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| **Student mapping**  **Mapping evidence to outcomes and criteria**    You can use a number of different types of evidence to demonstrate your competence, for example a letter from your employer or a witness testimony. Your training provider will be able to give you guidance so it is important that you discuss it with them.  The mapping sheet contains spaces where you should map your evidence to the Assessment criteria. As you may be referring to an individual piece of evidence more than once in your evidence summary you will need to cross reference all pieces of evidence by giving each a unique number and refer to page number, paragraph number etc. This number should be included in the evidence document name when you submit it.   * You must complete all areas marked with an asterix and submit this document along with your assessment evidence * This document has been designed for electronic completion. The cells will expand to fit you text. You can paste text into this document. |

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| Candidate name\* | | |  | | | | | **Date\*** | |  | |
| **Unit** | | | **Internal control and accounting systems** | | | | | | | | |
| **Unit aims** | | | The aim of this unit is to ensure that the learner will be able to make a considered evaluation of an accounting system, with particular reference to internal controls, ethical considerations and the prevention of fraud. They will be able to make recommendations for improvements supported by a clear rationale of the impact upon the organisation and a cost benefit analysis. | | | | | | | | |
| **Assessment criteria**  **The learner can:** | | | | | | **Evidence provided by candidate\*** | | | **To be complete by the Assessor** | | |
| **You must give each piece of evidence a unique name/number (for example, "Letter 1", "Letter 2") which you should include in the file name of the document when you upload it. You can then refer to your evidence documents by number from your mapping sheet.** | | | **Does the evidence provided meet the assessment criteria?** If additional evidence is required please state | | **Feedback to candidate** |
| **1** | Understand the role of accounting within an organisation | 1.1 | | Describe the purpose, structure and organisation of the accounting function and its relationships with other functions within the organisation | |  | | |  | |  |
| 1.2 | | Explain the various business purposes for which the following financial information is required:   * Statement of profit or loss * Statement of cash flows * Statement of financial position | |  | | |  | |  |
| 1.3 | | Give an overview of the organisation’s business and its critical external relationships with stakeholders | |  | | |  | |  |
| 1.4 | | Explain how the accounting systems are affected by the organisational structure, systems, procedures and business transactions | |  | | |  | |  |
| 1.5 | | Explain the effect on users of changes to accounting systems caused by:   * External regulations * Organisational policies and procedures | |  | | |  | |  |
| **2** | Understand the importance and use of internal control systems | 2.1 | | Identify the external regulations that affect accounting practice | |  | | |  | |  |
| 2.2 | | Describe the causes of, and common types of, fraud and their impact of this on an organisation | |  | | |  | |  |
| 2.3 K | | Explain methods that can be used to detect fraud within an accounting system | |  | | |  | |  |
| 2.4 | | Explain the types of controls that can be put in place to ensure compliance with statutory or organisational requirements | |  | | |  | |  |
| 2.5 | | Explain how an internal control system can support the accounting function | |  | | |  | |  |
| **3** | Evaluate the accounting system and identify areas for improvement | 3.1 | | Identify an organisation’s accounting system requirements including hardware and software packages | |  | | |  | |  |
| 3.2 | | Review record keeping systems to confirm whether they meet an organisation’s requirements | |  | | |  | |  |
| 3.3 | | Identify weaknesses in and the potential for improvements to, the accounting system and consider the impact on the operation of an organisation | |  | | |  | |  |
| 3.4 | | Identify potential areas of fraud arising from lack of control within the accounting system evaluating the risk | |  | | |  | |  |
| 3.5 | | Review methods of operating for cost effectiveness, reliability and speed | |  | | |  | |  |
| **4** | Conduct an ethical evaluation of the accounting systems | 4.1 | | Evaluate the accounting system against ethical principles | |  | | |  | |  |
| 4.2 | | Identify actual or possible breaches of professional ethics | |  | | |  | |  |
| **5** | Conduct a sustainability evaluation of the accounting system | 5.1 | | Evaluate the accounting system against sustainable principles | |  | | |  | |  |
| 5.2 | | Identify where improvements could be made to improve sustainability | |  | | |  | |  |
| **6** | Make recommendations to improve the accounting system | 6.1 | | Make recommendations for changes to the accounting system, including ethical and sustainability considerations, with a clear rationale and an explanation of any assumptions made | |  | | |  | |  |
| 6.2 | | Identify the effects that any recommended changes would have on the users of the system | |  | | |  | |  |
| 6.3 | | Enable individuals to understand how to use the accounting system by use of:   * Training * Manuals * Written information * Help menus | |  | | |  | |  |
| 6.4 | | Identify the implications of recommended changes in terms of time, financial costs, benefits and operating procedures | |  | | |  | |  |
| **To be completed by the Assessor** | | | | | | | | | | | |
| **Assessor name** | | | | |  | | | | **Date** | |  |
| **Assessment outcome** | |  |
| **Additional comments**  You may include a range of commentary within this section including formative/summative feedback, actions and agreed deadlines. | | | | |  | | **Assessor comments to the internal/external verifier(s)** | |  | | |