



## Introducing the qualification

### Edexcel Level 2 Certificate in Accounting

This qualification:

- is nationally recognised
- is based on the Accounting National Occupational Standards (NOS), owned by the Financial Services Skills Council.

This qualification is designed to recognise occupational competence in accounting at Level 2 and thus provide opportunities for career and educational progression. This qualification has been developed for those working, or wishing to work, in accounting. It is aimed at those who are new to accounting or who may already be working in an accounts department. This qualification is for all learners aged 16 and above who are capable of reaching the required standards. Edexcel's policy is that the qualifications should:

- be free from any barriers that restrict access and progression
- ensure equality of opportunity for all wishing to access the qualifications.
- Accounting technician
- Accounts/finance clerk.

This Edexcel Level 2 Certificate in Accounting provides progression to the Edexcel Level 3 Diploma in Accounting. The qualification is valued by employers and thus its achievement allows progression into employment in accounting roles.

#### Qualification overview

Individual units can be found in the *Overview of Units* section. The QCF level and credit value are given on the first page of each unit. This qualification consists of 12 mandatory units, totalling 24 credits. Learners must achieve all 24 credits in order to pass the qualification. There is one additional unit: *Professional Ethics in Accounting and Finance* which is required only if learners are taking the qualification as part of an apprenticeship.

## Overview of Units

<b>Mandatory units</b>		<b>Level</b>	<b>Credits</b>
1	Principles of recording and processing financial transactions	2	2
2	Banking procedures	1	1
3	Preparing and recording financial documentation	2	2
4	Maintaining and reconciling the cashbook	2	2
5	Maintaining petty cash records	1	1
6	Processing ledger transactions and extracting a trial balance	2	2
7	Maintaining the journal	2	2
8	Maintaining control accounts	2	1
9	Work effectively in accounting and finance	2	2
10	Basic principles of costing	2	4
11	Provide basic cost and revenue information	2	2
12	Computerised accounting software (imported unit from e-skills)	2	3
<b>Total Credits</b>			<b>24</b>

<b>Additional unit (required if taking an Apprenticeship)</b>		<b>Level</b>	<b>Credits</b>
13	Professional ethics in accounting and finance	3	3
<b>Total credits</b>			<b>27</b>