

Qualification Specification

Accounting

Version 4.1

(July 2019)

This qualification specification covers the following qualification:

Qualification Title	Qualification Number
Gateway Qualifications Level 2 Certificate In Accounting	601/6711/7

About this qualification specification

This qualification specification is intended for Tutors, Assessors, Internal Quality Assurers, Centre Quality Managers and other staff within Gateway Qualifications recognised centres and/or prospective centres.

It sets out what is required of the learner in order to achieve the qualification. It also contains information specific to managing and delivering the qualification(s) including specific quality assurance requirements.

The guide should be read in conjunction with the Gateway Qualifications Centre Handbook and other publications available on the website which contain more detailed guidance on assessment and verification practice.

In order to offer this qualification, you must be a Gateway Qualifications recognised centre.

If your centre is not yet recognised, please contact our Development Team to discuss becoming Gateway Qualifications Recognised Centre:

Telephone: 01206 911211

Email: enquiries@gatewayqualifications.org.uk

Website: www.gatewayqualifications.org.uk/recognition

Contents

1. Qualification Information	6
1.1 About the qualification	6
1.2 Objective	6
1.3 Key Facts	7
1.4 Funding	7
1.5 Achievement methodology	7
1.6 Geographical Coverage	7
1.7 Progression Opportunities	8
1.8 Relationship with other frameworks	8
2 Learner Entry Requirements	9
2.1 Age	9
2.2 Prior Qualifications or Units	9
2.3 Prior Skills/Knowledge/Understanding	9
2.4 Restrictions	9
2.5 Access to qualifications for learners with disabilities or specific needs	9
2.6 Additional Requirements/Guidance	10
2.7 Recruiting Learners with Integrity	10
3 Achieving the Qualifications	11
3.1 Qualification Structure (Rules of Combination and Unit List)	11
For information on Recognition of Prior Learning/Exempt and Equivalent units please see section 3.2 Recognition of Prior Learning (RPL)/Exemptions/Equivalencies.....	11
Gateway Qualifications Level 2 Certificate In Accounting	11
3.2 Recognition of Prior Learning (RPL)	12
3.3 Links to other qualifications	12
4 Assessment and Quality Assurance	13
4.1 Method of Assessment	13
4.2 Assessment Materials	13
4.3 Qualification-Specific Centre Requirements	13
4.4 Qualification-Specific Tutor/Assessor Requirements	13
4.5 Qualification-Specific Quality Assurance Requirements	14
4.6 Additional Requirements/Guidance	14
5 Additional Information – Apprenticeships	15
5.1 Additional Requirements	15
5.2 Employee Rights and Responsibilities	15
5.3 Total GLH for the Apprenticeship Framework	15
5.4 Personal Learning and Thinking Skills Mapping	16

6	What to do next	20
7	Gateway Qualifications	20

1. Qualification Information

1.1 About the qualification

The qualification has been approved by the Office of Qualifications and Examinations Regulation (Ofqual) that regulates qualifications, examinations and assessments in England.

The aim of the qualification is to support the aims and objectives of the Intermediate Apprenticeship in Accounting (England) Apprenticeship Framework. However, the qualification is also suitable to be delivered as a standalone qualification or as part of a coherent programme of study.

The Apprenticeship framework was developed by employers and providers to meet the needs of small and medium size enterprises through to the larger organisations. It provides a structured approach to training and developing prospective Accountants who understand the needs of the organisation, its customers and the sector within which they operate.

The Gateway Qualifications Level 2 Certificate In Accounting meets the competence and knowledge qualification requirements of the Intermediate Apprenticeship in Accounting.

The intermediate apprenticeship framework will help employers' recruitment of accountants to the sector by providing a training programme that can attract and help retain people in the sector. The qualification will also help employers meet the current skills shortages in the sector, including a lack of industry and technical knowledge, as highlighted in the FLSP Skills Assessment 2012 for England - <http://www.ukces.org.uk/publications/ssa12-financial-insurance-profession-services>

The framework, and therefore qualification, supports the following job occupations at Level 2:

- Accounts Assistant/Clerk;
- Cashier;
- Credit Control Clerk;
- Finance Assistant;
- Purchase Ledger Clerk;
- Sales Ledger Clerk.

1.2 Objective

The objective of the Gateway Qualifications Level 2 Certificate In Accounting is to confirm competence in an occupational role to the standards specified within the Intermediate Apprenticeship Framework in Accounting (England).

