ICB Level 2 Certificate in Bookkeeping
The Institute of Certified Bookkeepers

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About ICB

The Institute of Certified Bookkeepers (ICB) is the largest bookkeeping institute in the world. It promotes and maintains high standards of bookkeeping as a profession through the development of relevant qualifications and the award of membership grades that recognise academic achievement, practical competence, and professional conduct.

As a membership body, ICB provides ongoing support to its members to ensure they remain knowledgeable, professionally responsible, and up to date with current legislation and best practice. This enables members to deliver accurate, reliable bookkeeping services that businesses can trust.

ICB Objectives

The objectives of ICB are:

- to promote bookkeeping as a recognised profession
- to increase recognition of bookkeeping as an integral part of the financial profession
- to promote education, learning, and professional development
- to enable learners to achieve recognised bookkeeping qualifications
- to provide a trusted benchmark for professional bookkeeping standards
- to improve the career prospects of ICB members

ICB Principles

ICB believes that sound financial management can have a profound effect on society at personal, professional, and economic levels. By developing capable and ethical bookkeepers, ICB supports business owners in maintaining accurate records, meeting compliance requirements, and understanding their financial position.

ICB is committed to inclusive access to learning and to empowering learners from all backgrounds to gain skills, secure employment, or establish their own businesses. By building a pool of competent bookkeeping professionals, ICB contributes to business confidence and economic stability.

Introduction to ICB Level 2 Certificate in Bookkeeping

The Level 2 Certificate in Bookkeeping introduces the core principles of single and double entry bookkeeping and their application within modern business environments.

On successful completion of this qualification, candidates will be able to carry out the role of an **assistant bookkeeper under supervision**, maintaining accurate bookkeeping records within a digital system and producing a trial balance.

Qualification Aims

The Level 2 Certificate in Bookkeeping is designed for individuals who are new to bookkeeping and have little or no prior knowledge or experience.

Successful candidates will demonstrate an understanding of double entry bookkeeping principles and their role within modern digital bookkeeping systems. They will be able to accurately enter transactions, maintain complete and orderly records, reconcile key balances, and produce a trial balance.

Candidates will also be able to identify routine errors within bookkeeping records and correct them where appropriate or escalate issues beyond their level of responsibility.

The qualification focuses on record accuracy, system discipline, and professional awareness, providing a strong foundation for progression to higher levels of bookkeeping.

Pre-requisites

There are no formal entry requirements for the Level 2 Certificate in Bookkeeping, and no prior bookkeeping knowledge is assumed.

Candidates should have basic numerical skills and a working understanding of the English language sufficient to follow instructions, interpret source documents, and complete assessments accurately.

Qualification Structure

The Level 2 Certificate in Bookkeeping is made up of the following topic areas:

- Underpinning Knowledge
- Preparation of Business Documents
- Accounting for VAT
- Entering Transactions
- Reconciliation and Reporting

Assessment

The testing of knowledge and skills for the Level 2 Certificate in Bookkeeping will comprise three online assessments, all of which are taken remotely at the candidate's home or place of work.

The assessments are designed to test both underpinning knowledge and the accurate application of bookkeeping principles up to trial balance, including the use of a computerised bookkeeping system.

AM1 – Basic double entry bookkeeping to trial balance

This assessment tests the candidate's understanding of the foundational principles of double entry bookkeeping and their application within a range of business scenarios.

It includes:

- underpinning bookkeeping knowledge, including business types, terminology, ethics awareness, legislation awareness, and system security
- preparation of basic business documents
- recording trade discounts and VAT transactions within bookkeeping records
- entering income, expenditure, capital, drawings, and opening balances
- recording petty cash transactions
- calculating account balances
- producing and explaining a trial balance.

This assessment focuses on accurate record keeping and correct application of double entry principles at Level 2.

AM2 – Further double entry bookkeeping to trial balance

This assessment builds on AM1 and tests the candidate's ability to maintain accurate bookkeeping records with increased confidence and scope.

