



Qualification Specification for:

KPA Level 2 Award in Using Cloud Accounting Software (RQF) (610/1489/8)

KPA Level 2 Award in the Basic Principles of Using Cloud Accounting Software (RQF) (610/1490/4)

KPA Level 2 Award in the Principles of Using Cloud Accounting Software for Business (RQF) (610/1491/6)

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1. Introduction

About KPA

Kaplan Professional Awards (KPA) is a nationally recognised Ofqual regulated Awarding Organisation. This means that by following Ofqual's conditions, we ensure our qualifications and assessments are fit for purpose and indicative of the knowledge, skills and understanding that a candidate can achieve.

KPA works with national and local organisations to develop and widen access to high quality and flexible education and learning.

Our mission is to offer the best possible qualifications and resources, and to put these opportunities in the hands of as many people as possible.

KPA Qualifications

KPA Qualifications are developed to ensure they provide a clear measure of the individuals' achievement while highlighting their ability to meet the requirements of the industry in which they wish to operate. KPA works with industry specialists to ensure the qualification modules/units and their assessments are set at a suitable level for the age range and industry requirements.

2. Qualification summary

This specification provides key information on the qualifications listed below that are accredited by Ofqual and available on Ofqual's Regulated Qualification Framework (RQF):

KPA Level 2 Cloud Accounting qualifications	Qualification number
KPA Level 2 Award in Using Cloud Accounting Software (RQF)	610/1489/8
KPA Level 2 Award in the Basic Principles of Using Cloud Accounting Software (RQF)	610/1490/4
KPA Level 2 Award in the Principles of Using Cloud Accounting Software for Business (RQF)	610/1491/6

KPA's level 2 qualifications in using cloud-based accounting software provide candidates with an opportunity to develop and demonstrate their knowledge and skill in using cloud-based technology.

Knowing how to use cloud-based accounting software will enable the candidate to adapt to the changing nature of the accounting and finance role, incorporating new ways of working.

These qualifications are graded as pass or fail.

Qualification objectives

These qualifications have been designed to fit around the candidates own development needs whilst also providing a clear pathway to progress and broaden their knowledge in the subject area of using cloud-based accounting software. Candidates will develop practical skills and, depending upon the qualification they choose, knowledge in using cloud-based accounting software that could lead them into employment or further study.

All three qualifications will provide candidates an opportunity to understand how to process data directly into accounting software, using data to produce relevant reports for colleagues, suppliers and/or customers as required and to gain an understanding of the benefits from using cloud-based Accounting software as well as the potential threats to data security. Candidates are also provided with the opportunity to develop their knowledge and understanding of recording financial transactions, VAT and workplace legislation and professional values, within two of the qualifications.

The objective of these qualifications is to:

- equip candidates with the relevant skills and understanding in cloud-based technology
- demonstrate their skills in using cloud accounting software by inputting and managing data accurately
- know how to maintain the security of accounting information
- provide an opportunity to develop employability skills and progress into employment such as:
 - an accounts/finance administrator
 - an accounts payable/receivables clerk
 - a clerical assistant
 - a payroll assistant
 - a trainee bookkeeper
 - a finance assistant

Qualification Purpose

The purpose of these qualifications is to provide candidates with an opportunity to learn practical skills and to develop their knowledge in using cloud-based accounting software .

All three qualifications will develop the practical elements of using cloud-based accounting software for recording financial transactions. Candidates are then provided with a choice on the depth of knowledge that they may also wish to develop or progress towards, according to their own development needs. The discrete purpose of each qualification is provided in the table below along with the progression route.

Qualification Title	<i>purpose</i>
KPA Level 2 Award In Using Cloud Accounting Software (RQF)	<i>skills based learning programme on how to set up accounting software and processing routine payments and receipts.</i>
KPA Level 2 Award in the Basic Principles of Using Cloud Accounting Software (RQF)	<i>builds upon the above qualification and includes developing knowledge as well as practical skills in using cloud-based accounting software.</i>
KPA Level 2 Award in the Principles of Using Cloud Accounting Software for Business (RQF)	<i>knowledge and skills based learning programme that builds upon the qualification above and develops the broader knowledge around using cloud-based accounting software that can be applied in a business setting</i>

This qualification is suitable for school leavers or adults who are looking to:

- Enter into a new vocation or reskill after a career break
- Upskill to progress in their current job role or area of work
- Develop the practical skills required to use cloud-based accounting software
- Gain recognition of existing skills
- achieve a nationally recognised qualification

Progression opportunities

Each qualification is designed to progress from one to the other as shown in the table above. Candidates will be equipped with the skills and/or knowledge to enter employment or progress in a role requiring the use of cloud-based accounting software.

