INSTITUTE OF ACCOUNTANTS AND BOOKKEEPERS

Qualification Specification

IAB Level 2 Certificate in Bookkeeping

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iab.org.uk

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Introduction

The objective of this Qualification Specification is to provide an overview of the IAB Level 2 Certificate in Bookkeeping.

This document includes the aim, size, level, structure and content, including learning outcomes and assessment criteria.

There is guidance relating to the centre approval requirements, delivery and assessment for this qualification, and details of grading criteria and the grading of units.

Purpose of the qualification

Learners who complete the qualification successfully will have:

- a comprehensive range of knowledge and practical skills and will be able to apply as a bookkeeper in a variety of job roles
- knowledge and understanding of:
    - the services offered to businesses by banks and building societies and methods by which businesses make and receive payment
    - the types of business entity which operate in the private sector of the UK economy, how private sector entities are owned and controlled, and how business ownership affects the personal financial liability of business owners
    - how the VAT system operates, the skill to calculate VAT, keep a VAT control account and prepare a VAT reconciliation
- the skills required to:
    - prepare, check and use the source documents from which business transactions are processed
    - classify income and expenditure and manually record cash, credit and receipt and payment transactions in a sub-divided bookkeeping system using main books, subsidiary books and books of prime entry
    - check the accuracy of their work and identify errors in the bookkeeping system by preparing a trial balance, sales and purchase ledger control accounts and bank and cash reconciliations
    - correct bookkeeping errors and redraft a trial balance following the correction of errors.

Target learners

The Level 2 Certificate in Bookkeeping has been designed to appeal to learners:

- who wish to further their studies of bookkeeping and gain a qualification at Level 2 of the Register of Regulated Qualifications, either from a point of no previous knowledge, or having already achieved the IAB Level 1 Award in Bookkeeping
- who already have some practical knowledge and skills and wish to gain an accredited qualification in bookkeeping
- who are considering a career as a self-employed practitioner
- and businesses owners who would like to be actively involved in the keeping of financial records for their business, as it gives in-depth coverage of manual bookkeeping systems used by businesses.

Entry requirements

The entry requirements below are for guidance only as applicants may apply with various backgrounds and qualifications.

Approved IAB Centres are responsible for checking applications against the following entry requirements and ensuring learners can fulfil the demands of the qualification before registration.

There are no formal entry requirements for the IAB Level 2 Certificate in Bookkeeping qualification. However, it is recommended that prospective learners have acquired basic skills in both numeracy and literacy prior to starting their studies in this subject area. A prior knowledge of bookkeeping terminology and the skill to perform basic bookkeeping tasks is also desirable.

Progression

Holders of the Level 2 Certificate in Bookkeeping qualification may progress to another qualification at:

- Level 2 carrying with them credits for units achieved to expand their knowledge and skills in the subject area
- a higher level, thereby developing their knowledge and skills in the subject area.

Qualification size, level and structure

The Office of Qualifications and Examinations Regulation (Ofqual), and CCEA regulate qualifications, examinations, and assessments in England, and Northern Ireland. The IAB Level 2 Certificate in Bookkeeping is a vocationally-related qualification on the Ofqual and CCEA Register of Regulated Qualifications.

Qualification size

The Total Qualification Time (TQT) and Guided Learning Hours (GLH) for this qualification are as follows:

Total Qualification Time (TQT)	Guided Learning Hours (GLH)
120 hours	50 hours

TQT, including GLH, is calculated by considering the different activities that learners would typically complete to achieve and demonstrate the learning outcomes of the qualification.

Individual learners' requirements and individual teaching styles mean there may be variation in the actual time taken to complete a qualification.

Values for TQT, including GLH, are estimates.

Some examples of activities that can contribute to TQT include:

- independent and unsupervised research/learning
- unsupervised e-learning
- unsupervised e-assessment
- unsupervised coursework
- watching a pre-recorded podcast or webinar
- unsupervised work-based learning
- all GLH.