It includes:

- professional ethics and responsibilities
- legislation relevant to bookkeeping roles
- core accounting concepts
- use of control accounts
- bad debt write off, prompt payment discounts, CIS transactions
- posting routine journals from provided information
- reconciling customer, supplier, and bank accounts
- identifying and correcting routine errors that do not require suspense account clearance
- producing and explaining a trial balance
- producing and explaining quarterly returns for income tax.

This assessment focuses on maintaining accurate records, performing reconciliations, and applying routine bookkeeping processes within defined Level 2 boundaries.

AM3 – Data entry to trial balance using software

This assessment tests the candidate's ability to use a computerised bookkeeping system to maintain accurate records and produce a trial balance.

It includes:

- entering opening balances
- recording cash and credit transactions
- applying VAT correctly within the system
- using bank statement uploads or feeds and matching tools
- performing bank reconciliations
- correcting routine errors using appropriate system functions
- producing standard system reports, including trial balance, audit trail, MTD quarterly reports and VAT reports.

This assessment focuses on practical competence in a digital bookkeeping environment.

Candidates must successfully complete all three assessments to achieve the full qualification.

Results

The AM1 and AM2 assessments are computer marked and results are available immediately after completion by logging into MyICB. Results for AM3 may take up to 28 days as this assessment is manually marked.

Grading

All assessments are taken at home or at the place of work and each assessment will be graded as follows:

- Distinction 95–100%
- Merit 90–94%
- Pass 85–89%
- Fail 0–84%

Once all assessments have been successfully completed an overall qualification certificate is awarded. The qualification certificate will be graded at Distinction with Honours, Distinction, Merit or Pass. Unit results will be aggregated. To achieve the relevant grade in the full qualification, the following aggregate marks must be achieved:

- Distinction with Honours 295 marks and above
- Distinction 285–294 marks
- Merit 270–284 marks
- Pass 255–269 marks

Level of Membership

Successful achievement of the full qualification will lead to the offer of Associate Membership of ICB with the designatory letters AICB.

Level 2 Certificate in Bookkeeping – detailed syllabus

The following detailed syllabus provides the learning outcomes and assessment criteria for each topic which make up the Level 2 Certificate in Bookkeeping qualification.

AM1 – Underpinning Knowledge

Learning Outcome

Identify the various methods of payments and receipts to and from a bank account.

Assessment Criteria

On successful completion the candidate will be able to:

- identify common methods of receipts and payments available through banks and building societies, including:
    - cash
    - cheques
    - direct debits
    - standing orders
    - BACS
    - CHAPS
    - credit and debit cards
    - online and electronic payment methods
- understand the importance of secure handling of payment information within a bookkeeping role.

Learning Outcome

Understand the legal differences between the structures of different types of businesses.

Assessment Criteria

On successful completion the candidate will be able to:

- explain the basic structure and purpose of operating as:
    - a sole trader
    - a partnership
    - a limited company
    - a limited liability partnership
    - a not-for-profit organisation

- recognise how business structure affects bookkeeping records and responsibilities at Level 2.

Learning Outcome

Understand the specific accounting requirements for different accounting systems.

Assessment Criteria
On successful completion the candidate will be able to:

- explain the difference between financial records and management information at a basic level
- understand the concept of cash-based record keeping for the smallest businesses and when it may be used to record income and expenditure
- recognise that different accounting bases exist, without preparing accounts beyond trial balance at this level.

Learning Outcome

Understand the importance of the Chart of Accounts.

Assessment Criteria
On successful completion the candidate will be able to:

- identify where the following appear within a chart of accounts:
    - assets
    - liabilities
    - capital or equity
- understand how consistent coding supports accurate bookkeeping records and reporting.

Learning Outcome

Understand the basic principles involved in double entry bookkeeping, including the accounting equation.

Assessment Criteria
On successful completion the candidate will be able to:

- describe the main elements of a chart of accounts and how they interact, including:
    - fixed assets
    - current assets and current liabilities
    - long-term liabilities
    - capital and reserves
    - income and expenditure
- state the accounting equation and explain how it underpins double entry bookkeeping
- understand how VAT is recorded within bookkeeping records and the purpose of the VAT control account.
- To understand the different discount options such as trade, bulk, prompt payment etc.

