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Learning Plan

CBBC2

VTCT (Skillsfirst)

Certificate in

Computerised

Accounting for

Business

(RQF)

Level 2

Contents

1 Programme Overview	2
2 Qualification Information	3
2.1 Qualification aim and design	3
2.2 Progression opportunities	4
3 Qualification Structure	5
4 Centre requirements	5
4.1 Resources	5
4.2 Occupational expertise of those who deliver, provide expert witness, assess performance, moderate and verify assessments	5 6
4.3 Deliverers, assessors and internal moderators/verifiers	6
4.4 Employer direct model	7
4.5 Continous professional development (CPD)	7
5 Assessment	7
5.1 Summary of assesment methods	8
5.2 Aessment principles	8
5.3 Characteristics of assessment guidance	8-9
5.4 General guidance for conducting assessments	9
5.4.1 Invigilators	9-10
5.4.2 Preparing the assessment environment	10-11
5.4.3 Before the assessment	11
5.4.4 During the assessment	11
5.4.5 At the end of the assessment	12
5.4.6 After the assessment	12
5.4.7 Retaining invigilation records	12
5.5 Requirements for conducting e-assessments	12
5.5.1 What is an e-assessment	12
5.5.2 What is the purpose of e-assessment	12
5.5.3 General requirements	13-14
5.6 Recgontion of prior learning (RPL)	14-15

1 Programme Overview

Qualification title	VTCT (Skillsfirst) Level 2 Certificate in Computerised Accounting for Business (RQF)
Qualification number	601/4954/1
Product code	CBBC2
Age range	There are age limits attached to learners undertaking this qualification as this qualification is not approved for learners under the age of 16.
Total Qualification Time (TQT)	160
Guided Learning (GL) hours	104
Assessment	To be awarded this qualification, learners must successfully achieve the following assessments: <ul style="list-style-type: none"> • Portfolio of evidence • Skill-based assessment (if applicable)
Entry requirements	There are no formal entry requirements for learners undertaking this qualification; however centres must ensure that learners have the potential and opportunity to gain evidence for the qualification in the work place.
Support materials	Support materials can be found on the website (if applicable)

2 Qualification Information

2.1 Qualification aim and design

This qualification is aimed at those who have a good knowledge and understanding of manual bookkeeping concepts. It will also allow both trainees and experienced learners to achieve vocationally focused skills and knowledge related to the computerised accounting process to enhance their ability. It extends the Skillsfirst Level 1 Award in Computerised Accounting for Business (RQF) into more complex bookkeeping transactions. Some of the areas covered include bad debts, depreciation, contra entries and bank reconciliation statements.

The primary target group for this qualification would be individuals wishing to gain a qualification in computerised accounting, self-employed business owners or people looking for a qualification which could prove invaluable towards a their personal and career development.

2.2 Progression opportunities

On completion of the Skillsfirst Level 2 Certificate in Computerised Accounting for Business (RQF), learners may progress into employment or onto the following qualifications:

- Skillsfirst Level 2 Certificate in Computerised Payroll for Business (RQF)
- Skillsfirst Level 3 Diploma in Computerised Accounting for Business (RQF)
- Skillsfirst Level 3 Diploma in Computerised Finance for Business (RQF)

or similar qualifications.

3 Qualification Structure

To be awarded the VTCT (Skillsfirst) Level 2 Certificate in Computerised Accounting for Business (RQF) learners must achieve all mandatory units.

The minimum TQT required to achieve this qualification is **160**.

Product Code	Unit title	Level	GLH	Unit reference number
Mandatory units (Group M):				
CAB4	Banking procedures	1	6	R/505/1098
CAB5	Principles of recording and processing financial transactions	2	17	M/505/1092
CAB6	Principles of VAT	3	15	A/505/1094
CAB7	Professional values and basic business legislation	2	4	F/600/8757
CAB8	Setting up accounting software to manage accounting information	2	15	F/601/3649
CAB9	Process routine payments and receipts using a computerised system	2	20	A/601/3651
CAB10	Maintaining and recording the cash book	2	12	D/505/1122
CAB11	Maintaining the journal	2	15	H/505/1123

4 Centre Requirements

4.1 Resources

Centres must possess the physical resources needed to support the delivery of the programme and the assessment of knowledge and skills, which should therefore be of industry standard. Where specific resources are required these have been indicated in individual units.