Candidates can also continue to study and progress with KPA qualifications that complement and broaden knowledge and understanding of discrete accounting functions or to develop their knowledge and understanding of the increasing need for digital specialists working with emerging technology and the importance of cybersecurity and resilience to online crime. KPA qualifications that candidates can progress to include:

- KPA Level 3 Certificate in Pensions Administration
- KPA Level 4 Award in New Technologies for Business (RQF)
- KPA Level 4 Award in Cybersecurity for Business (RQF)

These qualifications will also demonstrate competency of the skills standard ‘User systems and processes’ within the Level 2 apprenticeship in Accounts or Finance Assistant.

Entry Requirements

KPA qualifications are designed for learners who are typically 16 - 18 and 18+.

Whilst there are no specific entry requirements to study these qualifications, it is recommended that candidates have a good standard of English, Maths and Information Technology prior to starting their studies for this subject area. It is also recommended to have a basic understanding of bookkeeping terminology and practices.

Our Centres are required to review relevant prior qualifications and experience for each learner and to use that information to decide whether the learner has the necessary foundations to undertake these programmes of study.

Exemptions and/or Credit for Prior Learning (CPL)

The KPA Level 2 Cloud Accounting qualifications are designed with progression in mind. Candidates can gain Credit for Prior Learning (CPL) at a unit level. This provides candidates who wish to progress further, exemption against units already passed in other qualifications within this suite.

Delivery Languages

This qualification is available in English only.

For those whom English is not their first language we recommend the following standards of proficiency in English language skills or an approved equivalent for this qualification:

- IELTS 5.5
- Common European Framework of Reference (CEFR) B2
- Cambridge English Advanced (CAE) 162 or above
- Pearson Test of English (PTE) Academic 42-49

Support and recognition

The following qualifications are supported by Kaplan Financial:

KPA Level 2 Award In Using Cloud Accounting Software (RQF)

KPA Level 2 Award in the Basic Principles of Using Cloud Accounting Software (RQF)

KPA Level 2 Award in the Principles of Using Cloud Accounting Software for Business (RQF)

Equality and diversity

KPA firmly believes in equality of opportunity for all who participate in our qualifications. It is our policy to ensure qualifications are:

- free from barriers that restrict access and progression
- attainable by all who can demonstrate the required standard
- free from discriminatory practices or stereotypes

All KPA approved centres and their staff are duty bound to be fully aware of their legal responsibilities in regard to equal opportunities, access and to monitor any changes in legislation. KPA reserves the right to withdraw centre approval status in the event of any proven discrimination. For further information please view the full KPA Equality Statement on our website or email kpaenquiries@kaplan.co.uk for a copy.

3. Qualification structure and Content

All three KPA Level 2 Cloud Accounting qualifications comprise a set of mandatory units. The individual must successfully complete all the required assessments to obtain the qualification certification.

Each qualification has been designed to provide flexibility and choice to candidates who may wish to focus on developing their practical skills only or to develop both the knowledge and practical skills of using cloud-based software.