AM1 – Prepare Business Documents

Learning Outcome

Understand the purpose and range of business documents.

Assessment Criteria

On successful completion the candidate will be able to:

- explain the purpose and flow of common business documents used in cash and credit transactions, including:
    - quotations
    - purchase orders
    - delivery notes
    - invoices
    - credit notes
    - remittance advice
    - statements
    - cash receipts

- understand the importance of source documents as evidence for bookkeeping entries
- explain appropriate action where source documentation is missing or incomplete.

Learning Outcome

Understand the need to accurately prepare business documents for goods and services supplied.

Assessment Criteria
On successful completion the candidate will be able to:

- accurately prepare invoices and credit notes, including correct VAT treatment and trade discounts where applicable
- ensure that documents are appropriately authorised before being processed within the bookkeeping system.

AM1 – Accounting for VAT

Learning Outcome

Understand the various rates of VAT.

Assessment Criteria
On successful completion the candidate will be able to:

- explain the difference between:
    - standard rate
    - reduced rate
    - zero rate
    - exempt supplies
    - transactions outside the scope of VAT
- calculate VAT at different rates
- extract VAT from VAT-inclusive amounts.

Learning Outcome

Understand how to correctly account for VAT in a bookkeeping system.

Assessment Criteria
On successful completion the candidate will be able to:

- record input and output VAT accurately within bookkeeping records, including VAT-inclusive transactions
- explain the significance of debit and credit balances on the VAT control account
- understand the role of accurate VAT records in supporting compliance, without preparing or submitting VAT returns at this level.

AM1 – Entering Transactions

Learning Outcome

Understand the purpose of, and make entries into, a bookkeeping system.

Assessment Criteria
On successful completion the candidate will be able to:

- enter sales invoices and credit notes, including correct VAT treatment
- record income arising from:
    - trading activities
    - receipts from customers
    - capital introduced
    - loans
    - sale of capital items
    - subscriptions and donations
- record expenditure including:
    - revenue and capital expenditure
    - payments to suppliers
    - drawings by a sole trader or partner
- check account balances and understand their meaning
- post opening entries accurately.

Learning Outcome

Calculate the value of Capital.

Assessment Criteria

On successful completion the candidate will be able to:

- calculate the value of capital invested into a business by its owner.

Learning Outcome

Understand the purpose and need to record petty cash.

Assessment Criteria

On successful completion the candidate will be able to:

- explain the purpose of the imprest system
- prepare petty cash vouchers
- seek authorisation for petty cash payments
- code petty cash expenditure correctly
- record petty cash transactions accurately
- restore the imprest balance
- post petty cash summaries to the main bookkeeping system.

AM2 – Underpinning Knowledge

Learning Outcome

Understand the importance of adhering to a code of Professional Ethics.

Assessment Criteria

On successful completion the candidate will be able to:

- explain why the following professional values are important in a bookkeeping role:
    - confidentiality
    - security of data
    - competence
    - duty of care
    - integrity
- understand the responsibility to work within one's own level of knowledge and to escalate issues appropriately.

Learning Outcome

Understand the basic accounting concepts.

Assessment Criteria

On successful completion the candidate will be able to:

- explain the concepts of:
    - business entity
    - duality
    - historic cost
- understand how these concepts support accurate bookkeeping records and reliable reporting to trial balance.

Learning Outcome

Understand the importance of legislation that applies to bookkeepers.

Assessment Criteria

On successful completion the candidate will be able to:

- demonstrate awareness of key legislation relevant to bookkeeping roles, including:
    - Anti-Money Laundering
    - Data Protection and UK GDPR
    - Bribery Act
    - Fraud Act
    - Health and Safety at Work
- understand the bookkeeper's responsibility to comply with legislation and organisational procedures.

Learning Outcome

Understand the importance of IT systems in a modern bookkeeping environment.

Assessment Criteria

On successful completion the candidate will be able to:

- understand the need for secure bookkeeping systems, including:
    - passwords and access controls
    - secure storage of records
    - two-step verification or equivalent measures
- recognise common cyber risks affecting bookkeeping systems
- understand security features associated with different payment methods
- understand that modern bookkeeping systems may use automation and bank feeds, which still require review and oversight.