4.2 Occupational expertise of those who deliver, provide expert witness, assess performance, moderate/ verify assessments

This handbook provides details of the assessment strategy, which centres will need to apply in order to assess and quality assure the Skillsfirst Level 2 Certificate in Computerised Accounting for Business (RQF) and includes the:

- occupational expertise of those who deliver, assess and moderate/verify assessments
- continuous professional development
- summary of assessment methods

4.3 Deliverers, assessors and internal moderators/verifiers

Deliverers, assessors and internal moderators/verifiers (IVs) are appointed by the recognised centre and approved by Skillsfirst through the external verifier (EV).

While the Training, Assessment and Quality Assurance (TAQA) units and the assessor/verifier (A/V) units are valued as qualifications for centre staff, they are not currently a requirement for this qualification. However, staff should hold, or be working towards, teaching/training qualifications and have sufficient experience and/or qualifications for competent delivery and assessment of the unit.

Centre staff may undertake more than one role, e.g. tutor and assessor or internal verifier, but must never internally verify their own assessments.

4.4 Continuous professional development (CPD)

Centres are responsible for ensuring that assessors and IVs plan and maintain their CPD. Centres are also expected to support their assessors and IVs in ensuring that their knowledge remains current of the occupational area and of best practice in delivery, mentoring, training, assessment and verification, and that it takes account of any national or legislative developments.

Centres may have generic criteria and personnel specifications in addition to the above.

4.5 Total Qualification Time (TQT)

Each qualification has a Total Qualification Time (TQT) value based on the total number of hours learning required to achieve it. The TQT value reflects the number of supervised learning hours required to achieve the knowledge and assessment requirements, plus the length of time a learner would need to take to achieve the skills and capabilities to be deemed competent. All RQF qualifications are subject to an evaluation process to determine their fitness-for-purpose.

5 Assessment

5.1 Summary of assessment methods

For this qualification, learners will be required to provide a portfolio of evidence for **each** unit.

5.2 Suggested delivery strategy

Units will be achieved through the acquisition of evidence by the learner and submission to their assessor. Units may be assessed through a number of different sources and forms, which must meet the requirements of assessment criteria.

- Assessment should normally be at the learner's workplace, but where the opportunity to assess across the range of standards is unavailable other comparable working and remote environments may be used, following agreement from the External Verifier.
- A holistic approach towards the collection of evidence should be encouraged, assessing activities generated by the whole work experience rather than focusing on specific tasks. e.g. If the learner carries out book-keeping activities, they are also demonstrating an understanding of how a range of book-keeping documents are used.
- Assessors can only assess in their acknowledged area of occupational competence.
- Assessors and IVs will be registered with their centre and be accountable to the organisation for their assessment practice.
- Health and safety of customers/clients and employees must be maintained throughout the assessment process and if any person carrying out assessment or verification activities does not feel that there is due regard to health and safety then that person should refuse to continue with the activity(ies) until satisfied that due regard to health and safety is being taken.

5.3 Characteristics of assessment guidance

There are two types of assessment for the Skillsfirst Level 2 Award in Computerised Accounting for Business (RQF). These are a skills assessment and a knowledge assessment, both of which must be achieved. These assessments could either be electronic, paper-based, or a combination of the two.

You may produce evidence from a range of sources which should be recorded in some form. A record of evidence will confirm to your tutor/assessor their confidence in your competence, breadth, and depth of knowledge and understanding in being able to competently meet the functional requirements of all the units.

Your tutor/assessor will need to be assured that you can:

- meet all the learning outcomes of a unit
- pass all the assessment criteria of a unit

Your tutor/assessor may request additional evidence if they are not satisfied with the evidence you present. If this occurs, it may need to be agreed in partnership with you and your tutor/assessor.

5.4 General guidance for conducting assessments

5.4.1 Invigilators

The role of the invigilator is to:

- ensure the security and integrity of all assessments before, during and after the assessment
- prevent learner plagiarism / collusion
- minimise the impact to the learner of potential hardware failures
- ensure previously agreed reasonable adjustments are put in place

The head of centre or designated personnel must make these instructions available to all invigilators. This may be a printed version or an electronic copy and must be visible at all times. The head of centre must make sure that all invigilators are suitably qualified and experienced adults; they must not be current learners at the centre. Although the head of centre may decide who is suitably qualified and experienced, any relative, friend or peer of a learner in the assessment environment is not permitted.

At least one invigilator for every 30 learners should be present at all times. If only one invigilator is required, they must be able to access help easily, without disturbing the learners, or leaving the learners unattended. If necessary, the invigilator is allowed to keep a mobile phone in the assessment room for emergency purposes only, however it must be kept on silent mode.