Qualification structures

KPA Level 2 Award in Using Cloud Accounting Software (RQF)			
This qualification is for those learners who wish to develop practical skills in processing receipts and payments, and financial transactions using cloud-based accounting software			
Three mandatory units	Level	GLH	TQT
Unit 1: Using cloud-based software to manage accounting information 1. Enter and/or restore data using a cloud-based computerised accounting package at the start of the financial year 2. Set up Assets, Liabilities, Capital, and Budgets 3. Record Customer and Supplier financial documents 4. Process Receipts and Payments 5. Process Non-Credit Payments and Receipts 6. Process Journals 7. Produce Reports using Selection Criteria and Parameters	2	18	25
Unit 2: Using cloud-based software to process routine payments and receipts 1. Enter and/or Restore data using Cloud-based software 2. Process Petty Cash Payments and Receipts 3. Process Non-credit Payments and Receipts 4. Correct Transaction Errors 5. Process Salary Journals 6. Carry out Bank Reconciliation 7. Produce Reports using Selection Criteria and Parameters	2	23	30
Unit 3 - Understand the Benefits and Risks of cloud-based software 1. Distinguish between features of accounting software and manual bookkeeping 2. Know the advantages and disadvantages to users of different types of accounting software 3. Understand threats to accounting software security	1	17	20
Total GLH & TQT		58	75

KPA Level 2 Award in the Basic Principles of Using Cloud Accounting Software (RQF)			
This qualification is for those learners who are looking to develop their knowledge as well as practical skills in using cloud-based accounting software in processing receipts and payments, and other financial transactions			
Four mandatory units	Level	GLH	TQT
Unit 1: Using cloud-based software to manage accounting information 1. Enter and/or restore data using a cloud-based computerised accounting package at the start of the financial year 2. Set up Assets, Liabilities, Capital, and Budgets 3. Record Customer and Supplier financial documents 4. Process Receipts and Payments 5. Process Non-Credit Payments and Receipts 6. Process Journals 7. Produce Reports using Selection Criteria and Parameters	2	18	25
Unit 2: Using cloud-based software to process routine payments and receipts 1. Enter and/or Restore data using Cloud-based software 2. Process Petty Cash Payments and Receipts 3. Process Non-credit Payments and Receipts 4. Correct Transaction Errors 5. Process Salary Journals 6. Carry out Bank Reconciliation 7. Produce Reports using Selection Criteria and Parameters	2	23	30
Unit 3: Understand the Benefits and Risks of cloud-based software 1. Distinguish between features of accounting software and manual bookkeeping 2. Know the advantages and disadvantages to users of different types of accounting software 3. Understand threats to accounting software security	1	17	20
Unit 4: Principles of recording and processing financial transactions 1. Role of the book of prime entry 2. Principles of coding 3. Double entry bookkeeping system 4. Types of business discounts 5. Use of the journal 6. Use of Control accounts 7. Purpose of the Trial Balance	2	17	24
Total GLH & TQT		75	99

KPA Level 2 Award in the Principles of Using Cloud Accounting Software for Business (RQF)			
This qualification is for those learners who are looking to develop their knowledge as well as practical skills in using cloud-based accounting software along with understanding of VAT, Benefits and Risks of using accounting software and Professional values & legislation			
Six mandatory units	Level	GLH	TQT
Unit 1: Using cloud-based software to manage accounting information 1. Enter and/or restore data using a cloud-based computerised accounting package at the start of the financial year 2. Set up Assets, Liabilities, Capital, and Budgets 3. Record Customer and Supplier financial documents 4. Process Receipts and Payments 5. Process Non-Credit Payments and Receipts 6. Process Journals 7. Produce Reports using Selection Criteria and Parameters	2	18	25
Unit 2: Using cloud-based software to process routine payments and receipts 1. Enter and/or Restore data using Cloud-based software 2. Process Petty Cash Payments and Receipts 3. Process Non-credit Payments and Receipts 4. Correct Transaction Errors 5. Process Salary Journals 6. Carry out Bank Reconciliation 7. Produce Reports using Selection Criteria and Parameters	2	23	30
Unit 3: Understand the Benefits and Risks of cloud-based software 1. Distinguish between features of accounting software and manual bookkeeping 2. Know the advantages and disadvantages to users of different types of accounting software 3. Understand threats to accounting software security	1	17	20
Unit 4: Principles of recording and processing financial transactions 1. Role of the book of prime entry 2. Principles of coding 3. Double entry bookkeeping system 4. Types of business discounts 5. Use of the journal 6. Use of Control accounts 7. Purpose of the Trial Balance	2	17	24
Unit 5: Basic principles of VAT 1. State current VAT regulations	3	18	21
Unit 6: Understanding professional values and basic business legislation 1. Explain the importance of integrity and professionalism 2. Know workplace legislation 3. Know the fundamental principles of money laundering legislation	2	9	12
Total GLH & TQT		102	132

Course delivery and assessment

The training materials for this qualification along with the assessment for all units is delivered using the 'Sage Qualifications' online platform.