Learning Outcome

Understand the specific accounting requirements for different accounting systems.

Assessment Criteria
On successful completion the candidate will be able to:

- understand the purpose and use of control accounts within a bookkeeping system
- explain the relationship between:
    - sales ledger and purchases ledger control accounts
    - individual customer and supplier accounts
- understand the basic principles of the Construction Industry Scheme (CIS) as they apply to bookkeeping records, including:
    - verification of subcontractors
    - gross and net payment status
    - recording income tax deductions
    - record correct VAT treatment

AM2 – Prepare Business Documents

Learning Outcome

Understand the need to accurately prepare business documents for goods and services supplied.

Assessment Criteria
On successful completion the candidate will be able to:

- accurately prepare invoices and credit notes, including correct VAT treatment and cash discounts where applicable
- ensure documents are appropriately authorised before processing
- prepare customer statements for despatch.

Learning Outcome

Understand the need to check business documents received.

Assessment Criteria
On successful completion the candidate will be able to:

- check supplier invoices and credit notes against supporting documents
- verify calculations, VAT treatment, and discounts received
- code invoices and credit notes correctly
- identify discrepancies and understand appropriate corrective action
- recognise when authorisation is required prior to processing documents.

AM2 – Accounting for VAT

Learning Outcome

Understand how to correctly account for VAT in a bookkeeping system.

Assessment Criteria
On successful completion the candidate will be able to:

- balance the VAT control account
- explain the significance of debit and credit balances on the VAT control account
- understand the importance of accurate VAT records in supporting compliance, without preparing VAT returns at this level.

Learning Outcome

Understand how to account for VAT transactions with customers in, and suppliers from, other countries.

Assessment Criteria
On successful completion the candidate will be able to:

- understand how VAT is recorded for:
    - sales to customers outside the UK - exports
    - purchases from suppliers outside the UK - imports

- recognise differences in VAT treatment where overseas suppliers or customers are registered or not registered for VAT
- record such transactions accurately within bookkeeping records, without applying VAT return rules or compliance judgement beyond recording.

AM2 – Entering Transactions

Learning Outcome

Understand the purpose of, and make entries into, a bookkeeping system.

Assessment Criteria
On successful completion the candidate will be able to:

- record expenditure transactions including:
    - wages and salaries journals from provided figures
- write off bad debts, including correct VAT treatment
- record CIS invoices, credit notes, receipts, and payments accurately for:
    - sole traders
    - partnerships
    - limited companies.

Learning Outcome

Understand the use of control accounts in the system.

Assessment Criteria
On successful completion the candidate will be able to:

- understand the purpose of:
    - sales ledger control accounts (SLCA)
    - purchases ledger control accounts (PLCA)
    - VAT control accounts
- understand how control accounts support reconciliation and accuracy within bookkeeping records.

Learning Outcome

Post appropriate journal entries into the system.

Assessment Criteria
On successful completion the candidate will be able to:

- post routine journal entries from provided information, including:
    - wages journals
    - bad debt journals
    - error correction journals
- understand the importance of clear narratives and supporting evidence for journal entries.

AM2 – Reconciliation and Reporting

Learning Outcome

Understand the purpose and use of the trial balance.

Assessment Criteria
On successful completion the candidate will be able to:

- explain the purpose of a trial balance produced from a bookkeeping system
- understand possible reasons why a trial balance may not agree
- understand the concept of a suspense account, without clearing suspense balances at Level 2.

Learning Outcome

Reconcile relevant account balances.

Assessment Criteria
On successful completion the candidate will be able to:

- reconcile customer and supplier balances to statements
- compare bank statement entries with bookkeeping records
- update bookkeeping records to reflect identified differences
- produce a bank reconciliation statement.

Learning Outcome

Understand the need to correct errors.

Assessment Criteria
On successful completion the candidate will be able to:

- identify and correct routine errors, including correct VAT treatment where applicable
- produce a corrected trial balance
- recognise errors that require escalation beyond Level 2.

AM3 – Data Entry & Reporting

Learning Outcome

Direct data entry using a computerised bookkeeping system.

