 years and a proud history rooted in advancing professional education. In 2023 the IAB became the awarding body for LCCI qualifications, marking a new chapter in the IAB offering. As with IAB, at the heart of our approach with LCCI was a simple but powerful principle, getting learners 'Job Ready' bridging the gap between classroom learning and workplace readiness, ensuring that students graduate with work-relevant skills, greater confidence, and job-readiness.

LCCI qualifications are built to reflect the complexity and diversity of modern business roles equipping learners not only for careers in bookkeeping, accountancy, and payroll, but also for positions across finance operations, business support, and commercial environments. This broader, Levels 1 -3 skills-based approach makes LCCI qualifications adaptable and relevant, opening more doors for learners and aligning closely with real-world employer expectations.

Upon being awarded IAB LCCI Levels 2 and 3 learners can achieve AIAB and MIAB professional recognition respectively from the IAB should they wish to demonstrate their professional status.

### 1.1 Raising the standards in business and finance

In addition to our responsibility as an awarding organisation the IAB is also a professional membership organisation. Our members must meet published IAB Professional Standards and abide by IAB Byelaws as a condition of membership recognition. These required standards are monitored and regulated by the IAB to ensure integrity and best practice amongst our members to protect the public interest and maintain public confidence.

### 1.3 Registering for an IAB LCCI qualification

IAB LCCI qualifications are available through a global network of approved centres which ensures learners can access high quality teaching and assessment across the globe. Details of IAB LCCI approved centres can be found on our website at [www.iablcci.org.uk/centres/](http://www.iablcci.org.uk/centres/).

Further details about the requirements of an IAB LCCI accredited centre can be found at Section 6 of this specification.

## 2. IAB LCCI Level 1 Certificate in Bookkeeping

### 2.1 Qualification at a glance

Qualification Title	IAB LCCI Level 1 Certificate in Bookkeeping
<b>Level</b>	Level 1
<b>Objective</b>	To provide learners with essential skills in, and knowledge of, double-entry bookkeeping.
<b>Qualification Number</b>	610/3015/6
<b>Qualification Type</b>	Vocationally Related Qualification This qualification is not part of an apprenticeship
<b>Entry Requirements</b>	No formal entry requirements.  For learners studying in a local language B1 level of English on the Common European Framework of Reference (CEFR) or equivalent is recommended.
<b>Total Qualification Time (How long it takes)</b>	150 hours
<b>Guided Learning Hours</b>	120 hours
<b>Method of Assessment</b>	1 x online examination taken under controlled conditions (2 hours)
<b>Progression Routes</b>	<ul style="list-style-type: none"> <li>• Enter a chosen field of work, pursue a promotion or change field of work; or</li> <li>• Further study such as the IAB LCCI Level 2 Certificate in Bookkeeping and Accounting thereby further developing knowledge and skills in the subject area at a higher level.</li> </ul>
<b>Availability</b>	England and International (via Accredited Centres)
<b>Target Groups</b>	Learners who are: <ul style="list-style-type: none"> <li>• starting their studies in the subject of bookkeeping and accounting from a point of no previous knowledge or experience</li> <li>• employed at a junior level with limited basic bookkeeping knowledge and skills</li> <li>• returning to study and/or work after a study or career break</li> <li>• considering a change in career</li> <li>• considering a career as a self-employed practitioner</li> <li>• small business owners who wish to do their own bookkeeping</li> </ul>
<b>Career Opportunities</b>	Trainee bookkeeper Accounts administrator Junior finance roles

## 2.2 Why offer this qualification?

The IAB LCCI Level 1 Certificate in Bookkeeping qualification is internationally recognised and has been designed to provide learners with the essential skills and knowledge of maintaining business records, using books of original entry and double-entry bookkeeping.

The qualification will give learners the opportunity to develop an understanding of the basic principles underlying the recording of business transactions and to develop the ability to maintain the books of and prepare financial statements for sole traders.

## 2.3 Who would benefit from this qualification?

This qualification is ideal for anyone looking to build a strong foundation in financial record-keeping and will equip the learner with skills using internationally recognised standards.

It will suit learners who are working, or preparing to work, in areas of business that involve the recording of financial transactions. It is also for those learners who wish to understand bookkeeping in accordance with the International Accounting Standards Board (IASB).

