



International  
association of  
bookkeepers

## IAB Level 2 Certificate in Computerised Accounting for Business (RQF) 603/2735/2

### Qualification Specification

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## 1 Introduction to the qualification

The IAB Level 2 Certificate in Computerised Accounting for Business (RQF) qualification is an accredited qualification within the Regulated Qualification Framework (RQF).

On registration with the IAB and the payment of their course fees, learners are given access to a version of Sage 50 Accounts Professional, which is time limited for them to use during their course of study. Supplementary study materials are also provided.

NB – Learners can register for this qualification without requesting the Sage disc and supplementary study materials.

Learners studying without being attached to an IAB accredited training centre should contact the IAB for further information.

The total Guided Learning Hours for this qualification are as follows:

<b>Guided Learning Hours (GLH)</b>
104

## 2 Statement of level

This is a Level 2 qualification as defined within the regulations of the RQF.

## 3 Aims

The IAB Level 2 Certificate in Computerised Accounting for Business (RQF) units are designed to:

- 1 Provide an understanding of financial record keeping using Sage accounting software and the fundamentals of a double-entry bookkeeping system.
- 2 Give learners the necessary skills to carrying out a range of day-to-day computerised accounting routines and activities using Sage software, including carrying out routine basic bookkeeping tasks such as recording opening balances in a computerised accounting system, posting transactions to ledger accounts, the preparation and use of journal entries, and the preparation and use of business documents. The qualification also introduces learners to the basics of cost accounting.
- 3 Provide learners with an understanding of the importance of maintaining accuracy, security and data integrity in performing any bookkeeping tasks using accounting software.
- 4 Give learners a greater understanding of the capabilities of the software and how it can improve financial management and control of a business.

## 4 Target groups

The IAB Level 2 Certificate in Computerised Accounting for Business (RQF) qualification is aimed at individuals who wish to further their studies of computerised accounting within a working business environment and gain a Level 2 RQF qualification from a point of no previous knowledge, or having already achieved the IAB Level 1 Award in Computerised Accounting for Business. It could also be used by those learners who have some practical knowledge and skills and wish to verify their competence by gaining an accredited qualification in the subject of computerised accounting.

Owners of small businesses may also find the qualification useful as it gives coverage of the basic use of Sage software suitable for the preparation of accounts for a small or medium sized business.

## 5 Entry requirements

There are no formal entry requirements for enrolment on the IAB Level 2 Certificate in Computerised Accounting for Business (RQF) qualification. However, prior to embarking on the level 2 course it is recommended that prospective learners already have basic skills in numeracy, information technology and literacy. The successful completion of the IAB Level 1 Award in Computerised Accounting for Business (RQF) qualification, allows natural progression to this Level 2 qualification.

## 6 Progression

Successful completion of the qualification will enable learners to:

- 1 Progress in their studies and further develop their knowledge, understanding and skills in dealing with financial transactions by:
  - Gaining a level 2 Sage competence certificate.
  - Completing the additional units necessary to be awarded the qualification relevant to manual bookkeeping i.e. the IAB Level 2 Certificate in Bookkeeping (RQF).
  - Undertaking further studies of bookkeeping and accounting routines, both manually and using Sage software at Level 3.
- 2 Progress into self-employment or employment by preparing them for various job roles which may include, but not limited to, bookkeeper, accounts clerk, accounts supervisor, credit control clerk.

## 7 Qualification structure

The IAB Level 2 Computerised Accounting for Business (RQF) qualification comprises four mandatory units. The unit titles and learning outcomes are as follows:

<b>Unit Title – Principles of computerised accounting, ethics and VAT</b>	<b>Knowledge</b>
<b>Learning outcomes</b>	
1 Understand the need for bookkeepers to act ethically	
2 Understand the need to maintain a healthy and safe working environment	
3 Understand the requirements of the money laundering regulations	
4 Understand the basics of computerised accounting system	
5 Understand terms used in accounting	
6 Recognise source documents and understand their purpose	
7 Understand the basics of the VAT system	
8 Understand HMRC VAT rules	
9 Understand the purpose of VAT accounts and the VAT return	