Some examples of activities that can contribute to GLH include:

- classroom-based learning supervised by a teacher
- work-based learning supervised by a teacher
- live webinar or telephone tutorial with a teacher in real time
- e-learning supervised by a teacher in real time
- all forms of assessment that take place under the immediate guidance or supervision of a teacher, supervisor, tutor or other appropriate provider of education or training.

Qualification level

This qualification is at Level 2 on the Register of Regulated Qualifications in England and Northern Ireland.

IAB qualifications comply with level descriptors set by Ofqual, which are divided into two categories:

- knowledge and understanding

- skills.

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

Knowledge descriptor The learner:	**Skills descriptor** The learner can:
• 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 • is aware of a range of information that is relevant to the area of study or work • can interpret relevant information and ideas.	• 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.

Qualification structure

The qualification is made up of five mandatory units. The structure, units, sizing information and assessment types for the IAB Level 2 Certificate in Bookkeeping are set out in the following table.

Unit title	GLH	Assessment method
Principles of bookkeeping and VAT	8	Online Knowledge Test (1 hour)
Financial services and payment methods	4	Online Knowledge Test (1 hour)
Prepare and check business documents	8	Online Assignment (1.5 hours)
Record transactions in a sub-divided bookkeeping system	20	Online Examination (2 hours)
Prepare a trial balance and reconciliations	10	Online Assignment (1.5 hours)
Total	50	

Assessment, achievement and grading

Methods of assessment

The assessments for each unit are delivered online via the IAB Education platform. Pilot assessments are provided for the purposes of practice and revision. Pilot assessments are not timed and can be undertaken as many times as the learner chooses. Once the pilot assessment is passed, the learner can attempt the live assessment. Live assessments are timed.

The live online examination must be completed under controlled conditions.

Non-programmable calculators are required to complete the assessments.

Please note that mobile phones cannot be used to sit these assessments as some required functionality will not be available.

Delivering assessments

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

A copy of this policy is made available to centres upon approval. The policy can also be requested from the IAB Awarding Organisation team at ao@iab.org.uk.

Marking and moderation

All marking is completed automatically by the IAB Education platform against the relevant assessment criteria and mark scheme. 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. Moderation ensures that the mark scheme was applied correctly, all parts of the assessment were marked and that the marks were totalled and recorded correctly

Achievement and grading

To achieve the qualification, learners must take and pass the assessments for the five mandatory units of which the qualification is comprised. To pass an assessment, the learner must achieve:

70% or above for an online knowledge Test

70% or above for an online assignment

60% or above for the online examination

There are no grade scales – learners will receive either a pass or a fail result.

Certification

Upon confirmation of achievement of the five mandatory units the learner will receive an IAB Level 2 Certificate in Bookkeeping certificate. The certificate will carry the full name of the learner as registered.

Reasonable adjustment

As an Awarding Organisation, the IAB has a duty not to discriminate against individuals in relation to conferring qualifications regarding the protected characteristics set out in the Equality Act 2010. The IAB will take steps when developing specifications, identifying the assessment criteria, and drafting assessment content to minimise the impact on individuals with differing protected characteristics.

The duty of the IAB to make a reasonable adjustment will apply where assessment arrangements would put a learner who has a disability or learning need at a substantial disadvantage compared to a learner who does not have a disability or learning need. In such circumstances, the IAB must take steps to mitigate that disadvantage.

Please refer to the Centre Area of the IAB website www.iab.org.uk for a copy of the policy and associated procedure.

Results enquiries and appeals

Please refer to the Centre Area of the IAB website www.iab.org.uk for further information about the process, procedures and policies for making a results enquiry and/or an appeal.

Unit specifications

The unit specifications (*see* below) indicate the content, in terms of learning outcomes and assessment criteria, of each of the five mandatory units within the Level 2 Certificate in Bookkeeping qualification.

