



IAB LEVEL 2 CERTIFICATE IN COMPUTERISED BOOK-KEEPING
(Qualification Accreditation No: 100/5314/1 - Accreditation end date 31 August 2008)

QUALIFICATION SPECIFICATION – Single Unit
(Accredited Unit No: Y/103/2527)

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1 INTRODUCTION

The overall aim of this single unit qualification is to accredit candidates' knowledge and understanding of the fundamental principles concerned in the use of a computerised accounting system for routine processing tasks. In addition, it accredits some IT skills of candidates and confirms their knowledge concerning the data integrity and security issues surrounding computer systems.

Within the qualification, candidates have the opportunity to expand their knowledge of manual book-keeping routines. They will transfer their knowledge of business documents, transactions, VAT and manual routines to the computerised system.

The qualification requires candidates to understand those transactions which are necessary for the day-to-day function of an accounting system and for processing of simple monthly and weekly data. Accuracy, integrity and security of data should always be uppermost in the candidates mind.

Candidates may use this qualification as the basis of further study of computerised accounting systems and progress to the IAB Level 3 Diploma in Computerised Book-keeping.

To be awarded the qualification, candidates are required to successfully demonstrate their competence in a two hour examination.

It will also provide some progression to the NVQ in Accounting at Levels 2 and 3.

2 AIMS

In summary, the qualification aims to enable candidates to:

- 1 Assess their competence and understanding in carrying out a wide range of day-to-day book-keeping routines and activities using a computerised accounting package. The activities include data maintenance, entry of business transactions, and non-routine book-keeping tasks.
- 2 To assess their understanding of the importance of maintaining accuracy, security and integrity in performing any book-keeping tasks using a computerised system.
- 3 Upon completion, progress in their learning to further develop their knowledge, understanding and skills by:
 - further studies of accounting routines and procedure.
 - Progression to the IAB Level 3 Diploma in Computerised Book-keeping.

3 TARGET GROUP

The IAB Level 2 Certificate in Computerised Book-keeping is aimed at individuals who may have achieved a level 2 or 3 qualification in manual book-keeping and wish to extend their studies to computerised book-keeping, or individuals who are working with an accountancy software package and want to gain a qualification which demonstrates their competence.

4 STATEMENT OF LEVEL

This qualification has been designed to assess the knowledge and skills of Computerised Book-keeping at Level 2 of the National Qualifications Framework.

5 ENTRY REQUIREMENTS

It is expected that the candidate will already have the following:

- 1 Basic skills needed to work with a personal computer (e.g. use keyboard competently, change printer paper, insert diskette) and use its operating system (e.g. load program, control printing, copy a file, format a diskette).
- 2 Book-keeping knowledge in a manual environment. Describe the function of the sales, purchase and nominal ledgers. Identify all possible types of transactions (e.g. invoice, payment, Journal). List the reports needed for financial control of a business (e.g. age of debt, audit trail, activity of the nominal accounts, lists of customers and suppliers). Describe the procedures for handling non-routine processes (e.g. discounts, some correction of errors, write offs, returned cheques).

It is therefore recommended that anyone taking the course that leads to the Certificate has achieved at least the IAB Level 2 Certificate in Manual book-keeping examination, or has some experience in manual book-keeping. As the examination tests the application of knowledge and understanding and not the recall of facts and figures, a high standard of performance is required.

Information regarding equivalent qualifications can be found via the IAB web-site (www.iab.org.uk) or by contacting the IAB directly.

6 PROGRESSION

The qualification has been designed to provide the essential knowledge, understanding and skills required to complement and enable candidates to progress to other related qualifications at Levels 2 and 3 of the National Qualifications Framework. Specifically it will provide a basis for progression to the study of the IAB Level 3 Diploma in Computerised Book-keeping qualification. It will also provide progression to the NVQ in Accounting at Levels 2 and 3, AS level in Accounting and related units in the Advanced Vocational Certificate of Education (AVCE) qualifications.

7 THE STRUCTURE OF THE QUALIFICATION

The qualification contains a single unit and is divided into five mandatory Learning Outcomes with associated Assessment Criteria

Teachers/trainers may find it necessary to address the Learning Outcomes in a set order initially but after the completion of basic tasks on the initiation of the system, setting up of the various accounts and data entry for business documents teachers/trainers may proceed with further procedures and routines in any order but should ensure that learning programmes are designed to meet the needs of individual candidates. They should also ensure that learning programmes take account of the need for candidates' to continue to be fully competent in the knowledge and skills gained during their initial studies of manual book-keeping.

It is considered that this qualification has a 'notional' estimate of 30 Guided Learning Hours (GLH) or 60 hours of Notional Learning Time (NLT). It is 'notional' because the actual GLH, or NLT, of course must take into account the specific needs of the individual candidates for the qualification. For example, candidates who are relatively new to IT may need significantly more GLH/NLT as opposed to those with substantial experience who may need less. Teachers/trainers should use their professional judgement in assessing the needs of candidates and deciding the GLH/NLT to be provided.