1.3 Key Facts

Qualification Title in full	Total Qualification Time	Credit Value	Guided Learning Hours
Gateway Qualifications Level 2 Certificate in Accounting	340	34	210

Total Qualification Time is the number of notional hours which represents an estimate of the total amount of time that could be reasonably expected to be required for a Learner to achieve and demonstrate the achievement of the level of attainment necessary for the award of the qualification.

Total Qualification Time is comprised of the following two elements:

- the number of hours which an awarding organisation has assigned to a qualification for Guided Learning, and
- an estimate of the number of hours a Learner will reasonably be likely to spend in preparation, study or any other form of participation in education or training, including assessment, which takes place by – but, unlike Guided Learning, not under the Immediate Guidance or Supervision of – a lecturer, supervisor, tutor or other appropriate provider of education or training.

1.4 Funding

For information regarding potential sources of funding please visit the following websites;

The Education Funding Agency <http://www.gov.uk/efa>

The Skills Funding Agency <https://www.gov.uk/sfa>

or, contact your local funding office.

1.5 Achievement methodology

The qualification will be awarded to learners who successfully achieve an approved combination of units through a Portfolio of Evidence that has been successfully verified and monitored through Gateway Qualifications' Quality Assurance process.

Achievement is therefore determined by successful completion of unit assessment with no further requirement for additional/summative assessment.

1.6 Geographical Coverage

This qualification has been approved by Ofqual to be offered in England.

1.7 Progression Opportunities

Learners could progress onto the:

- Level 3 Advanced Apprenticeship in Accounting,
- a stand-alone Level 3 Diploma in Accounting
- and onto the following job roles: Trainee Accountant; Trainee Accounting Technician.

1.8 Relationship with other frameworks

The Gateway Qualifications Level 2 Certificate in Accounting is related to the National Occupational Standards (NOS) for Accountancy and Finance developed by the Financial Skills Partnership. It provides a significant amount of knowledge, understanding and skills development that underpins occupational competence in accounting.

2 Learner Entry Requirements

2.1 Age

The approved age range for these qualifications is: 16+.

2.2 Prior Qualifications or Units

There is no requirement for learners to have achieved prior qualifications or units.

2.3 Prior Skills/Knowledge/Understanding

There is no requirement for learners to have prior skills, knowledge or understanding.

No previous accounting experience is necessary, but learners must like working with numbers and be able to demonstrate the potential for developing good communication skills.

2.4 Restrictions

There are no restrictions to entry.

Providers and employers are advised to develop recruitment practices where potential apprentices are required to complete an application form, attend an interview and undertake appropriate initial assessment. The purpose of taking this approach is to raise the profile of the Accounting Apprenticeship so that it is seen as valuable and worthwhile. This is also used to tailor the programme to meet individual learning and support needs and to recognise prior learning and experience. This will prevent duplication of learning.

There are no minimum academic criteria for entry except where employers set their own requirements.

2.5 Access to qualifications for learners with disabilities or specific needs

It is Gateway Qualifications' aim that there shall be equal opportunities within this organisation and in all the services it provides and within its recognised centres and via the services they provide and so meet the organisation's legal responsibilities to prevent discrimination.

In particular it is the organisation's intention that there should be no discrimination on the grounds of a protected characteristic including age, disability, gender assignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, sexual orientation. It is acknowledged that this is not an exhaustive list.

Gateway Qualifications and recognised centres have a responsibility to ensure that the process of assessment is robust and fair and allows the learner to show what they know and can do without compromising the assessment criteria.

Details on how to make adjustments for learners is set out in the Reasonable Adjustment and Special Considerations Policy.

2.6 Additional Requirements/Guidance

There are no additional rules or guidance regarding learner entry requirements.

2.7 Recruiting Learners with Integrity

It is vital that centres recruit with integrity with regard to qualifications. Centres must ensure that learners have the correct information and advice on their selected qualification(s) and that the qualification(s) will meet their needs.

The recruitment process must include the centre assessing each potential learner and making justifiable and professional judgements about the learner's potential to successfully complete the assessment and achieve the qualification. Such an assessment must identify, where appropriate, the support that will be made available to the learner to facilitate access to the qualification(s).

3 Achieving the Qualifications

3.1 Qualification Structure (Rules of Combination and Unit List)

The knowledge, skills and understanding that will be assessed as part of the qualification are set out within the unit specifications. These include the learning outcomes and associated assessment criteria. To obtain unit information, please contact Gateway Qualifications who will enable access to our unit library.