5.4.2 Preparing the assessment environment

Centres must ensure suitable accommodation is used for all assessments as follows:

- the assessment environment must be of a suitable size
- learners must be seated a minimum of 1.25 metres apart and facing in the same direction; each learner should have a separate desk and must be far enough apart from other learners to prevent them from seeing each other's work
- heating, lighting, ventilation and the level of outside noise must be appropriately controlled to allow the learners to take their assessment comfortably
- display material which might be helpful to learners must not be visible
- ensure there is a working clock visible to each learner
- make sure all relevant signage is clearly displayed
- the invigilator must be able to freely move around the room and be able to observe each learner at all times

5.4.3 Before the assessment

Before learners are allowed to start the assessment, the invigilator must always:

- make sure photographic identification of each learner has been authenticated
- inform learners that they must follow the regulations of the assessment
- create a seating plan that shows the exact position of each learner in the assessment environment
- confirm emergency procedures to all learners
- remind learners that they are not allowed to communicate in any way with, ask for help from, or give help to, another learner while they are in the assessment environment check that learners have the correct equipment and materials for their assessment, for example; calculators and source documents (where applicable)
- check that no information is included inside the calculator case (where applicable) and that these are not programmable calculators
- check all pencil cases are see-through

- inform learners that they cannot bring mobile phones/smart watches/tablets into the assessment
- environment; if this is not practical, an area within the assessment environment, out of the reach of learners must be identified and monitored by the invigilator at all times
- instruct the learners to sign and write their name exactly as it appears on the attendance register (paper-based assessments only)
- identify and learners with special requirements and ensure provision to support these learners is in place
- ensure all learners are seated before commencing the assessment and they have been issued with the correct question papers for the assessment they are about to sit
- ask learners to confirm they are sitting the assessment for the correct qualification and level clearly announce to learners when they may begin and inform them of the duration of their assessment
- if a reader or scribe is required for the assessment, ensure there is an invigilator also present and that no other learners are disadvantaged by this arrangement; readers and or scribes are not allowed access to the assessment paper prior to the start of the assessment learners who are late for the assessment may be permitted to enter the assessment environment and sit the assessment (at the centre's discretion).

5.4.4 During the assessment

The invigilator must:

- supervise the learners throughout the assessment and give complete attention to this duty at all times
- be vigilant, looking out for potential plagiarism / collusion. Any irregularities must be recorded on the invigilation/ supervision report and Skillsfirst must be notified immediately move around the assessment environment quietly and at frequent intervals
- be able to observe all learners
- any changes made to seating arrangements during the assessment must be recorded on the seating plan, this must be made available to Skillsfirst upon request
- accurately complete the attendance register and invigilation/ supervision report during the assessment, specifying any learners who were absent
- adhere to the correct timings of the assessment

- ensure any disturbances/emergencies (if applicable) are dealt with appropriately, recorded on the supervision report and notified to Skillsfirst immediately.
- make sure advice is provided to learners if they suspect there is an error on the paper and contact Skillsfirst immediately
- inform Skillsfirst if any learners were allowed to leave the room unaccompanied

The invigilator must not:

- direct learners to particular questions or particular sections of the question paper
- read a word or words printed on the question paper to a learner, other than instructions before the assessment
- carry out any other task, such as; read or scribe during the assessment unless permission has been granted by Skillsfirst
- allow the use of correction fluid or erasable pens by learners (paper-based only)
- offer any advice or comment on the work of a learner

5.4.5 At the end of the assessment

- clearly tell the learners to stop working, reminding them assessment conditions still apply for on-screen assessments, remind learners they must select the 'finish' button on-screen for paper-based assessments, ensure all learners have entered their details correctly on their scripts and included their name on all documents being submitting for marking
- for paper-based assessments, ensure all assessment papers (used and unused), learner scripts and documents are collated prior to the learners leaving the room
- ensure learners who were granted extra time continue their assessment

5.4.6 After the assessment

For paper-based assessments, ensure all assessment papers (used and unused), invigilation records, learner scripts and documents are stored securely for moderation.

5.4.7 Retaining invigilation records

Centres must retain signed records of the seating plan, attendance register, and invigilation/ supervision reports for each assessment sitting for a minimum of 3 years from the date of the assessment sitting.

Skillsfirst reserve the right to request copies of these records and any time. As part of our quality assurance process, Skillsfirst external verifiers will sample these records during external verification visits.