8 ASSESSMENT AND GRADING

All Learning Outcomes will be assessed through one, externally set and marked, two hour examination consisting of a practical assignment and a written question. The practical Assignment will build on the candidates IT and book-keeping knowledge and will assess the candidate's ability in relation to the Learning Outcomes. The candidate will then answer two written questions to demonstrate knowledge and understanding of the fifth Learning Outcome. Candidates will be required to carry out all tasks accurately and in keeping with book-keeping practice. Faults will be incurred where candidates make errors in entering data, spelling, printing reports, or following required procedures.

In order to achieve a Pass, candidates will be required to complete the assessment tasks without exceeding the permitted error tolerance as detailed below.

Results will be graded Pass or Fail only. Pass grades are further categorised into Distinction with Commendation, Distinction, Credit and Pass. Fail grades are categorised into Marginal Fail and Fail. See table below:

PASS AND FAIL MARKS/PERCENTAGES

A*	Distinction with Commendation	95% and above
A	Distinction	85% - 94.99%
B	Credit	75% - 84.99%
C	Pass	65% - 74.99%
M	Marginal Fail	60% - 64.99%
F	Fail	Below 60%

9 CERTIFICATION

All candidates who achieve a Pass grade will be awarded an IAB Level 2 Certificate in Computerised Book-keeping.

10 NVQ IN ACCOUNTING LEVEL 2 SIGN-POSTING

A sign-posting map is provided at the end of the Unit Specification (Section 16), demonstrating the links between this qualification and the knowledge and understanding requirements of the NVQs in Accounting at Level 2. There is also an opportunity to map links with Unit 7 of the National Occupational Standards in Accounting (NOS) giving some basic coverage of VAT at NVQ Level 3 in Accounting

11 KEY SKILLS LINKS

During their study towards the qualification, candidates may have opportunities to develop the knowledge and skills necessary to produce some of the evidence required for at Level 2 for the following Key Skills:

- Communication
- Working with Others
- Application of Number
- Information Communication Technology
- Improving Own Learning and Performance
- Problem Solving

Appendices 1 and 2 provide details of the links between this qualification and potential opportunities to develop the Key Skills.

12 SPIRITUAL, MORAL, ETHICAL, SOCIAL AND CULTURAL VALUES

Tutors preparing candidates would have opportunities to introduce relevant ethical, social and moral values throughout a course leading to this qualification. Of specific relevance would be matters of honesty and integrity, probity and confidentiality of information. In addition, the IAB Framework for Regulation and Code of Best Practice (provided at Appendix 4) also underpin all Learning Outcomes of the qualification.

13 HEALTH AND SAFETY ISSUES, ENVIRONMENTAL ISSUES AND EUROPEAN DEVELOPMENTS

There is no specific coverage of these issues within the qualification.

14 REASONABLE ADJUSTMENTS FOR CANDIDATES WITH PARTICULAR REQUIREMENTS

The IAB and IAB Accredited Centres are required to ensure that candidates with particular assessment needs are not disadvantaged and that appropriate arrangements are made to meet their assessment needs. The procedure to make an application for arrangements to meet a candidate's specific needs is detailed in the IAB Centre Handbook.

15 ENQUIRIES AND APPEALS

The IAB and IAB Accredited Centres are required to process all enquiries and appeals in accordance with the IAB established procedures as set out in the IAB Centre Handbook.

16 UNIT SPECIFICATION INCLUDING NVQ LEVEL 2 IN ACCOUNTING SIGN-POSTING

IAB Level 2 – Certificate in Computerised Book-keeping

SINGLE UNIT (IAB Code B2.3) – Processing transactions using accounting software

Aim of the Unit

Upon the completion of study for this unit, it is intended that the candidate will be able to:

- Operate basic functions of a computer
- Set up the system
- Enter transactions into the Sales and Purchase Ledgers
- Enter transactions into the Nominal Ledger
- Understand Confidentiality, Security and other Statutory responsibilities

Prior Knowledge and Skills Requirements

Before starting a course of study or training leading to the assessment for this unit, it is assumed and is advisable that the candidate has already acquired the knowledge and skills as specified in the IAB Level 2 Certificate in Book-keeping.

Learning Outcome	Assessment Criteria
2.3.1 Operate basic functions of a computer	<p>Understand the need to carry out visual simple safety checks when starting up the computer system.</p> <p>Be able to undertake the procedures for taking back-up copies of data.</p> <p>Be able to save, print, transfer documents using various commercial software i.e email</p> <p>Understand the effects of:</p> <ul style="list-style-type: none"> • Fire damage • Disk corruption and rotation • Secure and Off Site storage • Anti-virus and Firewall safety software
2.3.2 Set up the System	<p>Be able to:</p> <ul style="list-style-type: none"> • Initialise the system, for a sole trader, with the company details, financial year, VAT system • Set up and maintain up to date and accurate records and accounts details by creating, amending and deleting records as necessary, from information provided. • Accurately and speedily create records • Produce routine reports using correct selection of criteria and parameters.