All the learning outcomes and assessment criteria must be covered by providers when delivering the qualification. Each live assessment covers a selection of the unit learning outcomes and assessment criteria and full coverage is achieved across the live assessment variations for each unit.

The content of the assessments is subject to ongoing review by the IAB and changes periodically.

Unit	Principles of bookkeeping and VAT		
Level	2		
GLH	8	TQT	16

Learning Outcomes	Assessment Criteria
1 Understand the basics of bookkeeping and bookkeeping systems	1.1 Understand the following accounting functions: • financial accounting (bookkeeping and accounting) • management accounting 1.2 Understand the characteristics of sole trader, partnership, limited company and not for profit type entities in terms of ownership, control and owner's personal financial liability 1.3 Understand the need for bookkeepers to apply professional standards of integrity, objectivity, confidentiality and competence and due care, when carrying out their work 1.4 Understand the system of recording business transactions known as 'single entry bookkeeping' 1.5 Understand the system of recording business transactions known as 'double entry bookkeeping' 1.6 Recognise elements within the accounting equation and understand the terms assets (fixed and current), capital and liabilities (long-term and current), and know how the accounting equation relates to double entry bookkeeping 1.7 Understand how the following basic accounting concepts are applied by bookkeepers: • business entity • dual aspect • money measurement • historic cost 1.8 Recognise the advantages of coding, know how codes are created (alphabetical, numerical and alpha-numerical), and understand how codes are used to identify products, supplier accounts, customer accounts and other accounts within the bookkeeping system 1.9 Understand the terms 'single transaction processing' (real time processing) and 'batch processing', and know how these processing techniques are used by bookkeepers
2 Understand terms used by	2.1 Have knowledge and understanding of the following

bookkeepers	terms used by bookkeepers in the course of carrying out their work: • business transaction • income (capital and revenue) • expenditure (capital and revenue) • cash purchases and sales • credit purchases and sales, and purchases and sales returns • contra entries • profit and loss • drawings • stock • trade debtors and creditors • bad debt • discounts (trade, bulk and prompt payment discounts) • wages, salaries, gross pay, net pay and statutory and voluntary
3 Recognise source documents and understand their purpose	3.1 Recognise the following documents and know how they are used for the purpose of recording transactions in a bookkeeping system: • invoice • credit note • statement of account (customer and supplier) • remittance advice • receipt • takings/sales summary • cheque counterfoil • paying-in slip • bank statement 3.2 Understand how the following are used in the preparation of credit notes: • supplier and customer files • purchase order • delivery note • goods returned note • catalogues, price lists and quotations 3.3 Know the HMRC rules for retaining source documents
4 Understand the use of a sub-divided bookkeeping system	4.1 Recognise the following subdivision of the bookkeeping system: • main books (where double entry takes place) – general ledger, analysed cash book, petty cash book • subsidiary ledgers – sales ledger and purchase

	ledger • books of prime entry – day books and journal 4.2 Understand how the bookkeeping system links with the financial statements (trading and profit or loss account and balance sheet) – learners should be given an overview of the purpose of financial statements, but will not be required to prepare financial statements 4.3 Understand the purpose of the general ledger and the form and function of ledger accounts ('T' account and running balance format) 4.4 Recognise the function of the sales ledger and purchase ledger control accounts within the general ledger, understand how the accounts are written-up and the sources of information from which transactions are collected 4.5 Understand the process for reconciling the closing balances on sales ledger control accounts with personal account balances 4.6 Understand the purpose of aged debtor and creditor reports 4.7 Recognise the format and function of the analysed cash book and understand that it is used as both a main book and book of prime entry 4.8 Recognise the source documents generally used for the purpose of recording transactions in the analysed cash book 4.9 Understand the process for balancing off and totalling the analysed cash book and transferring column totals into the double entry bookkeeping system 4.10 Understand the term 'petty cash' 4.11 Understand the purpose of the petty cash voucher 4.12 Understand how the petty cash imprest and non-imprest systems operate 4.13 Recognise the format and function of the petty cash book and understand that it is used as both a main book and book of prime entry 4.14 Understand the process for balancing off and totalling the petty cash book, restoring the petty cash float and transferring column totals into the double entry bookkeeping system 4.15 Understand how day books are used as books of prime entry (purchases day book, sales day book,

