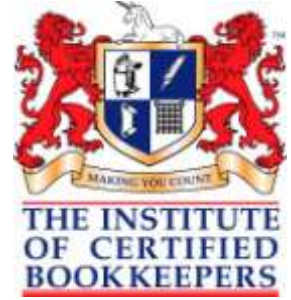


Level II Certificate in Computerised Bookkeeping



Prerequisites:	Level I Certificate in Basic Bookkeeping,
Study Method:	Supported Self Study
Support:	Telephone/Email
Type of Examination:	Home-based Assessment

Students must be able to demonstrate their ability to understand and carry out the following functions:

(1) Business Set Up

- Access the software
- Set up the details for a new business to include:
 - Name, address, start up date, VAT registration
 - Product lines (sales)
 - VAT rates
 - Set up customers' and suppliers' accounts in sales and purchase ledger with details of name, address, credit limit and opening balances where appropriate
 - Extract print outs with all appropriate details
 - Set up account to record income and expenditure items and set up nominal codes
 - Set up pro forma for producing sales invoices, credit notes and other documentation

(2) Processing Nominal Ledger and Subsidiary Ledger Accounts

Create entries to record transactions in the appropriate ledger accounts (by use of coding) for:

- Credit Sales (inc trade treatment and cash discount)
- Purchases on credit
- Sales Returns - Credit Notes
- Purchase Returns
- Supplier invoices for goods and services other than purchases
- Cash sales and cash purchases
- Payment of supplier invoices (creditors) for purchases, and other goods and services
- Receipts from customers (debtors)
- Accounting treatment of entries from payroll
- Accounting treatment of bad debts
- Treatment of petty cash and petty cash analysis

(3) Correction of Errors

Create entries to correct errors in posting caused by mis-coding

(4) Bank Reconciliation

- Create entries to up-date the cash book (bank) having compared the statement to the bank entries
- Adjust for differences
- Print and generate bank reconciliation statement

(5) Trial Balance

- Print out - generate a trial balance
- Identify discrepancies
- Identify errors
- Create entries to correct errors
- Revise trial balance

(6) Generate Reports

- Audit trail
- Nominal account transactions
- Sales and purchase ledger transactions
- VAT return

(7) Final Accounts of a Sole Trader

Extract a Trading, Profit and Loss Account and a Balance Sheet accounting for:

- Closing stocks
- Prepayments
- Accruals
- Depreciation; straight line and reducing balance
- Bad debts write off

(8) Health and Safety

Demonstrate an awareness of the health and safety issues when using computer systems



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