e-Quals Unit Syllabus

Level 2 Working with computerised accounting software

7266 - 027

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Unit 027 Working with computerised accounting software

Syllabus Overview

Rationale

The aim of this unit is to provide candidates with an intermediate level of skills and knowledge to competently prepare for, and perform a variety of *computerised accountancy related tasks* using Information and Communication Technologies (ICT). Candidates will develop a more demanding understanding of the accounting application of choice and the operating system in everyday usage and the ability to work in a generally unsupervised role solving issues competently without direction.

Learning outcomes

There are **six** outcomes to this unit. The candidate will be able to:

- Use the accounting application in the operating environment
- Enter and record data
- Use a sales and purchase ledger
- Use a nominal ledger
- Produce reports and transaction details
- Use audit tools and management controls and currency conversion

Guided learning hours

It is recommended that 60 hours should be allocated for this unit. This may be on a full time or part time basis.

Connections with other qualifications

This unit contributes towards the knowledge and understanding required for the following qualifications:

IT Users N/SVQ (iTQ) Level 2

Outcome	Unit	
1, 2, 3	201	Make selective use of IT
1, 2, 3, 4	202	Operate a computer 2
1, 2, 3, 4, 5	209	Spreadsheets software 2
1, 2	214	Specialist/Bespoke software 2 (eg SAGE, Quicken)
1, 2, 3, 4, 5	217	Use IT systems 2

Key Skills

This unit contributes towards the Key Skills in the following areas:

Application of number	
Communication	
IT	
Working with others	
Problem solving	PS 2.1
Improving own learning	

Assessment and grading

Assessment will be by means of a **set assignment** covering both practical activities and underpinning knowledge.

Unit 027 Working with computerised accounting software

Outcome 1 Use the accounting application in the operating environment

Practical activities
The candidate will be able to:

1 use the accounting application in the operating environment

2 enter and record data

3 use a sales and purchase ledger

4 use a nominal ledger

5 produce reports and transaction details

6 use audit tools and management controls and currency conversion.

Underpinning knowledge
The candidate will be able to:

1 describe the printer requirement and stationery requirements for printouts from accounts software eg: single sheet using a variety of printers, multi-part using an impact printer

2 describe how to prevent the loss or corruption of data

- a write protection
- b read only protection
- c virus check
- d back up procedures (including hard copy)
- e careful handling
- f protection from environmental damage
- g storage

3 describe the importance of the use of security procedures to access the system

4 describe how to work with shared files across a network environment.

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Outcome 2 Enter and record data

Practical activities
The candidate will be able to:

1 create new customer/supplier accounts

2 enter customer/supplier details

3 print out customer and supplier details

4 enter opening balances into nominal ledger

5 plan and structure suitable allocation of nominal account reference codes

6 add or amend details to a nominal account record.

Underpinning knowledge
The candidate will be able to:

1 identify the advantages and disadvantages of manual and computerised accounting systems

2 describe the possible consequences of incorrect data entry into a computerised accounts system

3 describe the advantages of a facility for designing the layout of forms

4 describe the reasons for allocating unique customer and supplier account reference codes, and identify methods of coding that facilitate data entry

5 describe a method of dealing with bank payments and receipts using accounting software.

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Outcome 3 Use a sales and purchase ledger

Practical activities
The candidate will be able to:

1 use an account reference code to call up a sales or purchase ledger account

2 verify a customer or supplier account reference code from a list of accounts

3 print out a customer's or supplier's account transactions

4 enter sales and purchase invoices into the sales and purchase ledger

5 enter sales and purchase credit notes into the sales and purchase ledger

6 correct or reverse an incorrect invoice or credit note

7 allocate receipts and payments to appropriate sales and purchase invoices

8 produce a statement of account

9 produce a remittance advice note

10 print out sales and purchase ledger account histories.

Underpinning knowledge
The candidate will be able to:

1 explain why incorrect entries of quantity and price are compounded by automatic calculations

2 identify and describe the purpose of each of the following items used in the creation of invoices or credit notes:

- a date
- b invoice number
- c nominal account reference code
- d item description
- e item cost
- f item VAT rate
- g discounts allowed

3 describe the advantages and disadvantages of using automatic allocation in posting sales receipts and purchase payments.

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Outcome 4 Use a nominal ledger

Practical activities
The candidate will be able to:

1 enter names, dates and codes into journal entries

2 use a query to print extracts from nominal account transaction histories

3 post non-sales and non-purchase invoices directly to the nominal ledger

4 post payments and receipts directly to the nominal ledger

5 use a facility to record notes regarding a particular account.

Underpinning knowledge
The candidate will be able to:

1 describe when the facility to record notes would be used.

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Outcome 5 Produce reports and transaction details

Practical activities
The candidate will be able to:

1 produce a report listing:
   a all transactions for specified sales and purchase accounts
   b customer details
   c nominal account codes and their allocated descriptions

2 produce a print out of:
   a all debtors and their current balances
   b all creditors and their current balances
   c a range of invoices
   d a range of credit notes
   e a trial balance
   f a profit and loss account
   g a balance sheet
   h a VAT return analysis

3 produce and print out details of a nominal day book.

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Outcome 6 Use audit tools and management controls and currency conversion

Practical activities
The candidate will be able to:

1 print an audit trail report for a range of transactions

2 prepare statements for despatch

3 prepare accounts letters for despatch

4 deal with a disputed invoice.

Underpinning knowledge
The candidate will be able to:

1 describe the process of writing off bad debts

2 explain the process of paying bills using accounting software

3 describe a method of dealing with transactions in various currencies including the Euro.

Unit record sheet

Use this form to track your progress through this unit.

Tick the boxes when you have covered each outcome. When they are all ticked, you are ready to be assessed.

Outcome	✓	Date
1 **Use the accounting application in the operating environment**	☐	
2 **Enter and record data**	☐	
3 **Use a sales and purchase ledger**	☐	
4 **Use a nominal ledger**	☐	
5 **Produce reports and transaction details**	☐	
6 **Use audit tools and management controls and currency conversion**	☐	

Candidate Signature ..... **Date** .....

City & Guilds Registration Number .....

Quality nominee (if sampled) ..... **Date** .....

Assessor Signature ..... **Date** .....

External Verifier Signature (if sampled) ..... **Date** .....

Centre Name ..... **Centre Number** .....

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