<b>Unit Title – Financial services and payment methods</b>	<b>Knowledge</b>
<b>Learning outcomes</b>	
1 Understand the role of banks and building societies	
2 Understand how businesses use financial services	
3 Identify appropriate methods of payment and understand their features	
4 Understand the need for security measures and procedures for the safe-keeping of cash	

<b>Unit Title – Basic principles of costing</b>	<b>Knowledge</b>
<b>Learning outcomes</b>	
1 Understand the function of cost accounting	
2 Recognise the component parts of a cost recording system	

Unit Title – Use a computerised accounting system	Skills
<b>Learning outcomes</b>	
1 Set up a computerised accounting system	
2 Generate and use source documents	
3 Account for cash sales and sundry income	
4 Process customer receipts and refunds	
5 Process supplier payments and refunds	
6 Process payments through the bank current account	
7 Process petty cash transactions	
8 Reconcile the balance on the bank current account	
9 Prepare and post journal entries	
10 Generate reports	

## 8 Level 2 Certificate in Computerised Accounting for Business (RQF) – Assessment, Achievement and Grading

### 8.1 Methods of assessment

The methods used by the IAB for assessing learner competence in the IAB Level 2 Certificate in Computerised Accounting for Business (RQF) qualification are shown in the table below. All assessments are completed online using the IABOnline testing platform. Assessments completed online by learners are subject to a time constraint.

The IAB provides specimen pilot assessments on its testing platform for use by learners as practice and revision.

Assessment Title	Method of Assessment
Principles of computerised accounting, ethics and VAT	Knowledge Test
Financial services and payment methods	Knowledge Test
Basic principles of costing	Knowledge Test
Use a computerised accounting system	Assignment

**NB:** those learners who have successfully completed the IAB Level 1 Award in Computerised Bookkeeping (RQF) qualification will be exempt from the Financial Services and Payment Methods knowledge test at Level 2.

### 8.2 Achievement and grading

To successfully achieve the qualification learners must demonstrate competence in the learning outcomes and assessment in each of the four mandatory units of which the qualification is comprised. Learners are assessed as Pass or Fail. Minimum levels of achievement are set as follows:

Knowledge Test – Introduction to computerised accounting for business 70%

Knowledge Test – Financial services and payment methods 70%

Knowledge Test – Basic principles of costing 70%

Assignment – Use a computerised accounting system 70%

The qualification is not graded. On successful completion of each of the units the learner will be awarded a Pass in the unit completed.

Learners studying without being attached to an IAB accredited training centre may need to contact the IAB directly for further information on assessment, achievement and grading.

## **9 Certification**

On successful completion of the mandatory units the learner will receive the Level 2 Certificate in Computerised Accounting for Business (RQF). They will be issued with a certificate confirming that they have demonstrated competence in the learning outcomes and assessment criteria in each of the units making-up the qualification. The certificate will identify the learner by name and will include the full title and accreditation number of the qualification.

## **10 Reasonable Adjustments and Special Considerations Policy and Procedure**

Please refer to the IAB website [www.iab.org.uk](http://www.iab.org.uk) for a copy of this policy and procedure or contact the Education Department of the IAB.

## **11 Enquiries and Appeals Procedure**

Please refer to the IAB website [www.iab.org.uk](http://www.iab.org.uk) for a copy of this procedure or contact the Education Department of the IAB.

## **12 Level 2 Certificate in Computerised Accounting for Business (RQF) – Unit Specifications**

The unit specifications indicate the content, in terms of learning outcomes and assessment criteria, for each of the four mandatory units within the Level 2 Certificate in Computerised Accounting for Business (RQF) qualification.

All the learning outcomes and assessment criteria must be covered by providers when delivering the qualification. However, all learning outcomes and assessment criteria may not be fully covered by the assessments on which the assessment of competence is based.

The content of the assignment used by the IAB to assess competence in this qualification is subject to ongoing review and may change periodically.