	purchase returns day book and sales returns day book) 4.16 Recognise source documents used for the purpose of listing purchases on credit, sales on credit and purchases and sales returns in the day books 4.17 Recognise the format of the day books – to include columns for dates, supplier/customer trading names, supplier/customer account codes, total invoice or credit note amounts, net goods values and VAT 4.18 Understand the process for totalling and coding the day books, checking the books for arithmetic accuracy, and transferring information from the day books into the double entry bookkeeping system and subsidiary ledgers 4.19 Understand the format of the journal and its function as a book of prime entry 4.20 Recognise the following as being types of transaction that are supported by journal entries: • the setting-up a double entry bookkeeping system • the write off of bad debt and a claim for VAT bad debt relief • the correction of bookkeeping errors • transactions to account for wages salaries and employer on-costs
5 Understand the basics of the VAT system	5.1 Understand the purpose of VAT and know how VAT is collected and passed on 5.2 Recognise the government department responsible for administration of the VAT system 5.3 Understand who needs to register for VAT and the registration process, recognise the purpose of the VAT registration certificate and the responsibilities resulting from VAT registration 5.4 Understand the following VAT terms: • taxable supplies • input tax (purchase tax) • output tax (sales tax) 5.5 Recognise the three rates of VAT (standard, zero and reduced rate) and give examples of goods/services to which the rates apply 5.6 Understand the VAT terms 'exempt' and 'outside the scope' and give examples of goods/services to which the terms apply

	5.7 Understand how each of the following VAT schemes operate: • standard accounting scheme • annual accounting scheme • cash accounting scheme • flat rate scheme **Note**: Learners should also be made **aware** that there are also VAT schemes that are designed specifically for use by retailers who make a large number of supplies directly to the public, however, the learners knowledge of retail schemes will not be assessed.
6 Understand HMRC VAT rules	6.1 Understand the HMRC VAT rules relating to: • the keeping of VAT records • the preparation and presentation of invoices (including the invoicing options and the calculation of VAT where prompt payment discounts are offered) • the VAT tax point • accounting for VAT on deposits • accounting for VAT bad debt relief • the correction of VAT errors • surcharges and penalties for mistakes and delays **Note**: A knowledge of the VAT rules relating to imports, exports and VAT on supplies between EC member states will **not** be assessed.
7 Understand the purpose of the VAT control account and the VAT return	7.1 Understand the purpose of a VAT control and can identify sources within the bookkeeping system from which the account is prepared 7.2 Understand the function of the VAT return

Unit	Financial services and payment methods		
Level	2		
GLH	4	TQT	8

Learning Outcomes	Assessment Criteria
1 Understand the role of banks and building societies	1.1 Understand the role of banks and building societies as financial intermediaries 1.2 Understand the relationship between banks, building societies and their customers
2 Understand how businesses use financial services	2.1 Understand how the following financial services are used by businesses and recognise the features of each of the services: • deposit and current accounts • loans, mortgages and overdrafts • telephone and internet banking
3 Recognise appropriate methods of payment and understand their features	3.1 Recognise the features and use of cash (notes and coins) as a payment method and identify circumstances when payment in cash is appropriate 3.2 Recognise the use of a cheque as a method of payment and identify circumstances in which a cheque is an appropriate method of payment 3.3 Recognise the following features of payment by cheque: • the requirement that a cheque be signed by a designated signatory • the parties to a cheque – drawer, drawee and payee • the use of an 'account payee' crossing on a cheque • the central clearing system and the 2-4-6 rules • the life of a cheque, post-dated cheques, dishonoured cheques and stopping a cheque 3.4 Recognise the features of debit cards, credit cards and prepayment cards and identify circumstances in which each of these payment methods would be appropriate 3.5 Understand the following systems for processing plastic card payments: • face-to-face customer present transactions, • EFTPOS and chip-and pin • customer not present transactions 3.6 Understand the features of the following payment systems – BACS direct credit, direct debit, standing order, faster payments, CHAPS and PayPal and identify circumstances when these would be appropriate as a method of payment