Candidates registered against this qualification are provided with an access code to online training materials via the 'Sage Qualifications' online platform. The training materials are delivered sequentially within the online platform at the end of which the candidate can then access the assessment.

To achieve a passing grade, candidates must score at least 70% for each assessment

Offering the Qualification

This qualification is only available through KPA recognised centres. If you would like to find out more about either becoming a recognised centre or working in partnership with a recognised centre please email the KPA enquiries team on kpaenquiries@kaplan.co.uk or visit our website for more information.

Becoming an approved KPA centre

To become an approved KPA centre you will be required to meet the approval criteria that will ensure the standard and quality of the qualification, and where applicable, its assessment delivery is maintained year on year. The approval criteria will include:

- availability of suitable teaching accommodation, resources and staff to deliver the qualification
- compliance with relevant health and safety legislation
- provision of an appropriate area and facilities for learner relaxation
- staff experienced in delivering and/or assessing a qualification at a similar level this could include:
 - having occupational competence or technically knowledgeable in the area they are teaching.
 - recent and relevant experience in the specific area they will be assessing or verifying.
 - a recognised and relevant qualification for their role

All approved centres will be subject to KPA's ongoing quality assurance processes including centre visits.

Certification & Fees

On completion the candidate will receive a certificate against a qualification shown below: Exam fee

KPA Level 2 Award in Using Cloud Accounting Software (RQF)	£125.00
KPA Level 2 Award in the Basic Principles of Using Cloud Accounting Software (RQF)	£155.00
KPA Level 2 Award in the Principles of Using Cloud Accounting Software for Business (RQF)	£185.00

4. Units

How the qualification works

This qualification is made up of unit(s) representing a small block of learning focusing on a particular topic or area of study relevant to the qualification.

Each unit includes a:

1. Level – which indicates the unit difficulty
2. Total Qualification Time (TQT) - the total amount of time a typical learner would take to complete the different activities to demonstrate achievement of the learning outcomes of a whole qualification. TQT includes guided learning hours (GLH) plus tutor directed unsupervised learning and assessment activities.
3. Learning outcome – statement of our expectations of the learner and what the learner can expect to know, understand or do as a result of a process of learning.
 - a. Each learning outcome is linked to a number of assessment criteria.
4. Assessment criteria – descriptions of the requirements a learner is expected to meet to demonstrate that a learning outcome has been achieved
5. Indicative content - the scope of knowledge required in order to fulfil the assessment requirements and achieve the learning outcome; it also outlines the technical components of the programme.

Understanding learning outcomes

There are two main types of learning outcome:

- skills that can be performed
- knowledge that can be learned

It's possible that they can cover a combination of the two.

Competence/Skills based learning outcomes:

- Linked to a practical skill that can demonstrate competence and/or performance of a specific activity or skill.

Knowledge based learning outcomes:

- Reflects evidence that can be recorded in ways other than observation.

Achievement at level 2

Has knowledge and understanding of facts, procedures and ideas in an area of study or field of work to complete well-defined tasks and address straightforward problems. Can interpret relevant information and ideas.

Is aware of a range of information that is relevant to the area of study or work.

Select and use relevant cognitive and practical skills to complete well-defined, generally routine tasks and address straightforward problems. Identify, gather and use relevant information to inform actions. Identify how effective actions have been

