

**Unit Title:** Book-Keeping  
**Unit Level:** Level 1  
**Unit Credit Value:** 3  
**GLH:** 27  
**LASER Unit Code:** WJC605  
**Ofqual Unit Code:** L/506/1063

This unit has 3 learning outcomes.

LEARNING OUTCOMES		ASSESSMENT CRITERIA	
The learner will:		The learner can:	
1.	Understand the job role and career path for a book-keeper.	1.1	Outline the job role of a book-keeper.
		1.2	Outline how the role of the book-keeper fits within the business organisation.
		1.3	Outline how book-keeping can become a career pathway.
2.	Understand different types of business organisations.	2.1	Give examples of different types of business organisation.
		2.2	Define the organisations known as <ul style="list-style-type: none"> <li>• sole trader</li> <li>• partnership.</li> </ul>
3.	Know the terminology used in book-keeping.	3.1	Identify the difference between a book-keeper and an accountant.
		3.2	Explain the correct use of six (minimum) of the following book-keeping terms: <ul style="list-style-type: none"> <li>• petty cash imprest system</li> <li>• sales</li> <li>• purchase</li> <li>• customer</li> <li>• supplier</li> <li>• receipt</li> <li>• payment</li> <li>• income</li> <li>• expenditure.</li> </ul>
		3.3	State how three (minimum) of the following book-keeping documents are used: <ul style="list-style-type: none"> <li>• petty cash voucher</li> <li>• purchase order</li> <li>• invoice</li> <li>• credit note</li> <li>• statement of account</li> <li>• remittance advice.</li> </ul>

**Assessment Guidance:**

NA

**Additional Information:**

NA