Assessment Criteria
On successful completion the candidate will be able to:

- use add-on applications where appropriate to support bookkeeping processes
- enter opening balances accurately, including:
    - customer (debtor) and supplier (creditor) balances
    - fixed assets
    - bank and cash balances
    - stock where applicable
- enter a range of cash and credit transactions accurately
- understand the importance of correct dates, references, and narratives to maintain a clear audit trail.

Learning Outcome

Understand how to upload and match bank transactions.

Assessment Criteria
On successful completion the candidate will be able to:

- understand the reasons for uploading bank statements or using bank feeds

- match bank transactions accurately to bookkeeping entries
- identify unmatched or incorrectly matched transactions
- reconcile bank transactions within the bookkeeping system.

Learning Outcome

Understand the need to correct errors.

Assessment Criteria

On successful completion the candidate will be able to:

- identify routine data entry errors within the bookkeeping system
- correct errors using appropriate system functions rather than deleting records
- apply correct VAT treatment when correcting errors
- produce a corrected trial balance
- recognise errors that should be escalated beyond Level 2.

Learning Outcome

Produce relevant reports.

Assessment Criteria

On successful completion the candidate will be able to:

- produce standard reports from a bookkeeping system, including:
    - trial balance
    - audit trail
    - nominal ledger transaction reports
    - customer and supplier transaction reports
    - bank reports and bank reconciliation statements
    - detailed VAT reports
    - quarterly report for Income Tax
- understand the purpose of these reports in supporting accurate bookkeeping records and review.

What will this qualification lead to?

Skills developed through this qualification could lead to **employment** as:

- Assistant Bookkeeper
- Accounts Administrator
- Accounts Assistant
- Purchase/Sales Ledger Clerk
- Trainee Bookkeeper
- Trainee Finance Assistant.

The skills developed through this qualification enable learners to seek employment as an assistant bookkeeper with confidence and to progress to higher levels of bookkeeping study.

A learner completing this qualification will develop competence in double entry bookkeeping and an understanding of how to use journals, control accounts, reconciliations, and a trial balance within a digital bookkeeping system. Learners will also gain experience in using bookkeeping software and producing standard reports to support accurate financial records.

The knowledge and skills developed at this level provide the underpinning foundation required for progression to higher-level bookkeeping qualifications.

Equality, Diversity and Inclusion Policy

ICB is committed to ensuring fair and equal access to its qualifications, examinations, support materials, and services. ICB strives to maintain professional standards for the benefit of all learners, members, suppliers, stakeholders, and staff.

A copy of the Equality, Diversity and Inclusion Policy is available on the ICB website.

Customer Service Statement

ICB is committed to providing a high standard of customer service and ensuring that all customers are treated promptly, professionally, and with respect.

ICB commits to ensuring that:

- all customers are treated courteously and respectfully
- all customers are treated fairly and individually
- customer information is treated confidentially and used only as agreed, unless disclosure is required to prevent harm or risk.

A copy of the Customer Service Statement is available on the ICB website.

Reasonable Adjustments and Special Considerations Policy & Procedure

ICB is committed to providing a fair and consistent assessment process for all learners. ICB recognises that circumstances beyond a learner's control may impact their ability to undertake assessment under standard conditions.

ICB will consider all appropriate requests for reasonable adjustments and special consideration in line with its published policies.

A copy of the Reasonable Adjustments and Special Considerations Policy and Procedure is available on the ICB website.

Enquiries and Appeals Policy

ICB is committed to maintaining high quality assurance standards and ensuring that assessment outcomes are fair, consistent, and reliable.

Learners who wish to question an assessment decision may do so in line with the published Enquiries and Appeals Policy.

A copy of the Enquiries and Appeals Policy is available on the ICB website.

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Level 2 Certificate in Bookkeeping

Tracked Changes Comparison for Training Providers

(Syllabus language update – no scope change)

Purpose of this document

This comparison outlines language and clarity updates made to the Level 2 Certificate in Bookkeeping syllabus.
There are no changes to scope or level
The updates are intended to better reflect modern bookkeeping practice and support consistent delivery.