## 2.4 What does the qualification cover?

The IAB LCCI Level 1 Certificate in Bookkeeping includes content on these main functions:

- books of original entries
- the ability to maintain up-to-date records of all financial transactions in an appropriate format using accounting record books (the ledgers)
- double-entry bookkeeping
- introduction to financial statements (without provisions for doubtful debts and only two methods of depreciation).

For full details of Unit content please refer to Section 5 of this specification.

## 2.5 What progression routes are available to learners after being awarded this qualification?

IAB LCCI qualifications are designed to allow learners to pursue different routes as outlined below.

### **Enter a chosen field of work, pursue a promotion, or change their field of work**

The IAB LCCI Level 1 Certificate in Bookkeeping supports progression to employment, for example into a bookkeeping role in a large company's finance department.

### **Progress to further study, such as the next IAB LCCI level or externally with a professional body or education provider**

Learners can progress to qualifications across the IAB LCCI suites, such as the IAB LCCI Level 2 Certificate in Bookkeeping and Accounting.

Please refer to the 'Exemptions' section of this specification for information on recognition from external providers.

## 2.6 Entry Requirements

There are no formal entry requirements for this qualification.

Where learners are studying in a local language the IAB recommends learners have B1 level of English on the Common European Framework of Reference (CEFR) or equivalent. This will support access to the assessment materials and be able to communicate responses effectively.

### 3. Qualification Structure

The following table sets out the qualification structure, units, sizing information, and assessment type for the IAB LCCI Level 1 Certificate in Bookkeeping. Further details of each unit are included at Section 5 of this specification.

IAB LCCI Level 1 Certificate in Bookkeeping	
<b>Level</b>	<b>1</b>
<b>Guided Learning Hours (GLH)</b>	<b>120</b>
<b>Total Qualification Time (TQT)</b>	<b>150</b>
<b>Assessment Method</b>	<b>Online examination (2 hours)</b>

#### 3.1 Qualification Framework

This is a Level 1 qualification defined with reference to the Regulated Qualifications Framework (RQF). IAB LCCI qualifications comply with level descriptors set by the regulators.

The descriptors below set out the generic knowledge and skills associated with the typical holder of a qualification at this level.

<b>Knowledge &amp; Understanding Descriptor</b> The learner:	<b>Skills Descriptor</b> The learner can:
<ul style="list-style-type: none"><li>• Has basic factual knowledge of a subject and/or knowledge of facts, procedures and ideas to complete well-defined routine tasks and address simple problems; and</li><li>• Is aware of aspects of information relevant to the area of study or work.</li></ul>	<ul style="list-style-type: none"><li>• Use basic cognitive and practical skills to complete well-defined routine tasks and procedures.</li><li>• Select and use relevant information.</li><li>• Identify whether actions have been effective.</li></ul>

#### 3.2 Total Qualification and Guided Learning Hours

For all regulated qualifications, the total number of hours that learners are expected to undertake to complete and show achievement for the qualification is specified – this is known as the Total Qualification Time (TQT) and indicates the size of a qualification. The TQT value includes both guided learning and unsupervised learning.

**This qualification has a TQT value of 150 hours.**

Incorporated within the TQT is the number of Guided Learning Hours (GLH) that a centre delivering the qualification is expected to provide. Guided learning means activities that directly or immediately involves tutors and assessors in teaching, supervising, and invigilating learners, for example lectures, tutorials, online instruction and supervised study.

### **This qualification has a GLH value of 120 hours.**

The GLH is provided by the IAB as a recommendation. Some learners may require more or less guidance than the set value. Centres approved to deliver IAB LCCI qualifications may adapt these as required. However, centres must assure themselves that learners are provided with adequate guidance defined by the needs of the student and that any restrictions such as funding requirements are met.

In addition to guided learning, there may be other required learning that is directed by tutors or assessors but is unsupervised. This includes, for example, private study, preparation for assessment and undertaking assessment when not under supervision, such as preparatory reading, revision and independent research.