Unit number	1		
Unit title	Unit 1: Using cloud-based software to manage accounting information		
Level	2	Code	KPA/UCAS-01
GLH	18	DAL	7
TQT	25	Unit no.	T/650/3796 (30/08/2025)
Unit Description			
<p>This unit aims to provide the learner with an introduction to the general principles of setting up a cloud-based system to record relevant information and produce reports relating to account details.</p> <p>Processing data and information into accounting software has become a workplace demand for a variety of finance roles, this unit provides candidates with the practical steps needed for processing bookkeeping tasks electronically.</p> <p>On completion of this unit the candidate will be able to:</p> <ul style="list-style-type: none"> • enter accounting transactions into accounting software • set up general ledger accounts for new and existing businesses • process typical bookkeeping entries (e.g. sales and purchase documents) • produce reports using the software 			
Learning outcome	Assessment criteria		
The learner will be able to:	The learner can:		
1. Enter and/or restore data using a cloud-based computerised accounting package at the start of the financial year	1.1 Enter and/or restore data accurately, for example: <ul style="list-style-type: none"> • Company Name and Address • Financial Year • Program Date • Customer Details • Supplier Details • Nominal Accounts • VAT scheme 		
2. Set up Assets, Liabilities, Capital, and Budgets	2.1 Enter nominal account opening balances 2.2 Enter budgets		
3. Record Customer and Supplier financial documents	3.1 Enter invoices and credit notes into the correct customer and supplier accounts, using the data and appropriate reference details		
4. Process Receipts and Payments	4.1 Allocate receipts against the correct customer account, for example: <ul style="list-style-type: none"> • Part payment • Payments made on account • Payments taking account of credit notes • Payments taking account of previous payments on account • Settlement discount 4.2 Enter the correct reference and date 4.3 Identify amounts owed by customers 4.4 Identify amounts due for payment to suppliers 4.5 Process bad debts, contra entries and dishonoured cheques		

5. Process Non-Credit Payments and Receipts	<p>5.1 Process cash and cheque payments and receipts for expenditure and income made on a non-credit basis</p> <p>5.2 Calculate the tax element (e.g. VAT) where the gross amount and the rate of tax is given, for both payments and receipts</p>
6. Process Journals	<p>6.1 Process Journals for at least three of the following transactions:</p> <ul style="list-style-type: none"> • Record the purchase of new fixed assets • Make simple corrections to Nominal Ledger accounts • Record goods taken by the owner for own use where tax (e.g. VAT) is not involved • Record assets introduced by the owner • Process bad debts from non-credit customers
7. Produce Reports using Selection Criteria and Parameters	<p>Produce a variety of routine reports using correct selection criteria and parameters, for example:</p> <ul style="list-style-type: none"> • Customer and Supplier Address Lists • Customer and Supplier Histories/Activity • Aged Debtors and Aged Creditors Analysis • Remittance Advice Notes • Customer Statements • Budget Reports • Nominal Account Activity • Audit Trail • Trial Balance

Unit number	2		
Unit title	Unit 2: Using cloud-based software to process routine payments and receipts		
Level	2	Code	KPA/CS-02
GLH	23	DAL	7
TQT		Unit no.	Y/650/3797 (31/08/2025)
Unit description			
<p>The aim of this unit is to provide candidates with the skills needed to use and maintain a bank ledger, using cloud-based accounting software.</p> <p>Processing data and information into accounting software has become a workplace demand for a variety of finance roles, this unit provides candidates with the practical steps needed for processing bookkeeping tasks electronically.</p> <p>On completion of this unit the candidate will be able to:</p> <ul style="list-style-type: none"> • enter and process accounting transactions into cloud-based accounting software • perform bank reconciliations accurately • produce reports using the software and understand the purpose of these reports. 			
Learning outcome	Assessment criteria		
The learner will be able to	The learner can:		
1. Enter and/or Restore data using Cloud-based software	1.1 Enter and/or restore data accurately, for example:- <ul style="list-style-type: none"> • Company Name and Address • Financial Year • Program Date • Nominal Accounts • VAT scheme 		
2. Process Petty Cash Payments and Receipts	2.1 Introduce or restore and/or increase a petty cash float 2.2 Enter petty cash voucher and receipt details ensuring that they are coded to the correct nominal code 2.3 Calculate the tax element (e.g. VAT) where the gross amount and rate of tax is given, for both payments and receipts		
3. Process Non-credit Payments and Receipts	3.1 Process cash and cheque payments and receipts for expenditure and income made on a non-credit basis 3.2 Process recurring payments and receipts such as direct debits, standing orders, credit transfers etc. 3.3 Calculate the tax amount (e.g. VAT) where the gross amount and the rate of tax is given, for both payments and receipts		
4. Correct Transaction Errors	4.1 Make simple corrections to Nominal Ledger transactions, for example: <ul style="list-style-type: none"> • changes of account • references • amounts • tax codes 		