5.5 Requirements for conducting e-assessments

5.5.1 What is an e-assessment

E-assessment can also be known as 'electronic assessment' and is an end-to-end computer-based assessment process which can be used to manage, deliver and test a learner's knowledge.

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5.5.2 What is the purpose of e-assessment

It allows all learners an equal opportunity to achieve a qualification through an accessible and flexible assessment method.

5.5.3 General requirements

- Learners ID must be checked prior to the assessment occurring i.e. ensuring that the person taking the assessment is the learner whom the certificate will be claimed (this must include post-assessment interviews which have to be recorded). A template questionnaire can be found in Appendix 1 on page
- A robust system and process must be in place to confirm the learner's identity (e.g. face recognition, unique learner log in, security question etc.)
- The assessment guidance for learners must be available to the learner, or provided by the invigilator prior to learners commencing their assessment. This could include assessment conditions, duration of assessment and any other restricted practices. If the e-assessment is closed-book, access to any materials is forbidden. There should only be access to permitted materials as specified for an open-book assessment.
- There must be measures in place to discourage and minimise the opportunities for malpractice to take place. This should include pre and post assessment learner interviews to confirm authentication.
- If appropriate, all learners should be informed that if malpractice occurs, they may be removed from the assessment environment. The learner(s) should also be warned that Skillsfirst will be informed and may decide to disqualify the learner.
- An invigilator must inform the Head of Centre of any malpractice, or suspected malpractice immediately. It is the Head of Centre's responsibility to inform Skillsfirst as soon as possible of all cases of suspected, or actual malpractice in connection with an assessment
- An audit trail must be available to show that learners have demonstrated that they have met the assessment requirements for the qualification. This could either be electronic or a print out.
- A process must be in place to register a learner and claim certificates from Skillsfirst once the qualification has been achieved
- Learners must be informed that they cannot bring mobile phones / smart watches / tablets, or any other electrical equipment into the assessment room; if this is not practical an area within the room, out of reach of learners must be identified and monitored at all times
- If the e-assessment is timed, all learner's should have access to the start and finish times; ideally, a working clock should be visible
- The e-assessment must be completed independently.

- Any individual present must not talk to, or distract, learners during the e-assessment
Learners must not leave the room for any reason during the e-assessment
- The centre must have a process in place to maintain a record of the completed e-assessment(s). This could either be electronic or paper-based.
- If a learner's e-assessment is remote, the centre must conduct post-assessment quality assurance activities to ensure authenticity i.e. learner interviews. These activities must be formalised and will be reviewed as part of the Skillsfirst external verification process
- E-assessment quality assurance

The centre must allow Skillsfirst's External Verifier (EV) access to the e-assessment platform in order to sample learner responses and consistently ensure the assessment is fit-for-purpose

5.6 Recognition of prior learning (RPL)

RPL recognises how the contribution of a learner's previous experience could contribute to a qualification. Should any opportunities for RPL be identified, it is important that a complete process of recognising prior experience and learning is undertaken, by ensuring that:

- it covers relevant or appropriate experience for previous activities, as well as accredited learning and qualifications
- it is incorporated into the assessment planning, with details of how this will take place mapping of prior learning to the national occupational standards to identify gaps is documented and auditable
- assessment methods or processes for recognising prior experience and learning, are documented and made available to the external verifier
- the audit trail covers the whole process and methodology of RPL
- the authenticity and currency of presented evidence is established by the assessor

In considering the appropriateness of any single piece of evidence, the following should be considered:

- Content - the degree to which the content of any previous accredited learning meets the requirements of the national occupational standards against which it is being presented as evidence.
- Performance and knowledge - the degree to which the previous learning covered both performance and knowledge. Some learning will only have offered and tested the latter, in which case RPL will only recognise the meeting of knowledge requirements. Performance will require further assessment. Although unlikely, the reverse (performance tested but not knowledge) could be true in which case knowledge and understanding would need further assessment.
- Relevance of context - the degree to which the context of the learning gained and assessed, relates to the current context of learner' work roles. If the context was different, assessors will need to satisfy themselves of learners' ability to transfer the learning gained into their current setting.
- Currency - how recently the learning was gained. Learners would need to demonstrate current knowledge and understanding of areas such as legislation, policy and practice etc., which may have changes since the previous learning programmes were undertaken. Authenticity - how the ownership of the evidence is established to ensure it was generated by the learner.