### **3.3 Exemptions**

IAB are continuously gaining new and updated exemptions for our LCCI qualifications from professional bodies and organisations. For the latest list of agreements, and to check this specific qualification, please contact our awarding team via [awarding@iablcci.org.uk](mailto:awarding@iablcci.org.uk).

## 4. Assessment

### 4.1 Assessment at a glance

IAB LCCI Level 1 Certificate in Bookkeeping	
<ul style="list-style-type: none"><li>• One online examination set and marked by the IAB</li></ul>	<b>100% of the total qualification</b>
<i>Overview of content</i> <ul style="list-style-type: none"><li>• Books of Original Entry and Double-Entry</li><li>• Accounting for Payroll</li><li>• Control Accounts</li><li>• Produce Financial Statements of a Sole Trader.</li></ul>	
<i>Overview of assessment</i> <ul style="list-style-type: none"><li>• One online examination set and marked by the IAB, contributing to 100% of the overall grade of the qualification.</li><li>• The examination must be taken at approved training centres and assessment venues under controlled conditions</li><li>• The examination will be 2 hours.</li><li>• The examination will consist of 100 marks.</li><li>• Learners will be graded Pass/Merit/Distinction. A result of Fail will be recorded where learners do not achieve the required marks for a Pass.</li><li>• The examination contains 30 questions.</li><li>• Learners are required to answer all questions.</li><li>• The questions comprise table completion, preparation of accounts, short open-response questions and multiple-choice questions.</li><li>• Silent, non-programmable calculators may be used in the exam.</li><li>• Assessment is in English language.</li><li>• Bilingual dictionaries are permitted for use in the exam.</li></ul>	

## 4.2 Assessment Objectives (AO)

Assessment Objectives have been developed for this qualification to ensure that examinations are appropriately targeted. They describe the abilities that learners should be able to demonstrate. Each question targets one or more assessment objectives. They are applied to the examination in the proportions below:

Learners must:		% of qualification
<b>AO1</b>	<b>Memorise</b> Recall accounting facts; recall accounting terms and definitions; recall accounting processes and formulae	10
<b>AO2</b>	<b>Perform procedures</b> Record business transactions; use accounting techniques; prepare financial statements	84
<b>AO3</b>	<b>Communicate understanding</b> Demonstrate understanding of accounting processes, procedures and techniques	6
<b>Total</b>		100

## 4.3 Schedule of assessments

Examinations are scheduled in advance throughout the year. Centres should refer to the published examination timetable available at [www.iablcci.org.uk/centres/](http://www.iablcci.org.uk/centres/) for scheduled examination dates.

## 4.4 Student Entry

Learners should only be entered for an assessment when it is believed they hold the skills and knowledge expected to pass the examination. For details on how to enter learners for the examination for this qualification please contact the IAB awarding team at [awarding@iablcci.org.uk](mailto:awarding@iablcci.org.uk).

The closing date for entries is approximately six weeks before the start of each examination series.

## 4.5 Delivering Assessments under controlled conditions

The IAB 'Assessment Delivery Policy' applies to all IAB LCCI qualifications and assessments and must be followed by accredited centres to ensure that IAB LCCI assessments are delivered in accordance with the requirements.

A copy of this Policy is made available to centres upon accreditation approval. The Policy can also be requested from the IAB awarding team at [awarding@iablcci.org.uk](mailto:awarding@iablcci.org.uk).

#### 4.6 Marking and Moderation

Marking is undertaken by the IAB. Moderation is a process undertaken following the marking of assessments prior to a result being released to learners. Moderation acts as a filter, which ensures that an assessment outcome (for example a mark and / or grade) is fair, valid, and reliable. It also ensures that assessment criteria have been applied consistently, and that any differences in academic judgement between individual markers can be acknowledged and addressed. It provides consistency in marking within cohorts and throughout the academic year and is undertaken by a separate independent tutor.

#### 4.7 Achievement and grading

The IAB LCCI Level 1 Certificate in Bookkeeping is certificated on a three-grade scale: Pass/Merit/Distinction. The below table illustrated the grade that will be awarded based on the percentage score achieved by the learner in the assessment.

<u>Distinction</u>	<u>Merit</u>	<u>Pass</u>	<u>Fail</u>
90% and above	75%-89%%	60%-74%%	59% and below

#### 4.8 Performance descriptors

The below table provides descriptions of required learner performance associated with each grade.