5. Process Salary Journals	5.1 Enter details from wages and salary information provided including: <ul style="list-style-type: none"> • Gross wages and salaries • Net wages and salaries • Statutory deductions owed to HM Revenue & Customs • Payments to the Collector of Taxes • Non-statutory deductions
6. Carry out Bank Reconciliation	6.1 Match individual items on the Bank Statement against the computer Bank record 6.2 Update the computer Bank record with additional items from the Bank statement
7. Produce Reports using Selection Criteria and Parameters	7.1 Produce a variety of routine reports using correct selection criteria and parameters, for example: <ul style="list-style-type: none"> • Bank receipts and Payments Day Books • Cash and Petty Cash Activity Reports • Nominal Account Histories/Activity Reports • Bank Statement • Audit Trail • Trial Balance

Unit number	3		
Unit title	Unit 3: Understand the Benefits and Risks of cloud-based software		
Level	1	Code	KPA/CS-03
GLH	17	DLA	3
TQT		Unit no.	D/650/3799 (30/08/2025)
Unit description			
<p>This unit aims to provide the learner with an understanding of key features of cloud-based software and methods that can be used to distinguish between different 'of the shelf' packages against bespoke software.</p> <p>The learner will also be introduced to potential threats to 'Cyber-security' and steps on how to overcome those threats.</p>			
Learning outcome		Assessment criteria	
The learner will:		The learner can:	
1. Distinguish between features of accounting software and manual bookkeeping	1.1 Describe the features of accounting software that allow increased speed and automation: <ul style="list-style-type: none"> ■ report processing ■ data input ■ batch processing 1.2 Explain the benefits of the 'Ease of use' features included in accounting software: <ul style="list-style-type: none"> ■ integrated software ■ tools and wizards ■ help functions ■ different report layouts (charts, tables) 1.3 Explain the benefits of being able to import and export data to and from other programs: <ul style="list-style-type: none"> ■ to work with data more flexibly ■ save time ■ reduce risk of human error ■ communicate information in various formats 1.4 Describe the advantages of reports that may be produced in accounting software: <ul style="list-style-type: none"> ■ real-time financial position ■ analysis of income and expenses. 		
2. Know the advantages and disadvantages to users of different types of accounting software	2.1 Compare of 'off the shelf' versus bespoke software with regards to: <ul style="list-style-type: none"> ■ cost ■ levels of support for users ■ timeframe for development ■ range of functions used by business frequency and ease of updates ■ level of training required to use software ■ type of subscription 2.2 Compare traditional accounting software versus cloud-based software with regards to: <ul style="list-style-type: none"> ■ cost ■ levels of support for users ■ range of functions used by business 		

	<ul style="list-style-type: none"> ■ frequency and ease of updates ■ upgrade capacity ■ level of training required to use software ■ access from multiple devices ■ type of subscription ■ access to internet
<p>3. Understand threats to accounting software security</p>	<p>3.1 Describe potential threats to data security:</p> <ul style="list-style-type: none"> ■ viruses ■ hacking ■ phishing ■ system crashes ■ employee fraud ■ corrupt files ■ natural disasters (flood, fire) ■ accidental deletion <p>3.2 Describe how to protect accounting software against threats:</p> <ul style="list-style-type: none"> ■ access rights ■ passwords ■ encryption ■ firewalls ■ secure backups.