<p>2.3.3 Enter transactions into the Sales and Purchase Ledgers</p>	<p>Be able to:</p> <ul style="list-style-type: none"> • Maintain up to date and accurate records and account details in the Sales and Purchase Ledgers by creating, amending and deleting records as necessary. • Enter details from Sales and Purchase invoices and credit notes, including VAT transactions, using the correct customer or supplier account reference, nominal code, invoice reference, details and date • Allocate cheque and cash paid and received to the correct customer or supplier account, including part payment, payments made on account, using the correct reference information and date. • Correctly calculate the VAT amount using any automatic facility, where the gross amount is given and the rate of VAT paid, for both payments and receipts. • Allocate monies received by automatic transfer, to the correct account using the account reference or nominal code, date, reference and amount. • Account for discounts received and allowed. • Accurately and speedily update accounts and records • Produce Account History reports, Aged Debtor and Aged Creditor printouts, Statements, Remittance Advices, cheques and overdue letters • Produce routine reports using correct selection criteria and parameters.
<p>2.3.4 Enter transactions into the Nominal Ledger</p>	<p>Be able to:</p> <ul style="list-style-type: none"> • Maintain up to date and accurate accounts details by creating, amending and deleting records as necessary. • Deal with recurring payments and receipts such as direct debits, standing orders etc. • Deal with items of Petty Cash expenditure and income, taking account of any VAT paid or received, using a clear referencing system. • Identify and action the amount require to restore the balance of the Petty Cash • Complete a Bank Reconciliation (not requiring adjustments). • Reconcile the Customer and Supplier Accounts with the relevant Control Accounts • Use the Journal, understanding the need for the debits and credits to balance. • Produce routine reports using correct selections criteria and parameters e.g. Trial Balance, Nominal Account Activity reports. <p>Be able to enter details from wages and salary information provided including;</p> <ul style="list-style-type: none"> • Gross Wages and salaries • Net Wages and salaries • Statutory Deductions owed to the Inland Revenue • Payments to the Collector of Taxes • Non-statutory deductions
<p>2.3.5 Understand Confidentiality, Security and other Statutory responsibilities</p>	<p>Understand and have an appreciation of the need for compete confidentiality of customer, supplier and company information at all times.</p> <p>Have an understanding of legislations, e.g. Data Protection Act 1998, and Health and Safety Regulations where it relates to working with a computer or VDU.</p>

UNIT ASSESSMENT

Candidates may sit the Examination of this Unit on either the specific dates set and published by the IAB or on dates set by Centres on an 'On-demand' basis. Centres are advised to consult the IAB Centre Handbook on the IAB website (www.iab.org.uk) or contact the IAB for details of how to arrange an 'On-demand' examination. All necessary security of data and information will be undertaken.

NVQs IN ACCOUNTING LEVEL 2 SIGN-POSTING

IAB Level 2 Certificate in Computerised Book-keeping SINGLE UNIT 1 (IAB Unit Code B2.3) - Processing transactions using accounting software

Learning Outcomes of the IAB Level 2 Certificate in Computerised Book-Keeping

Related to the following Elements of NVQs in Accounting Level 2

2.3.1 Operate basic functions of a computer	2.1, 2.2, 3.1, 3.2, 3.3, 21.1, 22.1, 22.2
2.3.2 Set up the system	1.1, 1.2, 2.1, 2.2, 3.3, 21.1
2.3.3 Enter transactions into the Sales and Purchase Ledgers	1.1, 1.2, 2.1, 2.2, 3.1, 3.2, 3.3, 4.1
2.3.4 Enter transactions into the Nominal Ledger	1.1, 1.2, 2.1, 2.2, 3.1, 3.2, 3.3, 4.1
2.3.5 Understand confidentiality, security and other statutory responsibilities	1.1, 2.1, 2.2, 3.2, 21.1, 21.2, 22.1, 22.2

NVQs IN ACCOUNTING LEVEL 3 SIGN-POSTING

IAB Level 2 Certificate in Computerised Book-keeping SINGLE UNIT 1 (IAB Unit Code B2.3) - Processing transactions using accounting software

Learning Outcomes of the IAB Level 2 Certificate in Computerised Book-Keeping	Related to the following Elements of NVQs in Accounting Level 3
2.3.1 Operate basic functions of a computer	
2.3.2 Set up the system	10.1
2.3.3 Enter transactions into the Sales and Purchase Ledgers	7.3
2.3.4 Enter transactions into the Nominal Ledger	7.3
2.3.5 Understand confidentiality, security and other statutory responsibilities	10.1, 10.2