Summary for providers (read this first)

✓ Included MTD for IT
✓ Included more emphasis on Coding
✓ Clarified transaction context to reflect Level 2 responsibilities
✓ No change to Level 2 boundaries
✓ No change to assessment structure or outcomes
✓ No requirement to redesign courses

🔧 **Action required:**
Providers should review wording in learner materials to align with updated terminology, particularly around:

- digital bookkeeping language
- Level 2 responsibilities vs escalation
- modern system use

Global language changes (applies across the document)

Area	Previous wording	Updated wording	Provider impact
Role framing	"Carry out bookkeeping tasks"	"Maintain accurate records under supervision"	Update learner introductions and role descriptions
Systems	"Computerised accounts"	"Digital bookkeeping systems"	Update terminology only
Errors	"Correct errors"	"Correct routine errors or escalate"	Reinforces Level 2 boundary
VAT	"Accounting for VAT"	"Recording VAT transactions"	Ensure materials do not imply VAT return preparation
Judgement	Implicit	Explicitly limited	Clarify escalation points in teaching

Qualification overview

About ICB / Objectives / Principles

Change type: Language refinement only

- More emphasis on:
    - professional conduct
    - accurate records
    - trust and reliability
- No change to intent or meaning

Provider action:
Optional. Update marketing copy if you reuse syllabus wording.

Introduction & Qualification Aims

Before
Focus on "double entry bookkeeping" and "producing a trial balance".

After
Adds emphasis on:

- digital systems
- record accuracy
- professional awareness
- escalation beyond Level 2

Provider action:
Update course introductions and learner handbooks to reflect:

"Maintaining accurate digital records and producing a trial balance & MTD reports under supervision".

Unit overviews (AM1, AM2, AM3)

AM1 – Basic double entry bookkeeping to trial balance

Area	Old wording	New wording	Provider action
Business documents	Paper implied	Digital source documents included	Include digital examples
Cash basis	Tax emphasis	Recording emphasis	Avoid tax teaching
Trial balance	Mechanical	Explained purpose	Add simple explanation

AM2 – Further double entry bookkeeping to trial balance

Area	Old wording	New wording	Provider action
Ethics	Knowledge-based	Responsibility-based	Add scenarios
CIS	Broad	Recording-level only	Avoid compliance advice
Journals	Open-ended	From provided figures	Clarify boundaries

Area	Old wording	New wording	Provider action
Suspense	Calculation implied	Awareness only	Do not teach clearance

AM3 – Data entry to trial balance using software

Area	Old wording	New wording	Provider action
Software	Feature-focused	Audit trail & controls	Emphasise review
Errors	Fixing	Correcting appropriately	Avoid deletion practices
Reports	Listed	Purpose explained	Explain why reports matter

AM1 detailed syllabus

What changed

- Clearer learning outcomes
- Explicit digital context
- VAT framed as recording, not reporting

What did not change

- Topics
- Depth
- Level

Provider action

- Replace references to “manual records” with “bookkeeping records”
- Ensure VAT teaching stops at calculating and recording entries

AM2 detailed syllabus

Key clarifications

- Ethics includes escalation
- Legislation is awareness only
- Journals are routine and instructed
- International VAT is recording-only
- MTD for IT

Provider action

- Remove any material that teaches:
    - VAT returns, suspense clearance, adjustments

AM3 detailed syllabus

Key clarification

- "Using software" now explicitly includes:
    - audit trails
    - system controls
    - correct correction methods
    - MTD for IT

Provider action

- Check system training avoids:
    - deleting transactions
    - overriding controls without explanation

Progression and policies

Change type: Minimal language update only

Provider action: None required.

What providers do *not* need to change

❌ Assessment mapping
❌ Lesson sequencing
❌ Course length
❌ Learning outcomes coverage
❌ Qualification marketing approval

Provider reassurance statement (you can include this verbatim)

The Level 2 Certificate in Bookkeeping syllabus has been updated to modernise language and clarify Level 2 responsibilities. There has been no change to qualification scope, assessment outcomes, or regulatory expectations. Training providers are not required to redesign courses but should ensure learner materials reflect the updated terminology and topics.