



London Chamber
of Commerce &
Industry

IAB LCCI Level 2 Certificate in Bookkeeping and Accounting

Qualification Number: 610/3020/X

Specification Version 3 (February 2026)

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

Document history

The below table highlights updates made to the IAB LCCI Level 2 Certificate in Bookkeeping and Accounting since its first publication in June 2023.

Version	Date	Changes and updates	Authorised by
Version 3.0	February 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

Contents

Document history	2
1. About IAB & LCCI	4
2. IAB LCCI Level 2 Certificate in Bookkeeping and Accounting.....	6
3. Qualification Structure.....	9
4. Assessment	11
5. Units.....	16
6. Delivering IAB Qualifications	23
7. IAB Policy & Procedure.....	24
8. Equality and Diversity	25
9. Support, training and resources.....	26
Contact us	27

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 IABLCCI 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.

1.2 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/.

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

2. IAB LCCI Level 2 Certificate in Bookkeeping and Accounting

2.1 Qualification at a glance

Qualification Title	IAB LCCI Level 2 Certificate in Bookkeeping and Accounting
Level	Level 2
Objective	To provide learners with a thorough foundation in bookkeeping and basic accounting practices, including double-entry bookkeeping.
Qualification Number	610/3020/X
Qualification Type	Vocationally Related Qualification This qualification is not part of an apprenticeship
Entry Requirements	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.
Total Qualification Time (How long it takes)	200 hours
Guided Learning Hours	150 hours
Method of Assessment	1 x online examination taken under controlled conditions (2 hours)
Progression Routes	<ul style="list-style-type: none"> • Enter a chosen field of work, pursue a promotion or change field of work; or • Further study such as the IAB LCCI Level 3 Certificate in Accounting thereby further developing knowledge and skills in the subject area at a higher level.
Availability	England and International (via Accredited Centres)
Target Groups	<p>Learners who are:</p> <ul style="list-style-type: none"> • interested in building a thorough foundation in the subject of bookkeeping and accounting • employed in a bookkeeping or accounting role and would like to enhance their knowledge and skills • returning to study and/or work after a study or career break • considering a change in career • considering a career as a self-employed practitioner • small business owners who wish to do their own bookkeeping
Career Opportunities	Accounts assistant Accounts administrator Trainee finance assistant

2.2 Why study this qualification?

The IAB LCCI Level 2 Certificate in Bookkeeping and Accounting qualification is internationally recognised and has been designed to provide learners the opportunity to further develop an understanding of the basic principles underlying the recording of business transactions to apply to a wide range of scenarios. It will also give learners the ability to prepare and interpret accounts for sole traders, partnerships, limited companies, manufacturing and non-profit making organisations.

2.3 Who would benefit from this qualification?

This qualification is ideal for anyone looking to gain a thorough foundation in bookkeeping and accounting practices, including double-entry bookkeeping. It is also for learners who wish to understand bookkeeping and accounting in accordance with the International Accounting Standards Board (IASB).

The qualification would also suit those who are working, or who are preparing to work, in an accounting environment maintaining financial records and preparing accounts.

2.4 What does the qualification cover?

The IAB LCCI Level 2 Certificate in Bookkeeping and Accounting includes content on these main functions:

- double-entry bookkeeping
- maintain up-to-date records of all financial transactions in an appropriate format using accounting record books (the ledgers)
- financial statements
- financial statements of different enterprises (sole traders, partnerships, companies, manufacturers).

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

2.5 What progression routes are available after 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 2 Certificate in Bookkeeping and Accounting supports progression to the job market, for example to a bookkeeping and accounting role within a large company's finance department

The qualification also supports learners who run their own businesses and who need to carry out their own bookkeeping, and those who are already working in accounting and would like to enhance their skills.

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 3 Certificate in Accounting as well as qualifications across the IAB LCCI suites.

Completing different IAB LCCI qualifications could potentially lead to gaining an IAB LCCI Diploma. 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 2 Certificate in Bookkeeping and Accounting. Further details of each unit are included at Section 5 of this specification.

IAB LCCI Level 2 Certificate in Bookkeeping and Accounting	
Level	2
Guided Learning Hours (GLH)	150
Total Qualification Time (TQT)	200
Assessment Method	Online examination (2 hours)

3.1 Qualification Framework

This is a Level 2 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.

Knowledge & Understanding Descriptor The learner:	Skills Descriptor The learner can:
<ul style="list-style-type: none"> • Has knowledge and understanding of facts, procedures and ideas in an area of study or field of work to complete well-defined tasks and address straightforward problems. • Can interpret relevant information and ideas. • Is aware of a range of information that is relevant to the area of study or work. 	<ul style="list-style-type: none"> • Select and use relevant cognitive and practical skills to complete well-defined, generally routine tasks and address straightforward problems. • Identify, gather and use relevant information to inform actions. • Identify how effective actions have been.

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 200 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 150 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 their students 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.