APPENDIX 1

IAB LEVEL 2 CERTIFICATE IN COMPUTERISED BOOK-KEEPING

KEY SKILLS MAPPING GRID

UNIT	OUTCOME	<i>COMMUNICATION</i>	<i>APPLICATION OF NUMBER</i>	<i>INFORMATION COMMUNICATION TECHNOLOGY</i>	<i>IMPROVING OWN PERFORMANCE</i>	<i>WORKING WITH OTHERS</i>	<i>PROBLEM SOLVING</i>
2.3.1	1	C21a, C21b, C22		IT21			PS2.1, PS2.2, PS2.3
	2	C21a, C21b		IT21			PS2.1, PS2.2, PS2.3
	3	C21a, C21b		IT21, IT22, IT23			PS2.1, PS2.2, PS2.3
	4	C21a, C21b, C22		IT21			PS2.1, PS2.2, PS2.3
2.3.2	1	C21a, C21b		IT21			PS2.1, PS2.2, PS2.3
	2	C21a, C21b		IT21, IT22			PS2.1, PS2.2, PS2.3
	3	C21a, C21b		IT21, IT22, IT23		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
	4	C21a, C21b		IT21, IT22, IT23		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
2.3.3	1	C21a, C21b		IT21, IT22		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
	2	C21a, C21b		IT21, IT22		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
	3	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1	PS2.1, PS2.2, PS2.3
	4	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1	PS2.1, PS2.2, PS2.3
	5	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1	PS2.1, PS2.2, PS2.3
	6	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1	PS2.1, PS2.2, PS2.3
	7	C21a, C21b		IT21, IT22		WO2.1	PS2.1, PS2.2, PS2.3
	8	C21a, C21b		IT21, IT22, IT23		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3

	9	C21a, C21b		IT21, IT22, IT23		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
2.3.4	1	C21a, C21b		IT21, IT22		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
	2	C21a, C21b		IT21, IT22		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
	3	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
2.3.4	4	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
	5	C21a, C21b	N21	IT21, IT22, IT23		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
	6	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1, WO2.2	PS2.1, PS2.2, PS2.3
	7	C21a, C21b		IT21, IT22, IT23		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
	8	C21a, C21b		IT21, IT22, IT23		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
	9	C21a, C21b	N21, N22	IT21, IT22, IT23		WO2.1, WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
2.3.5	1	C21a, C21b, C22		IT22		WO2.2, WO2.3	PS2.1, PS2.2, PS2.3
	2	C21a, C21b, C22		IT22		WO2.1	PS2.1, PS2.2, PS2.3

APPENDIX 2

KEY SKILLS - QUALIFICATION LEVEL MAP for IAB Level 2 Certificate in Computerised Book-keeping

KEY SKILLS (LEVEL 2) STANDARDS	2.3.1	2.3.2	2.3.3	2.3.4	2.3.5
	Operate basic functions of a computer	Set up the system	Enter transactions into the Sales and Purchase Ledgers	Enter transactions into the Nominal Ledger	Understand confidentiality, security and other statutory responsibilities
	Evidence	Evidence	Evidence	Evidence	Evidence

<p>COMMUNICATION</p> <p>C21a Contribute to a discussion about a straightforward subject.</p> <p>C21b Give a short talk about a straightforward subject using an image.</p> <p>C22 Read and summarise information from two extended documents about a straightforward subject.</p> <p>C23 Write two different types of documents about straight-forward subjects. One piece of writing should be an extended document and include at least one image</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Be able to communicate an understanding of the basic functions of a computer and relevant software, in relation to computerised book-keeping functions</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Be able to discuss/ present information relating to how a computerised book-keeping may be set up using commercially available accounting software</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Be able to discuss with others, the information necessary to enter data into the personal accounts of the customers and suppliers of the business within commercially available accounting software</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Be able to discuss with others, the information necessary to enter data into the nominal accounts of the business – relating to double entry, within commercially available accounting software</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Communicate the need for, and procedures for, data integrity, security procedures and confidentiality when dealing with computerised accounting software</p>
<p>WORKING WITH OTHERS</p> <p>WO2.1 Plan straightforward work with others, identifying objectives and clarifying responsibilities, & confirm working arrangements.</p> <p>WO2.2 Work cooperatively with others towards achieving identified objectives, organising tasks to meet your responsibilities.</p> <p>WO2.3 Exchange information on progress and agree ways of improving work with others to help achieve objectives.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Use knowledge of the functions of the computer and commercially available accounting software to plan workload with others</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>To liaise with other members of the organisation in the setting up of the system in line with organisational procedures</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Work with others in both the same and different departments of the organisation, to enter business transactions relating to sales and purchases..</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Work with others in both the same and different departments of the organisation, to enter transactions into the Nominal ledger, compelling the double entry principles.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Be able to work with others in order to abide the rules of confidentiality and security within the organisation and complying with relevant government legislation.</p>
<p>APPLICATION OF NUMBER</p> <p>N21 Interpret information from two different sources, including material containing a graph.</p> <p>N22 Carry out calculations to do with:</p> <p>A Amounts and sizes</p> <p>B Scales and proportions</p> <p>C Handling statistics</p> <p>D Using formulae</p> <p>N23 Interpret the results of your calculations and present your findings. You must use at least one graph, one chart and one diagram.</p>	<p>Evidence</p> <p>NONE</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Be able to enter company details and other relevant information on the computer. Verify information where necessary</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Enter business transactions into commercially available accounting software Documents. Be able to reconcile these accounts where necessary and prepare necessary reports.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Enter business transactions into the Nominal (Double entry) accounts of the business ensuring reconciliation.</p>	<p>Evidence</p> <p>NONE</p>
	<p>Evidence</p>	<p>Evidence</p>	<p>Evidence</p>	<p>Evidence</p>	<p>Evidence</p>