<b>Grade</b>	<b>Descriptor</b>
<b>Pass</b>	<p>Learners can recall, use and apply bookkeeping and accounting facts, terms, definitions, processes and formulae.</p> <p>Learners can demonstrate a basic understanding of bookkeeping processes, procedures, and techniques.</p> <p>Learners can record business transactions using correct accounting techniques.</p> <p>Learners can prepare financial statements with routine transactions.</p> <p>Learners can use accounting information.</p>
<b>Merit</b>	<p>Learners can demonstrate knowledge of bookkeeping and accounting facts, terms, definitions, processes and formulae use them in given scenarios.</p> <p>Learners can demonstrate a good understanding of accounting processes, procedures and techniques.</p> <p>Learners can accurately record business transactions using correct accounting techniques.</p>

	<p>Learners can prepare financial statements with routine transactions for different organisations.</p> <p>Learners can select and use relevant information from given information.</p> <p>Learners can select and use relevant accounting information to apply to given scenarios.</p>
<b>Distinction</b>	<p>Learners can demonstrate a detailed knowledge of bookkeeping and accounting facts, terms, definitions, processes, and formulae, using them consistently and effectively in given scenarios.</p> <p>Learners can demonstrate a detailed understanding of bookkeeping processes, procedures and techniques.</p> <p>Learners can identify and record business transactions using correct accounting techniques with precision.</p> <p>Learners can prepare financial statements with non-routine transactions for different organisations.</p> <p>Learners can select and use relevant accounting information to analyse bookkeeping problems.</p>

#### 4.9 Resitting the qualification

Learners can re-sit the examination for the IAB LCCI Level 1 Certificate in Bookkeeping. It is strongly advised that learners do not register to undertake a re-sit until they have received the results from their previous examination.

#### 4.10 Enquiry of results and Appeals

The IAB 'Enquiries and Appeals Policy' must be followed if a learner has an enquiry about a result or wishes to appeal against an assessment decision or reasonable adjustments or special consideration request decisions.

A copy of this Policy is made available to centres upon accreditation approval. The Policy can also be requested from the IAB awarding team at [awarding@iablcci.org.uk](mailto:awarding@iablcci.org.uk).

## 5. Units

### 5.1 Knowledge, skills and understanding

The following skills should be developed throughout the course of study.

Skills	Students should:
	a) demonstrate accuracy, orderliness and appropriate presentation of accounting information
	b) use appropriate numeracy skills for the calculation of bookkeeping data
	c) prepare ledger accounts, day books and journal entries with accuracy
	d) prepare cash book, petty cash book and bank reconciliation statements
	e) make adjustments for depreciation, accruals, prepayments and irrecoverable debts at period end
	f) prepare financial statements for sole traders
	g) prepare control accounts for trade receivables and trade payables
	h) calculate and adjust payroll payments

### 5.2 Unit content

The following content must be covered to prepare students for the final assessment of this qualification.

#### 1. Books of Original Entry and Double-Entry

Subject content	What students need to learn:
<b>1.1 Accounting concepts</b>	a) The definition of the following accounting concepts: <ul style="list-style-type: none"> <li>• accruals</li> <li>• business entity</li> <li>• consistency</li> <li>• going concern</li> <li>• materiality</li> <li>• prudence</li> <li>• realisation.</li> </ul>
<b>1.2 The</b>	a) Definition of the accounting equation.

<b>accounting equation</b>	b) Use of the accounting equation.
<b>1.3 Double-entry bookkeeping</b>	a) Recording of transactions by double-entry.
	b) Balance an account and bring down the balance.
	c) Interpretation of an entry and an account.
	d) Preparation of a trial balance from balances in a ledger account at a given date: <ul style="list-style-type: none"> <li>• differentiate between a debit and credit balance</li> <li>• differentiate between purchases and sales transactions</li> <li>• differentiate between cash and credit transactions</li> <li>• differentiate between capital and revenue items.</li> </ul>
	e) Identification and correction of errors that do not affect the trial balance. Errors to include: <ul style="list-style-type: none"> <li>• commission</li> <li>• omission</li> <li>• principle</li> <li>• compensating</li> <li>• original entry</li> <li>• reversal.</li> </ul>
	f) Differences between nominal ledger and subsidiary ledgers. The need for sub-divisions of the ledger.
	g) Classification and treatment of expenditure and income for capital and revenue.
<b>1.4 Books of original entry</b>	a) The use of business documents as sources of information.
	b) Purpose and preparation of the principal documents in business transactions: <ul style="list-style-type: none"> <li>• sales invoice</li> <li>• purchase invoice</li> <li>• credit note</li> <li>• statement of account</li> <li>• receipts</li> <li>• remittance advice</li> <li>• cheque.</li> </ul>