4. Assessment

4.1 Assessment at a glance

IAB LCCI Level 2 Certificate in Bookkeeping and Accounting	
<ul style="list-style-type: none">• One online examination set and marked by the IAB	100% of the total qualification
<i>Overview of content</i> <ul style="list-style-type: none">• Recording Financial Transactions• Control Accounts• Correction of Errors and the Journal• Adjustments in Financial Statements• Preparation of Financial Statements• Accounting Ratios.	
<i>Overview of assessment</i> <ul style="list-style-type: none">• One online examination set and marked by the IAB, contributing to 100% of the overall grade of the qualification.• The examination must be taken at approved training centres and assessment venues under controlled conditions• The examination will be 2 hours.• The examination will consist of 100 marks.• 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.• The examination contains 30 questions.• Learners are required to answer all questions.• The questions comprise table completion, preparation of accounts, short open-response questions and multiple-choice questions.• Non-programmable calculators may be used in the exam.• Assessment is in English language.• Bilingual dictionaries are permitted for use in the exam.	

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
AO1	Recall Recall accounting facts, terms, definitions, processes and formulae	12
AO2	Perform procedures Record business transactions Use accounting techniques Prepare financial statements	78
AO3	Demonstrate understanding Demonstrate understanding of accounting processes, procedures and techniques	6
AO4	Analyse Compare, classify and deconstruct information Interpret financial data and information Recognise patterns and correlations	4

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/ 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.

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.

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 2 Certificate in Bookkeeping and Accounting 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.

Grade	Descriptor
Pass	Learners can recall, use and apply bookkeeping and accounting facts, terms definitions, processes and formulae. Learners can demonstrate a basic understanding of accounting processes, procedures and techniques. Learners can record business transactions using correct accounting techniques.

	<p>Learners can prepare financial statements with routine transactions for different organisations.</p> <p>Learners can select and use accounting information.</p>
Merit	<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>
Distinction	<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 accounting 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 routine and non-routine transactions for different organisations.</p> <p>Learners can select and use relevant information from a given scenario which may include redundant information.</p> <p>Learners can select and use relevant accounting information to analyse accounting problems.</p> <p>Learners can make limited judgements.</p>

4.9 Resitting the qualification

Learners can re-sit the examination for the IAB LCCI Level 2 Certificate in Bookkeeping and Accounting. 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.

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 accounting data
	c) prepare control accounts for trade receivables and trade payables
	d) prepare journal entries and ledger accounts with accuracy
	e) correct errors in accounts and show the use of a suspense account
	f) adjust financial statements after the correction of errors
	g) Adjust given data at period end for: <ul data-bbox="528 1070 1369 1223" style="list-style-type: none">• irrecoverable debts and allowance for doubtful debts• depreciation of non-current assets• accrued and prepaid income and expenditure
	h) prepare financial statements for sole traders, partnerships, limited companies, manufacturing, and non-trading organisations
	i) calculate and interpret ratios

5.2 Unit content

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

1. Recording Financial Transactions

Subject content	What students need to learn:
1.1 The principles of double-entry accounting	a) The functions of the ledger (general ledger and subsidiary ledgers)
	b) The importance of the documentation used in recording and monitoring business transactions

2. Control Accounts

Subject content	What students need to learn:
2.1 The preparation of control accounts	a) Understanding of the sources of information for control accounts
	b) Preparation of control accounts, to include dealing with minority balances
	c) Recording control account balances in the statement of financial position
2.2 Reconciliation of control accounts	a) Preparation of a statement reconciling the trade receivables ledger control account to the sum of the balances in the trade receivables ledger, including correction of errors.
	b) Preparation of a statement reconciling the trade payables ledger control account to sum of the balances in the trade payables ledger, including correction of errors

3. Correction of Errors and the Journal

Subject content	What students need to learn:
3.1 Correction of errors not	a) Identification and correction of errors that do not affect the trial balance

affecting the trial balance	b) Preparation of journal entries to record correction of errors
3.2 Correction of errors affecting the trial balance	a) Identification and correction of errors that affect the trial balance
	b) Opening and posting entries to a suspense account
	c) Preparation of journal entries to record correction of errors
	d) Preparation of a revised Statement of Profit or Loss after correction of errors
	e) Preparation of a revised Statement of Financial Position
3.3 The Journal	<p>a) Understand other uses of the journal:</p> <ul style="list-style-type: none"> • to open or close a set of books • purchase or sale of a non-current asset • transfer of period end balances to the financial statements • internal transfers of balances

4. Adjustments in Financial Statements

Subject content	What students need to learn:
4.1 Accounting concepts	<p>a) The understanding and application of the following accounting concepts:</p> <ul style="list-style-type: none"> • accruals • business entity • consistency • going concern • materiality • prudence • realisation
4.2 Accounting for depreciation	a) What is depreciation and what are the causes of depreciation?
	b) Understanding of the need to account for depreciation of non-current assets