<p>INFORMATION COMMUNICATION TECHNOLOGY</p> <p>IT21 Search for and select information for two different purposes</p> <p>IT22 Explore and develop information, and derive new information, for two different purposes.</p> <p>IT23 Present combined information for two different purposes. Your work must include at least one example of text, one example of images, and one example of numbers.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Use knowledge of the functions of the computer and commercially available accounting software to provide information on relevance and use.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>To liaise with other members of the organisation in the setting up of the system in line with organisational procedures. Be able to present reports detailing company information such as name, address, VAT information etc.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Enter sales and purchase ledger transactions into commercially available software, printing relevant reports as deemed necessary. Search and amend any account where amendments are required</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Enter Nominal ledger transactions into commercially available software, printing relevant reports as deemed necessary. Search and amend any account where amendments are required</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Understand the need for passwords and other security issues, health and safety procedures and statutory responsibilities relevant to working in an IT environment.</p>
<p>IMPROVING OWN LEARNING AND PERFORMANCE</p> <p>LP2.1 Help set targets with an appropriate person and plan how these will be met</p> <p>LP2.2 Take responsibility for some decisions about your learning, using your plan to help meet targets and improve your performance</p> <p>LP2.3 Review progress with an appropriate person and provide evidence of your achievements</p>	<p>Evidence</p> <p>NONE</p>	<p>Evidence</p> <p>NONE</p>	<p>Evidence</p> <p>NONE</p>	<p>Evidence</p> <p>NONE</p>	<p>Evidence</p> <p>NONE</p>
<p>PROBLEM SOLVING</p> <p>PS1 Identify a problem, with help from an appropriate person, and identify different ways of tackling it.</p> <p>PS2 Plan and try out at least one way of solving the problem</p> <p>PS3 Check if the problem has been solved and identify ways to improve problem solving skills.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Understand errors that arise from the operation of a computer when using commercially available accounting software and know where to go to remedy any errors. Be able to check that problems have been solved.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Identify errors arising from setting up the accounting software within organisational procedures. Be able to remedy any errors that have occurred with the entering of information.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Deal with errors arising from incorrect entry of business transactions relating to the Sales and Purchase Ledgers</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Deal with errors arising from incorrect entry of business transactions relating to the Nominal ledger.</p>	<p>Evidence</p> <p>Class work & homework. Evidence may vary according to course delivery.</p> <p>Deal with errors arising in security, health and safety, confidentiality etc and when applying other relevant government legislation.</p>

APPENDIX 3

National Occupational Standards in Accounting Level 2 Mapping of IAB Level 2 Certificate in Computerised Book-keeping

Unit 1: Recording Income and Receipts Element: 1.1 Process documents relating to goods and services supplied Element: 1.2 Process receipts	Certificate in Computerised Book-keeping Outcomes 2.3.1 -2.3.5
THE STATUTORY FRAMEWORK Know and Understand:	
The Business Environment	
1 Types of business transactions and documents involved (Element 1.1)	✓
2 Basic law relating to contract law and Sale of Goods Act (Elements 1.1 & 1.2)	✓
3 Document retention policies (Elements 1.1 & 1.2)	✓
4 General principles of VAT (Element 1.1)	✓
5 Types of discounts (Element 1.1)	✓
6 Cheques, including crossings and endorsements (Element 1.2)	✓
7 The use of banking documentation (Element 1.2)	✓
8 Automated payments (Element 1.2)	✓
9 Credit limits(Elements 1.1 & 1.2)	✓
10 Basic law relating to data protection (Element 1.2)	✓
Accounting Methods	
11 Double entry book-keeping including balancing of accounts (Elements 1.1 and 1.2)	✓
12 Accounting for receipts from credit customers and customers without credit accounts (Elements 1.1 and 1.2)	✓
13 Methods of coding data (Element 1.1)	✓
14 Operation of manual accounting systems (Elements 1.1 and 1.2)	

15 Operation of computerised accounting systems including output (Elements 1.1 and 1.2)	✓
16 The use of the cash book and petty cash book as part of the double entry system or as books of prime entry (Elements 1.1 & 1.2)	✓
17 Batch control (Elements 1.1 & 1.2)	✓
18 Relationships between accounting systems and the ledger (Elements 1.1 and 1.2)	✓
19 Credit card procedures (Element 1.2)	✓
20 Methods of handling and storing money, including the security aspects (Element 1.2)	✓
21 Petty Cash procedures; imprest and non-imprest methods; analysis (Elements 1.1 and 1.2)	✓