	c) The purpose and effect of trade discount.
	d) Purpose and preparation of the: <ul style="list-style-type: none"> <li>• purchases daybook</li> <li>• sales daybook</li> <li>• returns outwards day book</li> <li>• returns inwards day book</li> <li>• cash book</li> <li>• petty cash book.</li> </ul>
	e) The uses and preparation of the journal: <ul style="list-style-type: none"> <li>• opening entries when businesses are established</li> <li>• purchase or sale of non-current assets on credit</li> <li>• year-end ledger transfers</li> <li>• correction of errors.</li> </ul>
	f) Recording of discounts for early payment: <ul style="list-style-type: none"> <li>• process transactions with discount received and discount allowed through entries in the three-column cash book</li> <li>• posting the total at the end of the period to the relevant accounts in the nominal ledger.</li> </ul>
	g) Petty cash book and petty cash vouchers  Learners will be assessed on the above based only on the imprest system.
<b>1.5 Bank transactions</b>	a) Methods of payment and receipt of money.
	b) The need for reconciliation statements and the preparation of a bank reconciliation statement.
	c) Updating the cash book and adjusting the balance: <ul style="list-style-type: none"> <li>• direct debits</li> <li>• bank charges</li> <li>• bank interest</li> <li>• correction of errors</li> <li>• standing orders</li> <li>• credit transfers</li> </ul>

	<ul style="list-style-type: none"> <li>dishonoured cheques.</li> </ul>
	d) Updating the cash book balance

## 2. Accounting for Payroll

Subject content	What students need to learn:
2.1 Calculation of payroll using time rates and incentive schemes	a) Time rate.
	b) Piece rate.
	c) Bonus scheme.
2.2 Payroll deductions	a) Statutory deductions: <ul style="list-style-type: none"> <li>tax</li> <li>pensions.</li> </ul> Learners are <b>not</b> expected to calculate these figures.
	b) Voluntary deduction: <ul style="list-style-type: none"> <li>pensions.</li> </ul> Learners are <b>not</b> expected to calculate this figure.
2.3 Calculation of wages	a) Gross pay.
	b) Net pay.
2.4 Accounting for payroll	a) Purpose and preparation of ledger entries.

## 3. Control Accounts

Subject content	What students need to learn:
3.1 The purposes and preparation of control	a) The purpose of control accounts.
	b) Preparation of the trade receivables ledger control account, to include treatment of minority balances.  Learners will not be required to perform control account reconciliation

<b>accounts</b>	<p>c) Preparation of the trade payables ledger control account to include treatment of minority balances.</p> <p>Learners will not be required to perform control account reconciliation.</p>
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#### 4. Produce Financial Statements of a Sole Trader

Subject content	What students need to learn:
<b>4.1 Account for depreciation costs</b>	a) Reasons for charging depreciation
	b) Calculation of depreciation using the following methods: <ul style="list-style-type: none"> <li>• straight line</li> <li>• diminishing (reducing) balance.</li> </ul> Learners will <b>not</b> be expected to show the ledger entries for these.
	c) Calculation of carrying value
<b>4.2 Adjustments for accruals and prepayments</b>	a) To make adjustments for accrued and prepaid expenses and income in the Statement of Profit or Loss (income statement) and Statement of Financial Position.  Learners will <b>not</b> be expected to show the ledger entries for these.
<b>4.3 Adjustments for irrecoverable debts</b>	a) Adjustment of profit for the year for irrecoverable debts.  Learners will <b>not</b> be expected to show the ledger entries for these.
	b) Adjustment of trade receivables for irrecoverable debts.  Learners will <b>not</b> be expected to show the ledger entries for these.
<b>4.4 Prepare the financial statements</b>	a) Preparation of a full, or an extract of, Statement of Profit or Loss (income statement) for a sole trader from a given set of data.
	b) Preparation of a full, or an extract of, Statement of Financial Position for a sole trader from a given set of data.