For information on Recognition of Prior Learning/Exempt and Equivalent units please see section **3.2 Recognition of Prior Learning (RPL)/Exemptions/Equivalencies**

Gateway Qualifications Level 2 Certificate In Accounting

Learners must achieve a total of 34 credits by completing all units within the Mandatory Group.

Mandatory

Learners must achieve all units within this group.

Unit Reference Number	Title	Level	Credit Value	GLH
L/504/3971	Basic Costing	Level 2	8	60
D/504/3974	Processing Bookkeeping Transactions	Level 2	9	45
H/504/3975	Control Accounts, Journals and the Banking System	Level 2	8	40
Y/504/3973	Work Effectively in Accounting and Finance	Level 2	5	40
R/504/3972	Computerised Accounting	Level 2	4	25

The units are broken into competence and knowledge elements as outlined below:

Unit Titles	Credit Value	Knowledge or Competence
Basic Costing	4	Knowledge
Processing Bookkeeping Transactions	3	Knowledge
Control Accounts, Journals and the Banking System	2	Knowledge
Work Effectively in Accounting and Finance	3	Knowledge
TOTAL KNOWLEDGE CREDITS		12

Unit Titles	Credit Value	Knowledge or Competence
Basic Costing	4	Competence
Processing Bookkeeping Transactions	6	Competence
Control Accounts, Journals and the Banking System	6	Competence
Work Effectively in Accounting and Finance	2	Competence
Computerised Accounting	4	Competence
TOTAL COMPETENCE CREDITS		22

3.2 Recognition of Prior Learning (RPL)

Recognition of prior learning is a process that considers if a learner can meet the specified assessment requirements through knowledge, understanding or skills that they already possess and that can contribute towards the attainment of a qualification for which they are undertaking.

Where Recognition of Prior Learning is permitted then the evidence must be mapped against the criteria for which it is being claimed for and be valid, authentic, sufficient, reliable, valid and current.

A maximum of 70% of a qualification can be achieved through the process of Recognition of Prior Learning, with at least 30% gained through new learning.

The process for claiming RPL is set out in the Gateway Qualifications' policy on Recognition of Prior Learning.

3.3 Links to other qualifications

There are no direct links to other qualifications.

4 Assessment and Quality Assurance

The following are in addition to the standard assessment and quality assurance requirements set out in the Gateway Qualifications Centre Handbook.

4.1 Method of Assessment

The method of assessment for the qualifications is through a portfolio of evidence.

4.2 Assessment Materials

There are no specific assessment materials provided for this qualification. However, there is an Apprenticeship Workbook for Accounting which covers the Employee Rights and Responsibilities element of the apprenticeship (see Section 5). This is available on the Gateway Qualifications' website.

4.3 Qualification-Specific Centre Requirements

Centres must ensure that they have the appropriate resources in place when delivering performance units from vocational areas.

4.4 Qualification-Specific Tutor/Assessor Requirements

Tutor/Assessors must be fully qualified and experienced in the subject area in which they are delivering, details of which must be provided to Gateway Qualifications as part of the Qualification Approval application.

Centre staff should hold, or be working towards, the relevant Assessor (A) units for their role in delivering, assessing this qualification. They must be able to demonstrate that they meet the following occupational expertise requirements.

They should:

- have relevant and credible occupational experience, including understanding of current and emerging practice, issues and legislative requirements in accounting. Each practitioner will normally have operated at or above the level of the qualification that they are assessing
- hold a relevant vocational or professional award or other recognised evidence of occupational competence at least one level above that of the qualification being assessed or
- hold a relevant vocational/professional award or other recognised evidence of occupational competence and provide sufficient evidence of experience and expertise at the level of the qualification being assessed.

4.5 Qualification-Specific Quality Assurance Requirements

Centre staff should hold, or be working towards, the relevant Verifier (V) units for their role in verifying this qualification. They must be able to demonstrate that they meet the following occupational expertise requirements.

They should:

- have relevant and credible occupational experience, including understanding of current and emerging practice, issues and legislative requirements in accounting. Each practitioner will normally have operated at or above the level of the qualification that they are verifying
- hold a relevant vocational or professional award or other recognised evidence of occupational competence at least one level above that of the qualification being verified or
- hold a relevant vocational/professional award or other recognised evidence of occupational competence and provide sufficient evidence of experience and expertise at the level of the qualification being verified.