<p>Unit 2: Making and Recording Payments</p> <p>Element: 2.1 Process documents relating to goods and services received Element: 2.2 Process payments</p>	<p>Certificate in Computerised Book-keeping Outcomes 2.3.1 -2.3.5</p>
<p>THE STATUTORY FRAMEWORK Know and Understand:</p>	
<p>The Business Environment</p>	
<p>1 Types of business transactions and documents involved (Element 2.1)</p>	<p>✓</p>
<p>2 Basic law relating to Contract Law and Sale of Goods Act (Elements 2.1 and 2.2)</p>	
<p>3 Document retention policies</p>	<p>✓</p>
<p>4 General principles of VAT (Element 2.1)</p>	<p>✓</p>
<p>5 Types of discount (Element 2.1)</p>	<p>✓</p>
<p>6 Cheques, including crossing and endorsements (Elements 2.2)</p>	<p>✓</p>
<p>7 Automated payments (elements 2.1 and 2.2)</p>	<p>✓</p>
<p>8 Different ordering systems; Internet, verbal and written (Element 2.1)</p>	
<p>9 Documentation for payments (Element 2.2)</p>	<p>✓</p>
<p>10 Basic law relating to Data Protection (Element 2.2)</p>	<p>✓</p>
<p>Accounting Methods</p>	
<p>11 Double Entry book-keeping, including balances accounts (Elements 2.1 and 2.2)</p>	<p>✓</p>
<p>12 Accounting for payments to credit suppliers, and to suppliers where a credit account is not available (Elements 2.1 and 2.2)</p>	<p>✓</p>
<p>13 Capital and Revenue expenditure (Elements 2.1 and 2.2)</p>	<p>✓</p>
<p>14 Methods of coding data (Element 2.1)</p>	<p>✓</p>
<p>15 Operation of manual accounting systems (Elements 2.1 and 2.2)</p>	
<p>16 Operation of computerised accounting systems, including output (Elements 2.1 and 2.2)</p>	<p>✓</p>

17 The use of the Cash Book and Petty Cash Book as part of the double entry system or as Books of Prime Entry (Elements 2.1 and 2.2)	✓
18 Batch Control (Elements 2.1 and 2.2)	✓
19 Relationship between accounting system and ledger (Elements 2.1 and 2.2)	✓
20 Credit Card procedures (Elements 2.1 and 2.2)	✓
22 Payroll accounting procedures; accounting for Gross Pay and statutory and non-statutory deductions through the Wages and Salaries Control Account; payments to external agencies, security and control; simple gross pay to net calculations but excluding the use of tax and NI tables (Element 2.1)	✓
23 Methods of handling and storing money from a security aspect (Element 2.2)	✓
The Organisation	✓
24 Relevant understanding of the organisation's accounting systems and administrative systems and procedures (Elements 2.1 and 2.2)	
25 The nature of the organisation's business transactions (Elements 2.1 and 2.2)	✓
26 Organisational procedures for authorisation and coding of purchase invoices and payments (Elements 2.1 and 2.2)	✓
27 House style for correspondence (Element 2.1)	
28 Organisational procedures for filing source information (Elements 2.1 and 2.2)	

	Certificate in Computerised Book-keeping Outcomes 2.3.1 -2.3.5
<p>Unit 3: Preparing Ledger Balances and an initial Trial Balance</p> <p>Element: 3.1 Balance bank transactions Element: 3.2 Prepare ledger balances and control accounts Element: 3.3 Draft an initial trial balance</p>	
<p>THE STATUTORY FRAMEWORK Know and Understand:</p>	
<p>The Business Environment</p>	
<p>1 Types of business transactions and the documents involved (elements 3.1 and 3.2)</p>	✓
<p>2 General principles of VAT (Element 3.1)</p>	✓
<p>3 General bank services and operation of bank clearing system (Element 3.1)</p>	
<p>4 Function and form of banking documents (Element 3.1)</p>	
<p>Accounting Methods</p>	
<p>5 Double entry book-keeping, including balancing accounts (Elements 3.1, 3.2 and 3.3)</p>	✓
<p>6 Methods of coding (Elements 3.1, 3.2 and 3.3)</p>	✓
<p>7 Capital and Revenue expenditure ((Element 3.1)</p>	✓
<p>8 Operation of manual accounting systems (Elements 3.1, 3.2 and 3.3)</p>	✓
<p>9 Operation of computerised accounting systems, including output (Elements 3.1, 3.2 and 3.3)</p>	✓
<p>10 The use of the Cash Book and Petty Cash Book as part of the double entry system, or as Books of Prime Entry (Elements 3.1, 3.2 and 3.3)</p>	✓
<p>11 Identification of different types of errors (Element 3.1)</p>	✓
<p>12 Relationship between the accounting system and the ledgers (Elements 3.1 and 3.2)</p>	✓
<p>13 Petty Cash procedures; Imprest and non imprest methods; analysis (Element 3.2)</p>	✓
<p>14 Methods of posting from primary records to ledger accounts (Element 3.2)</p>	✓
<p>15 Inter-relationship of accounts – double entry system (Elements 3.2 and 3.3)</p>	✓
<p>16 Use of Journals (Elements 3.2 and 3.3)</p>	✓

17 Reconciling Control Accounts with Memorandum Accounts (Element 3.2)	✓
18 Function and form of the Trial Balance (Element 3.3)	✓
The Organisation	
19 Relevant understanding of the organisation's accounting systems and administrative systems and procedures (Elements 3.1, 3.2 and 3.3.)	✓
20 The nature of then organisation's business transactions (Elements 3.1,3.2 and 3.3)	✓
21 Organisations procedures for filing source information (Elements 3.1, 3.2 and 3.3)	✓