Unit number	4		
Unit title	Unit 4: Principles of recording and processing financial transactions		
Level	2	Code	KPA/CS-04
GLH	17	DLA	7
TQT	24	Unit no.	K/650/3972 (30/08/25)
Unit description			
This unit aims to provide the learner with an introduction to the general principles of recording and processing financial transactions .			
Learning outcome	Assessment criteria		
The learner will understand the:	The learner can:		
1. Role of the book of prime entry	1.1 outline the purpose, content and format of the books of prime entry 1.2 outline the purpose of the different types of business documents 1.3 explain the importance of retaining and securely storing business documents in line with legal requirements and the organisation's confidentiality requirements 1.4 state systems for filing and storing business documents 1.5 state when authorisation is required to prepare business documents, make payment and communicate with customers and suppliers		
2. Principles of coding	2.1 explain the advantages of using a system for coding in the processing of financial transactions within a double entry bookkeeping system 2.2 describe the use of coding within a filing system		
3. Double entry bookkeeping system	3.1 state the accounting equation 3.2 explain how the accounting equation relates to a double entry bookkeeping system and identify the accounting concept on which the accounting equation is based 3.3 explain how the concepts of business entity, money measurement and historic cost are relevant to the function of bookkeeping 3.4 outline how the books of prime entry integrate with double entry bookkeeping system 3.5 explain how business transactions are processed using real-time and batch processing techniques 3.6 explain how to process financial transactions from the books of prime entry into the double entry bookkeeping system 3.7 define, and distinguish between, capital income and capital expenditure 3.8 define, and distinguish between, revenue income and revenue expenditure		
4 Types of business discounts	4.1 distinguish between trade, bulk and settlement discounts 4.2 state the effect that a settlement discount has on the calculation of Value Added Tax (VAT).		
5 Use of the journal	5.1 identify the reasons for maintaining a journal 5.2 describe the content and format of the journal		

	<p>5.3 list types of transactions that might be entered into the bookkeeping system from the journal, to include its use in accounting for:</p> <ul style="list-style-type: none"> ● balances to open a double entry bookkeeping system ● the write off a bad debt and claiming VAT bad debt relief ● the correction of bookkeeping errors ● wages, salaries and employment on-costs
6 Use of Control accounts	<p>6.1 describe the role of control accounts as a checking device, to aid management in the control of credit, and to help identify bookkeeping errors</p> <p>6.2 describe the specific purpose of the different control accounts</p> <p>6.3 state why it is important to reconcile the sales and purchase ledger control accounts regularly</p> <p>6.4 Describe how to identify and correct discrepancies revealed by the reconciliation process</p> <p>6.5 describe the role of an aged debtor analysis for monitoring debtors</p> <p>6.6 identify persons within the organisation to whom aged debtor information should be circulated and why</p>
7 Purpose of the Trial Balance	<p>7.1 explain the form and function of the trial balance</p> <p>7.2 state the types of error that will not be disclosed by preparing a trial balance</p> <p>7.3 state the types of error that are disclosed by preparing a trial balance</p> <p>7.4 explain the role of a suspense account in temporarily recording errors revealed from a trial balance</p>

Unit number	5		
Unit title	Unit 5: Basic principles of VAT		
Level	3	Code	KPA/SC-05
GLH	18	DLA	3
TQT	21	Unit no.	L/650/3973 (30/08/25)
Unit description			
This unit aims to provide the learner with an introduction to the general regulations of VAT..			
Learning outcome	Assessment criteria		
The learner will:	The learner can:		
1. State current VAT regulations	1.1 identify sources of information on VAT 1.2 describe the relationship between the organisation and Her Majesty's Revenue and Customs (HMRC) 1.3 explain the VAT registration requirements 1.4 list the information required on business documentation of VAT registered businesses 1.5 recognise different types of inputs and outputs 1.6 identify how different types of supply are classified for VAT purposes 1.7 explain the requirements and the frequency of reporting for the following VAT schemes: <ul style="list-style-type: none"> ● annual accounting ● cash accounting ● flat rate scheme ● standard scheme 1.8 recognise the implications and penalties for the organisation resulting from failure to abide by VAT regulations including late submission of VAT returns.		
Guidance on delivery and assessment	Candidates will need access to 'Sage Qualifications' online platform. This is an online platform within which candidates will be able to access all their learning materials and assessment.		