4.6 Additional Requirements/Guidance

Where the qualification is delivered as part of an Apprenticeship please refer to Section 5.

5 Additional Information – Apprenticeships

5.1 Additional Requirements

To achieve the full Intermediate Apprenticeship Framework, learners must achieve Level 1 Functional Skills English and Mathematics or have already achieved the relevant transferable skills as identified in the Intermediate Apprenticeship framework for Accounting.

It should be noted that learners should be stretched on intermediate apprenticeships and, where possible, should be encouraged to work towards Level 2 Functional Skills.

5.2 Employee Rights and Responsibilities

NB The following is applicable where the qualification is delivered as part of an Apprenticeship.

The nine national outcomes for the employee rights and responsibilities (ERR) will be met and assessed via the FLSP Apprentice Workbook in Accounting which is available from the Gateway Qualifications' website.

These outcomes will be delivered and demonstrated by completing the various tasks within the workbook and will be assessed by the assessor. On completion of the workbook, the apprentice, assessor and employer will sign a completion statement to confirm the nine ERR outcomes have been completed.

This statement is required as evidence at the certification stage. The time spent on ERR will contribute 35 hours towards meeting the on and off-the-job guided learning requirement.

5.3 Total GLH for the Apprenticeship Framework

The delivery time for this Level 2 Intermediate Apprenticeship in Accounting is expected to be over a 12 month period. The 12 month minimum duration will apply to all new starts from 1 August 2012 onwards. For those aged 19 and over who have been assessed as having some accreditation or recognition of prior learning, then the duration can be less, but must never be less than 6 months. Funding (where qualifications are in scope) will be reduced accordingly.

Level 2 Certificate in Accounting : 210 GLH - minimum GLH qualification in all pathways;

Level 1 Functional Skills English: 45 GLH

Level 1 Functional Skills Mathematics: 45 GLH

FLSP Apprenticeship Workbook – ERR: 35 GLH

5.4 Personal Learning and Thinking Skills Mapping

Four of the six Personal Learning and Thinking Skills (PLTS) have been mapped to the mandatory units of the knowledge and competence qualification.

The two skills not covered in the units will be achieved and evidenced through the FLSP Apprenticeship Workbook in Accounting which is available on the Gateway Qualifications' website.

Creative Thinking

For the Level 2 Apprenticeship, the Creative Thinking PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory 'Work Effectively in Accounting and Finance' unit in the Level 2 Certificate in Accounting.

The learning outcomes of the Creative Thinking PLTS are:

- generate ideas and explore possibilities;
- ask questions to extend their thinking;
- connect their own and others' ideas and experiences in inventive ways;
- question their own and others' assumptions;
- try out alternatives or new solutions and follow ideas through;
- adapt ideas as circumstances change.

To view the PLTS mapping document please see the Gateway Qualifications' website.

The Level 2 Certificate in Accounting will form part of the evidence for PLTS.

Independent Enquiry

For the Level 2 Apprenticeship, the Independent Enquiry PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory 'Work Effectively in Accounting and Finance' unit in the Level 2 Certificate in Accounting.

The learning outcomes of the Independent Enquiry PLTS are:

- identify questions to answer and problems to solve
- plan and carry out research, appreciating the consequences of decisions
- explore issues, events or problems from different perspectives
- analyse and evaluate information, judging its relevance and value
- consider the influence of circumstances, beliefs and feelings on decisions and events
- support conclusions, using reasoned arguments and evidence.

Reflective Learning

For the Level 2 Apprenticeship, the Reflective Learning PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory 'Work Effectively in Accounting and Finance' unit in the Level 2 Certificate in Accounting.

The learning outcomes of the Reflective Learning PLTS are:

- assess themselves and others, identify opportunities and achievements
- set goals with success criteria for their development and work
- review progress, acting on the outcomes
- invite feedback and deal positively with praise, setbacks and criticism
- evaluate experiences and learning to inform future progress
- communicate their learning in relevant ways for different audiences.

Team Working

For the Level 2 Apprenticeship, the Team Working PLTS will be delivered, demonstrated, assessed, recognised and evidenced through the mandatory 'Work Effectively in Accounting and Finance' unit in the Level 2 Certificate in Accounting.