Unit 4: Supplying information for Management Control Element 4.1 Code and extract information Element 4.2 Provide comparisons on costs and income	Certificate in Computerised Book-keeping Outcomes 2.3.1 – 2.3.5
THE STATUTORY FRAMEWORK Know and Understand:	
The Business Environment	
1 Types of cost centres, including profit centres, and investments centres (Element 4.1)	
2 Costs, including wages, salaries, services and consumables (Element 4.1)	
Accounting Methods	
3 Identifying cost centres (Element 4.1)	✓
4 The purpose of management information: decision making, planning and control (Element 4.1)	
5 The make up of Gross Pay (Element 4.1)	
6 The relationship between financial and management accounting (Element 4.1)	
7 Methods of analysing information in spreadsheets (Element 4.2)	
8 Methods of presenting information, including word-processed documents (Element 4.2)	
9 Handling confidential information (Element 4.2)	✓
10 The role of management information in the organization (Element 4.3)	
11 Awareness of the relationship between financial and management accounting (Element 4.2)	
The Organisation	
12 Relevant understanding of the organisation's accounting systems and administrative systems and procedures (Elements 4.1, 4.2)	
13 The nature of the organisation's business transactions (Element 4.1, 4.2)	✓
14 The goods and services produced, bought and delivered by the organization (Element 4.1, 4.2)	✓
15 The cost centres within the organization (Element 4.1)	✓
16 Organisational coding structures (Element 4.1)	✓

17 The organisation's confidentiality requirements (Element 4.1)	Implied throughout
18 House style for presentation of different types of documents, including word-processed documents(Element 4.2)	
Unit 21: Working With Computers Element 21.1 Use Computer systems and software Element 21.2 Maintain security of data	Certificate in Computerised Book-keeping Outcomes 2.3.1 – 2.3.5
THE STATUTORY FRAMEWORK	
Know and Understand:	
General Information Technology	
1 The importance of carrying out simple visual safety checks on hardware and correct powering up and shutting down procedures (Element 21.1)	✓
2 The purpose of passwords (Element 21.2)	✓
3 How to save, transfer, and print documents (Element 21.1)	✓
4 How to take back-up copies (Element 21.1)	✓
5 Causes of difficulties, necessary files which have been damaged or deleted, printer problems, hardware problems (Element 21.1)	implied
6 Different types of risk, viruses, confidentiality (Element 21.2)	implied
7 Relevant security and legal regulations, data protection legislation, copyright, VDU legislation, health and Safety regulations, retention of documents (Element 21.2)	✓
The Organisation	
8 Location of hardware, software and back up copies (Elements 21.1 and 21.2)	✓
9 Location of information sources (Element 21.1)	✓
10 The organisation's procedures for changing passwords, and making back-ups (Element 21.1)	✓
11 House style for presentation of documents (Element 21.1)	
12 Organisational security policies (Element 21.2)	implied

Unit 22: Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment Element 22.1 Monitor and maintain a safe, healthy and secure working environment Element 22.2 Monitor and maintain an effective and efficient working environment	Certificate in Computerised Book-keeping Outcomes 2.3.1 – 2.3.5
THE STATUTORY FRAMEWORK Know and Understand:	
Health , safety and security at work:	
1 The importance of health and safety in your workplace (Element 22.1)	✓
2 The basic requirements of the health and safety and other legislation and regulations that apply to your Workplace (Element 22.1)	✓
3 The person(s) responsible for health, safety and security in your workplace (Element 22.1)	
4 The relevant up-to-date information on health, safety and security that applies to your workplace (Element 22.1)	✓
5 The importance of being alert to health, safety and security hazards (Element 22.1)	✓
6 The common health, safety and security hazards that affect people working in the administrative role and how to identify these (Element 22.1)	✓
7 Hazards you can put right yourself and hazards you must report (Element 22.1)	✓
8 The importance of warning others about hazards and how to do so until the hazard is dealt with (Element 22.1)	
9 Your organisation's emergency procedures (Element 22.1)	
10 How to follow your organisation's emergency procedures and your responsibilities in relation to these (Element 22.1)	
11 How to commend improvements to health and safety (Element 22.1)	
12 Health and safety records you may have to complete and how to do so (Element 22.1)	
Effectiveness and efficiency at work	
13 How the conditions under which you work can affect your effectiveness and efficiency and the effectiveness and efficiency of those around you (Element 22.2)	implied
14 How to organize your own work area so that you and others can work efficiently (Element 22.2)	✓

15 Your organisation's requirements on how you organize your working area (Element 22.2)	
16 The importance of organizing your work area so that it makes a positive impression on other people and examples of how to do so (Element 22.2)	implied
17 The importance of working in a way that shows respect for other people and examples of how to do this (Element 22.2)	
18 Conditions you can put right yourself and conditions you would have to report (Element 22.2)	
19 Manufacturer's instructions and your organisation's procedures for the equipment you use as part of your job (Element 22.2)	✓