4 Understand the need for security measures and procedures for the safekeeping of cash	4.1 Understand the need for appropriate security systems and procedures for the purpose of keeping monies safe and secure whilst on business premises or in transit 4.2 Recognise the need for suitable security precautions to be in place for the purpose of taking monies to the bank

Unit	Prepare and check business documents		
Level	2		
GLH	8	TQT	20

Learning Outcomes	Assessment Criteria
1 Prepare documents to be issued to customers	1.1 Prepare invoices and credit notes to be issued to credit customers in accordance with organisational policy and current HMRC legislation: • extract information from support documents, use customer files, price lists/catalogues/quotations • apply terms of trade (trade, bulk and prompt payment discounts) • date and number invoices and credit notes • use customer codes, product codes and descriptions • make calculations for goods values, VAT and invoice and credit note totals 1.2 Prepare a statement of account to be issued to a credit customer 1.3 Prepare a receipt to support a payment received from a cash customer
2 Check documents received from suppliers	2.1 Check invoices and credit notes received from credit suppliers: • make checks against supporting documentation, and verify order numbers, product codes, descriptions, quantities and prices • verify that the correct terms of trade have been applied • verify arithmetic accuracy of an invoice or credit note (check price extensions, discount calculations and sub-totals and totals) 2.2 Apply organisational procedures relating to passing invoices received for payment, or returning invoices containing errors 2.3 Check payments received: • check payments received against supporting documentation • verify that amounts received from customers are correct and identify under or overpayments • verify that where credit customers have taken-up the offer of a prompt payment discount the discount is taken in accordance with the terms of trade

	• review a cheque received for completeness and identify errors
3 Prepare documents to be issued to suppliers	3.1 Prepare a remittance advice to be issued to a credit based supplier where payment is to be made by cheque or BACS in accordance with business policy, and agreed terms of trade 3.2 Prepare a cheque for issue to a supplier
4 Prepare a petty cash voucher	4.1 Prepare a petty cash voucher from a receipt collected to support a payment made from petty cash

Unit	Record transactions in a sub-divided bookkeeping system		
Level	2		
GLH	20	TQT	50

Learning Outcomes	Assessment Criteria
1 Use daybooks	1.1 Record the following details and amounts from invoices issued and received in the appropriate daybook (sales daybook or purchases daybook): • details – dates, customer/supplier trading names, customer/suppler account codes, invoice numbers • amounts – total invoice, net goods and VAT amounts 1.2 Record the following details and amounts from credit notes issued and received in the appropriate day book (sales returns daybook or purchases returns daybook): • details – dates, customer/supplier trading names, customer/supplier account codes, credit note numbers • amounts – total credit note, net goods and VAT amounts • discounts allowed and received, and VAT adjustments 1.3 Total day book amount columns and check the arithmetic accuracy of the book 1.4 Code daybooks 1.5 Make transfers from daybook into the double entry bookkeeping system and subsidiary ledgers
2 Use an analysed cash book	2.1 Enter opening bank and cash balances in an analysed cash book. 2.2 Record and analyse receipts and payments (including automated receipts and payments) in the cash book, to show transaction dates and details and account for the VAT element of any transactions, given net values or VAT inclusive amounts 2.3 Balance and total the cash book clearly showing the closing cash and bank account balances carried down and brought down and analysis column totals 2.4 Transfer totals from the cash book into appropriate accounts within the bookkeeping system