	<p>c) The recording of the depreciation charge and accumulated depreciation in the ledger using:</p> <ul style="list-style-type: none"> • straight line method • diminishing (reducing) balance method • revaluation method
	d) accounting entries for the acquisition and disposal of non-current assets, to include the calculation of profit or loss on disposal
4.3 Accounting for irrecoverable debts and allowance for doubtful debts	a) Understanding of the need to account for irrecoverable debts
	b) Understanding of the need for maintaining an allowance for doubtful debts
	c) accounting entries for irrecoverable debts and the allowance for doubtful debts
	d) accounting entries for irrecoverable debts recovered
4.4 Accounting for accruals and prepayments	a) Understanding of the need to account for accrued and prepaid expenses and income
	b) accounting entries for accrued and prepaid expenses and income

5. Preparation of Financial Statements

Subject content	What students need to learn:
5.1 Partnerships	a) Understand the advantages and disadvantages of forming partnerships
	b) Understanding of the need for a partnership agreement and the implications for the business if one is not drawn up
	c) The correct treatment of interest on partners' loans
	d) Purpose and preparation of: <ul style="list-style-type: none"> • current accounts • capital accounts in both ledger format and as part of the Statement of Financial Position
	e) Understanding of the nature and purpose of an appropriation account

	<p>f) Preparation of: an appropriation account to include:</p> <ul style="list-style-type: none"> • interest on drawings • interest on capitals • partners' salaries • share of profits <p>a Statement of Financial Position to include:</p> <ul style="list-style-type: none"> • partners' capital balances • partners' current account balances
	<p>g) accounting entries on the admission of a new partner, including the correct treatment of goodwill to include the preparation of a revaluation account</p>
	<p>h) accounting entries on retirement of partners to include the correct treatment of goodwill to include the preparation of a revaluation account</p>
	<p>i) Accounting entries for a change in partnership interests, to include preparation of a revaluation account</p>
	<p>j) accounting entries for the dissolution of a partnership, to include the preparation of a realisation account</p>
<p>5.2 Limited liability companies</p>	<p>a) Understanding of the term 'limited liability'</p> <p>b) Understand the difference between:</p> <ul style="list-style-type: none"> • public limited company (PLC) and private limited company (Ltd) • ordinary shares and preference shares • share capital and loan capital • capital reserves and provisions <p>c) Preparation for internal uses of:</p> <ul style="list-style-type: none"> • statement of profit or loss • statement of changes in equity • statement of financial position
<p>5.3 Incomplete records of a sole trader</p>	<p>a) Preparation of opening and closing statements of affairs to calculate capital or profit for the year</p> <p>b) Calculation of revenue and cost of purchases from incomplete data</p>

	<p>c) Calculation and application of accounting ratios to calculate gross profit and profit for the year, to include:</p> <ul style="list-style-type: none"> • gross profit as a percentage of revenue (margin) • gross profit as a percentage of cost of sales (mark-up) • profit for the year as a percentage of revenue
	<p>d) Preparation of:</p> <ul style="list-style-type: none"> • Statement of Profit or Loss • Statement of Financial Position
5.4 Manufacturing businesses	<p>a) Understanding of the difference between direct and indirect costs</p>
	<p>b) Understanding of the difference between the following inventories:</p> <ul style="list-style-type: none"> • raw materials • work in progress • finished goods <p>Learners will not be required to carry out detailed inventory valuation calculations</p>
	<p>c) Preparation of a manufacturing account to show:</p> <ul style="list-style-type: none"> • prime cost • production cost • total cost <p>Learners will not be required to make entries for unrealised profit, or make entries for manufacturing profit (transfer pricing)</p>
	<p>d) Preparation of:</p> <ul style="list-style-type: none"> • Statement of Profit or Loss • Statement of Financial Position for a manufacturing business
5.5 Non-profit making organisations	<p>a) The nature of the accumulated fund</p>
	<p>b) The calculation of the accumulated fund</p>
	<p>c) Preparation of a subscriptions account, including the correct treatment of:</p> <ul style="list-style-type: none"> • subscriptions in arrears • subscriptions in advance • subscriptions unpaid

	<ul style="list-style-type: none"> • life subscriptions
	<p>d) Understanding of the difference between:</p> <ul style="list-style-type: none"> • receipts and payments account • income and expenditure account
	<p>e) Preparation of a receipts and payment account to show:</p> <ul style="list-style-type: none"> • closing cash and bank balances
	<p>f) Preparation of a trading account for fund raising activities to identify profit from fund raising activity</p>
	<p>g) Preparation of an Income and Expenditure account to show:</p> <ul style="list-style-type: none"> • surplus/deficit of income over expenditure for the year
	<p>h) Preparation of a Statement of Financial Position</p>

6. Accounting Ratios

Subject content	What students need to learn:
6.1 The calculation and interpretation of accounting ratios	<p>a) Profitability and liquidity ratios:</p> <ul style="list-style-type: none"> • gross profit as a percentage of revenue (margin) • gross profit as a percentage of cost of sales sold (markup) • profit for the year as a percentage of revenue • Return on Capital Employed (ROCE) • current (working capital) ratio • liquid (acidtest) ratio • accounts receivables collection period • accounts payables payment period • rate of inventory turnover

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@iablcci.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 2 Certificate in Bookkeeping and Accounting 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 for a list of all the support documents available.

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