National Occupational Standards in Accounting Level 3
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<p>Unit 7: Preparing Reports and Returns Element 7.1 Prepare and present periodic performance reports Element 7.2 Prepare reports and returns for outside agencies Element 7.3 Prepare VAT Returns</p>	<p>Certificate in Computerised Book-keeping Outcomes 2.3.1 – 2.3.5</p>
<p>THE STATUTORY FRAMEWORK Know and Understand:</p>	
<p>The Business Environment</p>	
<p>1 Main sources of relevant government statistics (Element 7.1, 7.2)</p>	
<p>2 Relevant performance and quality measures (Element 7.1)</p>	
<p>3 Main types of outside organisations requiring reports and returns: regulatory, grant awarding, information collecting, trade associations (Element 7.2)</p>	
<p>4 Basic law and practice relating to all issues covered in the range statement and referred to in the performance criteria. Specific issues include, the classification of types of supply, registration requirements, the form of VAT invoices, tax points (Element 7.3)</p>	✓
<p>5 Sources of information on VAT: Customs and Excise Guide (Element 7.3)</p>	✓
<p>6 Administration of VAT: enforcement (Element 7.3)</p>	✓
<p>7 Special schemes: annual accounting, cash accounting; bad debt relief (Element 7.3)</p>	✓
<p>Accounting Techniques</p>	
<p>8 Use of standard units of inputs and outputs (Element 7.1, 7.3)</p>	✓
<p>9 Time series analysis (Element 7.1)</p>	
<p>10 Use of index numbers (Element 7.1)</p>	
<p>11 Main types of performance indicators; productivity, cost per unit, resource utilisation, profitability (Element 7.1, 7.2)</p>	
<p>12 Ratios: Gross Profit Margin, Net Profit Margin; Return on Capital Employed (Elements 7.1, 7.2)</p>	

13	Tabulation of accounting and other quantitative information using spreadsheets (Elements 7.1, 7.2)	
14	Methods of presenting information: written reports; diagrammatic; tabular (Elements 7.1, 7.2)	
The Organisation		
15	How the accounting systems of an organisation are affected by its organisational structure, its administrative systems and procedures and the nature of its business transactions (Elements 7.1, 7.2, 7.3)	✓
16	The purpose and structure of the reporting systems within the organisation (Elements 7.1, 7.2, 7.3)	implied
17	Background understanding that a variety of outside agencies may require reports and returns from organisations and that these requirements must be built into administrative and accounting systems and procedures (Element 7.2, 7.3)	✓
18	Background understanding that recording and accounting practices may vary between organisations and different parts of organisations (Elements 7.1, 7.2, 7.3)	implied
19	The basis of the relationships between the organisation and the VAT Office (Element 7.3)	

APPENDIX 4

THE INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS

FRAMEWORK FOR REGULATION	CODE OF BEST PRACTICE
<p>1. A member or a person entering into membership of the Association must comply with the law within his or her country of residence and contractual being. This applies to any actions made in the course of work completed either for an employer or a client, or any third party that looks to his or her professional standing.</p> <p>2. A member must not do anything which compromises or impairs, or is likely to compromise or impair, his or her integrity, or in the case of a client relationship, his or her professional independence.</p> <p>3. A member must always show a proper standard of work in all professional work completed in accordance with generally accepted practices and accounting standards.</p> <p>4. A member must not bring himself or herself into disrepute, or the Association into disrepute or the Accounting or Book-keeping professions into disrepute.</p> <p>5. A member must comply and uphold, so long as they remain a member, all matters of regulation shown in the Articles of Association, Byelaws and other material published by the Association and be bound by any action taken by Council relating to his or her membership.</p> <p>6. Any member who personally offers services, seen by their client as accountancy work is required to hold a practising certificate.</p>	<p>1. All members must exercise due care in carrying out their work.</p> <p>2. All members should plan their work.</p> <p>3. All members should have an adequate system of administration for the work they undertake.</p> <p>4. The terms of reference for any work should be agreed before the work commences, and members should adhere to those terms.</p> <p>5. The level of remuneration for any work undertaken should be agreed between the parties before the work is undertaken. The Association is not involved in setting the level of fees.</p> <p>6. In the event of a dispute between a member and a third party the Association will appoint an arbitrator. The costs of arbitration to be met by the parties involved.</p> <p>7. Any member who holds funds or property belonging to a third party must keep such funds or property clearly distinct from their own property and handle it with the same care as they would do if it was their own.</p> <p>8. No member should accept work where there is a conflict of interest unless all parties are aware of that conflict and have agreed that the work can be undertaken.</p> <p>9. Provision should be made as appropriate for continuity of service in the event of the member being incapacitated by illness, or in the event of death of the member.</p> <p>10. Where a member becomes aware that a third party with whom he has a contractual relationship is acting in breach of the law, then they must ensure that they comply with Regulation 1.</p> <p>11. Any member advertising services should comply with the standards laid down by the Advertising Standards Authority, or any similar regulations applicable in their country, or in the country where the advertisement is placed.</p> <p>12. In order to comply with Regulation 3 members should ensure that they remain competent by undertaking the necessary regular training each year.</p> <p>13. Members should consider their need for PII which is recommended for those holding a Practising Certificate with the IAB.</p>