The learning outcomes of the Team Working PLTS are:

- collaborate with others to work towards common goals
- reach agreements, managing discussions to achieve results
- adapt behaviour to suit different roles and situations, including leadership roles
- show fairness and consideration to others
- take responsibility, showing confidence in themselves and their contribution
- provide constructive support and feedback to others.

Self Management

For the Level 2 Apprenticeship, the Self Management PLTS will be delivered, demonstrated, assessed, recognised and evidenced through various tasks in the 'Apprenticeship Workbook in Accounting'.

Learning Outcome 1 is covered in Section 3.3 and 3.4 of the workbook, learning outcome 2 is covered in Sections 1, 2 and 3 of the workbook, learning outcome 3 is covered in Section 2.1 and 3.1 of the workbook, learning outcome 4 is covered in Sections 3.3 and 3.4 of the workbook, learning outcome 5 is covered in Section 2.1 of the workbook, learning outcome 6 is covered in Section 3.3 of the workbook and learning outcome 7 is covered in Section 4 of the workbook.

The learning outcomes of the Self Management PLTS are:

- seek out challenges or new responsibilities and show flexibility when priorities change
- work towards goals, showing initiative, commitment and perseverance
- organise time and resources, prioritising actions
- anticipate, take and manage risks
- deal with competing pressures, including personal and work related demands
- respond positively to change, seeking advice and support when needed
- manage their emotions and build and maintain relationships.

To view the mapping document which shows the mapping to the workbook, please see the Gateway Qualifications' website.

Evidence for the PLTS will include the Workbook sign-off sheet.

Effective Participation

For the Level 2 Apprenticeship, the Effective Participation PLTS will be delivered, demonstrated, assessed, recognised and evidenced through various tasks in the 'Apprenticeship Workbook in Accounting'.

The learning outcomes of the Effective Partnership PLTS are:

- discuss issues of concern, seeking resolution where needed
- present a persuasive case for action
- propose practical ways forward, breaking these down into manageable steps
- identify improvements that would benefit others as well as themselves
- try to influence others, negotiating and balancing diverse views to reach workable solutions
- act as an advocate for views and beliefs that may differ from their own.

To view the mapping document which shows the mapping to the workbook, please see the Gateway Qualifications' website.

Evidence for the PLTS will include the Level 2 Certificate in Accounting.

Gateway Qualifications PLTS Qualifications

Gateway Qualifications has a suite of Level 2 PLTS qualifications which can be used at ***no additional charge where they are offered within a Gateway Qualifications Apprenticeship Framework.***

The Gateway Qualifications PLTS suite includes the following six single-unit 2-credit Awards:

- Award in Skills for Independent Enquirers
- Award in Skills for Creative Thinkers
- Award in Skills for Reflective Learners
- Award in Skills for Team-workers
- Award in Skills for Self-managers
- Award in Skills for Effective Participants

Also available is a 13-credit Level 2 Certificate in Personal, Learning and Thinking Skills which comprises these six unit, plus a 1-credit unit entitled 'Assessing Own Personal Learning and Thinking Skills'. This unit can be used within the initial assessment process to help apprentices determine where their strengths and development needs in this area lie.

Gateway Qualifications has developed a straightforward recording sheet for the PLTS qualifications which will enable you to record where, how, when and by whom the apprentice's PLTS were assessed, as required by the apprenticeship framework, at the same time providing the evidence needed to gain the relevant PLTS qualifications. Another way of demonstrating this is through the use of one or more qualifications. Not only does this give the provider a clear assessment record but it also ensures the learners' achievements in this area are formally recognised.

6 What to do next

For existing centres please contact your named Development Manager or Development Officer.

For organisations, not yet registered as Gateway Qualifications centre please contact:

Gateway Qualifications
Gateway House
3 Tollgate Business Park
Colchester
CO3 8AB

Tel: 01206 911211

Email: enquiries@gatewayqualifications.org.uk

7 Gateway Qualifications

Gateway Qualifications, a not for profit registered charity, is an Awarding Organisation based in Colchester.

We work with learning providers and industry experts to design and develop qualifications that benefit the learner and the employer.

We support flexible, responsive and quality assured learning opportunities whether it's in the classroom, at work, in the community or through distance learning.

We are recognised by Ofqual, to design, develop and submit qualifications to the Regulated Qualifications Framework (RQF).

Gateway Qualifications
Gateway House
3 Tollgate Business Park
Colchester
CO3 8AB

01206 911211
enquiries@gatewayqualifications.org.uk
www.gatewayqualifications.org.uk