Unit number	6		
Unit title	Unit 6: Understanding professional values and basic business legislation		
Level	2	Code	KPA/SC-06
GLH	9	DLA	3
TQT	12	Unit no.	M/650/3974 (30/08/25)
Unit description			
This unit aims to provide the learner with an introduction to legislation and risk relating to the workplace			
Learning outcome		Assessment criteria	
The learner will:		The learner can:	
1. Explain the importance of integrity and professionalism	1.1 explain why each of the following professional values is important to a bookkeeper: <ul style="list-style-type: none"> ■ confidentiality ■ security of data ■ competency ■ duty of care ■ integrity 1.2 explain why it is important for a bookkeeper to comply with the Code of Ethics of a professional body.		
2. Know workplace legislation	2.1 explain the importance of maintaining security over cloud-based and manual information held on individuals or businesses 2.2 identify principles of data protection 2.3 describe the main duties and responsibilities of employers under health and safety legislation		
3. Know the fundamental principles of money laundering legislation	3.1 define the term 'money laundering' 3.2 list offences under the money laundering regulations 3.3 outline the risks for bookkeepers associated with the money laundering legislation 3.4 state internal procedures that businesses can introduce to lessen risks 3.5 outline the requirements to report suspicions of money laundering to the appropriate authorities		

5. Third Party Arrangements

KPA will enter into a formal and legally binding agreement with all Third Parties who have a direct relationship in the design, development and delivery or award of the training and/or the assessments of a KPA Regulated qualification.

All third party contracts will require our partner to abide by Ofqual regulatory conditions in the same way as they apply to KPA.

Control and oversight

To maintain the integrity of our accredited qualifications, KPA will monitor work from our partners and arrange to meet them on a regular basis, with at least one annual visit.

KPA will appoint an External Quality Assurer (EQA) to confirm that all new applications from third parties are in compliance with all their contractual conditions. Continued compliance as a KPA partner will be verified through an annual Quality Assurance Review. If the EQA finds any instances of non-compliance these issues will be noted with an action plan agreed to correct those issues. Failure to comply will result in a breach of contract and face sanctions.

Assessors

Where the qualification is assessed within a KPA approved centre and is subject to KPA's quality assurance processes including internal and external verification.

Assessors must:

- be working in the occupational area they are assessing and have a minimum of three years' experience in the role
- have direct or related relevant experience in assessment

Centre Resources

KPA approved centres are required to provide the right human and physical resources needed to ensure the quality of the learner experience. Centres must ensure that staff have the appropriate level of subject knowledge, practical experience of the sector and are normally qualified to at least a degree standard. It is desirable that staff have a teaching and/or assessing qualification.

The physical resources required will vary depending on the style of delivery. Where distance or blended learning is used, KPA expects centres to have appropriate learning support materials, infrastructure and technology in place to meet student needs.

For units that require specific resources further information is given within the unit under 'Guidance on delivery and assessment'.

6. Access arrangements and Reasonable adjustments

KPA complies with the Equality Act 2010 and Ofqual general conditions of recognition regarding fair assessment. Students are asked to notify KPA on registration so that their needs may be considered.

Candidates are able to request alternative access due to a short-term or long-term indisposition. Students who have been granted access arrangements must inform KPA immediately if the circumstances related to their access arrangements change prior to the sitting of the examination in question.

Access arrangements & reasonable adjustments

Access arrangements allow candidates with specific needs; such as special educational needs, disabilities or temporary injuries, to access an assessment. The purpose behind an access arrangement is to meet the particular needs of an individual candidate without affecting the integrity and demand of the assessment. Access arrangements are agreed before an assessment and the principal way in which KPA complies with its duty under the Equality Act 2010 to make 'reasonable adjustments'.

The adjustment put in place will depend upon the candidates' disability and that the adjustment can be reasonably delivered by KPA or its approved test centre.

An adjustment to be considered reasonable will depend on a number of factors, which will include, but are not limited to the:

- needs of the disabled candidate;
- effectiveness of the adjustment;
- cost of the adjustment
- likely impact of the adjustment

Special consideration

The special consideration process addresses circumstances specific to an individual exam, which are outside of the candidates control and which may have had an impact upon their exam performance.

For more information please contact kpaenquiries@kaplan.co.uk for a copy of our special consideration process.

Document control

Current published version:

KPA Level 2 Awards In Using Cloud Accounting Software	Version No: 1.0 Issue Date: 13/09/2022 Scheduled Review Date: 30/09/2022
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Revision History

Date	Version	Summary of changes
13/09/22	v1.0	1st published

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