## 6. Delivering IAB Qualifications

### 6.1 Staffing and physical resource requirements for centres

The IAB, in line with regulatory requirements, has a Centre Agreement in place which covers the two-way obligations between the IAB as the Awarding Body and each centre delivering our LCCI qualifications. A key section of this agreement is to ensure a professional approach to the delivery of teaching, learning and assessment, leading to the best learner experience.

Each centre engaged with the IAB LCCI is required to ensure viable levels of staffing, managerial and financial resources are in place to enable it to effectively and efficiently deliver the Qualifications as required by the Awarding Organisation.

### 6.2 Quality assurance

Any centre approved to offer IAB LCCI qualifications is subject to a rigorous quality assurance regime to ensure compliance with the requirements set out in the Centre Agreement and any regulatory conditions. This regime includes but is not limited to policy and procedure review, performance review, on-site monitoring visits and virtual interviews to assess how well that Centre operates in delivering learning for IAB qualifications.

## 7. IAB Policy & Procedure

Policies and Procedures are in place to provide a framework and outline the IAB's approach and objectives for key areas along with defined processes to be followed. These documents ensure credibility, compliance, consistency, and quality in the design, delivery, and awarding of LCCI qualifications. Relevant policies are issued to accredited centres alongside Centre Agreements. These can also be accessed by contacting our awarding team via [awarding@iablccei.org.uk](mailto:awarding@iablccei.org.uk)

Examples of the Policies that can be found include but are not limited to:

- Adverse Effects
- Anti-Bribery and Anti-Corruption
- Assessment Delivery
- Complaints
- Conflict of interest
- Contingency Plan
- Enquiries and appeals
- Equality & Diversity and Inclusion
- Malpractice & Maladministration
- Plagiarism, Collusion and Cheating
- Reasonable Adjustments
- Recognition of Prior Learning
- Results and Certification
- Sanctions
- Special Considerations
- Withdrawal of approval

Centres delivering LCCI qualifications should refer to the relevant Policy for guidance as appropriate.

## 8. Equality and Diversity

The IAB is committed to ensuring an inclusive, safe and welcoming environment for all learners undertaking its qualifications. Our Equality, Diversity and Inclusion Policy requires all learners to have equal opportunity to access our qualifications and assessments, and our qualifications to be awarded in a way that is fair to every learner.

Accredited centres delivering LCCI qualifications must have a Policy relating to equal opportunities, diversity and inclusion to ensure a positive learning environment is provided to all learners. This is reviewed and assessed as part of our monitoring process which may include on-site inspections.

### 8.1 Reasonable Adjustments and Special Considerations

A **reasonable adjustment** request can be made where a person with a disability would be at a substantial disadvantage in undertaking an assessment. The awarding organisation is required to take reasonable steps to overcome that disadvantage.

A **special consideration** takes into account a circumstance such as temporary injury, illness or other indisposition at the time of the examination/assessment, which has had, or is likely to have had, a material effect on a learner's ability to take an assessment or demonstrate their level of attainment in an assessment.

Further information and guidance on how to apply can be found in the relevant IAB Policy and Procedure as detailed in Section 7 of this Specification.

## 9. Support, training and resources

### 9.1 Training

The IAB offers support to teachers on standard of delivery and preparing learners to meet the assessment requirements.

### 9.2 Specifications, Sample Assessment Materials and Teacher Support Materials

The IAB LCCI Level 1 Certificate in Bookkeeping Sample Assessment Materials are available from the IAB.

In addition, a glossary of terms including International Accounting Standards terminology used in the content of the IAB LCCI suite of qualifications can be found in the centre area of our website or by contacting the IAB.

Please contact our awarding team via [awarding@iablcci.org.uk](mailto:awarding@iablcci.org.uk) for a list of all the support documents available.

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