3 Use a petty cash book	3.1 Enter an opening petty cash balance in a petty cash book 3.2 Record and analyse petty cash payments in the petty cash book to show transaction dates and details, voucher numbers and account for the VAT element of any transactions, given net values or VAT inclusive amounts 3.3 Balance and total the petty cash book clearly showing the closing petty cash balance carried down and brought down and the analysis column totals 3.4 Record an amount received to top-up the petty cash float, or restore the petty cash imprest balance, and show the petty cash balance carried forward to the next period 3.5 Transfer totals from the petty cash book into appropriate accounts in the double entry bookkeeping system 3.6 Reconcile the petty cash balance
4 Use a journal	4.1 Prepare the journal entry to support the recording of opening account balances on setting-up a double entry bookkeeping system (to include the making of a calculation of capital), and record the balances in the books 4.2 Prepare the journal entry to support the write off of a bad debt and claim VAT bad debt relief, and record the write off in appropriate ledger accounts 4.3 Prepare journal entries to support wages and salaries transactions – net pay, PAYE, employee NICs, employee pension fund contributions, and employer on-costs (employer NICs and pension contributions) 4.4 Use the journal to record transactions in a wages and salaries control account and appropriate creditor accounts 4.5 Prepare the journal entry to transfer the balance on a wages and salaries control account to the wages and salaries expense account and record the transaction in the ledger accounts 4.6 Prepare journal entries to correct the following bookkeeping errors – omission, commission, principle, original entry and reversal of entries and record the correction of errors in the bookkeeping system **Note** – at this level of the qualification learners are only required

	to account for errors which do **not** have an impact on the arithmetic accuracy of the double entry bookkeeping system

Unit	Prepare a trial balance and reconciliations		
Level	2		
GLH	10	TQT	26

Learning Outcomes	Assessment Criteria
1 Prepare a trial balance	1.1 Balance off accounts within the double entry bookkeeping system and clearly show closing balances carried down and brought down 1.2 Check the arithmetic accuracy of the bookkeeping system by entering account balances on the trial balance and totalling the trial balance debit and credit columns 1.3 Redraft a trial balance following the correction of errors
2 Prepare control accounts and reconcile control account balances	2.1 Prepare the following control accounts – sales ledger control, purchase ledger control and VAT control 2.2 Reconcile the balance on the sales ledger control account with the total of personal account balances in the subsidiary sales ledger and identify any errors revealed by the reconciliation process 2.3 Reconcile the balance on the purchase ledger control account with the total of personal account balances in the subsidiary purchase ledger and identify any errors revealed by the reconciliation process
3 Reconcile the bank current account balance	3.1 Match the transactions recorded in the bank current account of a business with those recorded on a statement of account received from the bank and identify timing differences between the two sets of records 3.2 Prepare a statement to reconcile the closing balance on the bank current account of a business with the closing balance shown on the statement of account received from the bank 3.3 Update the cash book following reconciliation

Sample assessments

The IAB has deliberately not included sample assessment questions within this qualification specification. Pilot assessments for the knowledge tests, assignments and final exam are provided on the IAB Education platform for the purposes of practice and revision. Pilot assessments are not timed and can be undertaken as many times as the learner chooses.

Delivering IAB qualifications

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 Organisation and each centre delivering our 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 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.

Quality assurance

Any centre approved to offer IAB 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 IAB qualifications.

IAB policies and procedures

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 qualifications. Relevant policies are issued to approved centres alongside Centre Agreements. These can also be accessed by contacting our awarding organisation team via ao@iab.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 and Maladministration
- Plagiarism, Collusion and Cheating
- Reasonable Adjustments
- Recognition of Prior Learning
- Results and Certification
- Sanctions
- Special Considerations
- Withdrawal of approval

Centres delivering IAB qualifications should refer to the relevant policy for guidance as appropriate.

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.

Approved centres delivering IAB 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.

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