OCR
Oxford Cambridge and RSA

Unit Title:	**Computerised accounting software**
OCR unit number:	11
Level:	2
Credit value:	3
Guided learning hours:	20
Unit reference number:	J/502/4402

Unit purpose and aim

This is the ability to select and use a computerised accounting or bookkeeping software application to input and process data for orders and invoices, receipts and payments and prepare management and period end reports.

This unit is about the skills and knowledge required by an IT user to select and use a wide range of intermediate accounting software tools and techniques for information that is at times non-routine or unfamiliar. Any aspect that is unfamiliar may require support and advice from others.

Accounting software tools and techniques will be defined as 'Intermediate' because:

• the software tools and functions involved will at times be non-routine or unfamiliar;

• the choice and use of input, manipulation and output techniques will need to take account of a number of factors or elements at times be multi-step;

• the user will take some responsibility for inputting, manipulating and outputting the information.

Learning Outcomes	Assessment Criteria	Examples
The learner will:	The learner can:	Characteristics of accounting data: unique references; codes; statutory requirements; editing restrictions
1 Access, enter and edit accounting information	1.1. Describe the sources and characteristics of accounting data	
	1.2. Set up and create new accounting data records accurately to meet requirements	Enter accounting data: Use of data entry form and wizards; add/amend record (customer record, supplier record, nominal ledger, stock record)
	1.3. Locate and display accounting data records to meet requirements	Locate and display: Search, sort, filter. Audit trail. Print records
	1.4. Check data records meet needs using IT tools, making corrections as necessary	Check data: Spell check, format, consistency, remove duplication, verify data; edit details; check calculations; check coding; file maintenance, check others' work
	1.5. Respond appropriately to data entry error messages	
	1.6. Describe the risks to data security and procedures	

Learning Outcomes	Assessment Criteria	Examples
	used for data protection 1.7. Apply local and/or legal guidelines for the storage and use of data	Error messages: Due to coding, validation checks; duplicate records; format; using help Security risks and procedures: Access control; authorised use, confidentiality, personal data, password protection and management, user authentication Guidelines for storage and use of data: Set by employer or organisation. Policies for security, backup policy; guidelines for data format, compliance and reporting requirements; data protection act; audit trail
2 Select and use tools and techniques to process business transactions	2.1. Select and use appropriate tools and techniques to enter and process transactions 2.2. Review transaction process and identify any errors 2.3. Respond appropriately to any transaction errors and problems 2.4. Select and use appropriate tools and techniques to process period end routines	Process transactions: Number of items: single items, batches. Create, copy, check, save. Types of transactions may include: Post invoice; receipts; payments, journals, contra entries. From: bank statement, cheque book, paying-in book, e-commerce Transaction errors and problems: Duplication, accuracy, limits of own responsibility, process for reporting errors and problems Period end: Will vary according to task but may include: Month end, post depreciation, budgets, standing orders
3 Produce accounting documents and summary reports to meet requirements	3.1. Describe what information is required and how to present it 3.2. Prepare and generate accounting documents 3.3. Prepare and generate management reports as required 3.4. Import and export data	Accounting documents: Will vary according to task, but may include for example: Invoice, sales order, purchase order, statement Management reports: Will vary according to task, but may include for example: audit trail, trial balance; customer activity;

Learning Outcomes	Assessment Criteria	Examples
	and link to other systems and software	day book, aged creditor/debtor analysis
		Export and link data: Other file formats; for mail merge, spreadsheet analysis, links to other software

Assessment

All ITQ units may be assessed using any method, or combination of methods, which clearly demonstrates that the learning outcomes and assessment criteria have been met. Assessments must also take into account the additional information provided in the unit Purpose and Aims relating to the level of demand of:

- the activity, task, problem or question and the context in which it is set;

- the information input and output type and structure involved; and

- the IT tools, techniques or functions to be used.

See the Assessment and postal moderation section of the ITQ Centre Handbook.

Evidence requirements

Candidates must complete the Evidence Checklist for this unit. Individual unit checklists are available to download from the qualification webpage (see forms).

Guidance on assessment and evidence requirements

Please refer to the ITQ centre handbook on our webpage.

Details of relationship between the unit and national occupational standards

This unit maps fully to competences outlined in IT User National Occupational Standards version 3 (2009).