Each of the unit specifications is provided below:

## Level 2 Certificate in Computerised Accounting for Business

<b>Unit title</b>	Principles of computerised accounting, ethics and VAT - A/616/7356	
<b>Level</b>	2	
<b>GLH</b>	25	
<b>Learning Outcomes</b>	<b>Assessment Criteria</b>	
1 Understand the need for bookkeepers to act ethically	<p><b>Learners are required to demonstrate they:</b></p> <p>1.1 Understand the purpose of a code of ethics</p> <p>1.2 Recognise that the IAB has a code of ethics that applies to its students and members</p> <p>1.3 Identify each of the following as being fundamental ethical principles and understand how they are applicable to a professional bookkeeper:</p> <ul style="list-style-type: none"> <li>- integrity</li> <li>- objectivity</li> <li>- professional competence and due care</li> <li>- confidentiality</li> <li>- professional behaviour</li> </ul>	
2 Recognise the need to maintain a healthy and safe working environment	<p><b>Learners are required to demonstrate they:</b></p> <p>2.1 Understand the employer's duty of care in respect of the health and safety of employees in the workplace</p> <p>2.2 Understand the purpose and requirements of a health and safety risk assessment</p> <p>2.3 Understand that employees have a degree of responsibility in the workplace for their own health and safety, and the health and safety of their colleagues</p> <p>2.4 Recognise common office health and safety hazards and identify measures that can be taken to make the office a safer working environment</p>	
3 Understand the requirements of the money laundering regulations	<p><b>Learners are required to demonstrate they:</b></p> <p>3.1 Can define the term 'money laundering' in accordance with current money laundering regulations</p> <p>3.2 Know who the money laundering regulations apply to, and recognise that the IAB has supervisory authority under the regulations</p> <p>3.3 Understand the need for anti-money laundering controls and monitoring, and know what controls and monitoring includes</p> <p>3.4 Understand the role of the nominated officer (money laundering reporting officer), and the process for reporting suspicious activity</p>	

<p>4 Understand the basics of computerised accounting</p>	<p><b>Learners are required to demonstrate they:</b></p> <p>4.1 Understand the following accounting functions:</p> <ul style="list-style-type: none"> <li>• financial accounting</li> <li>• management accounting</li> </ul> <p>4.2 Understand the characteristics of sole trader, partnership, and limited company entities in terms of ownership, control and owner's personal financial liability</p> <p>4.3 Understand the system of recording business transactions known as 'double entry'</p> <p>4.4 Recognise elements within the accounting equation and understand the terms assets, capital and liabilities and how the accounting equation relates to the principle of double entry</p> <p>4.5 Understand how the following accounting concepts are applied – business entity, dual aspect, and money measurement</p> <p>4.6 Recognise the advantages of using a computerised accounting system</p> <p>4.7 Understand the use of account codes and the purpose of the chart of accounts</p> <p>4.8 Understand the purpose of the following within a computerised accounting system:</p> <ul style="list-style-type: none"> <li>• ledger accounts</li> <li>• the nominal ledger</li> <li>• debtor and creditor control accounts</li> <li>• supplier and customer files</li> <li>• customer and supplier activity/history reports</li> <li>• aged debtor and creditor reports</li> <li>• trial balance</li> <li>• summary audit trail</li> <li>• bank statement reconciled and unreconciled transactions</li> </ul> <p>4.9 Understand the terms 'single transaction processing' (real time processing) and 'batch processing', and know how these processing techniques are used by bookkeepers</p> <p>4.10 Recognise the following security measures designed to protect computer hardware, software and restrict access to the computerised accounting system:</p> <ul style="list-style-type: none"> <li>• measures to restrict unauthorised access to premises and offices where computer and confidential information is kept</li> <li>• measures to protect the computer system and software from corruption viruses, hackers and predators</li> <li>• the use of passwords to restrict access to computer systems</li> </ul> <p>4.11 Recognise the principles which apply to the keeping and confidentiality of data</p>
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	<p>4.12 Understand the need for a back-up policy as a safeguard against loss of data due to unforeseen circumstances</p>
<p>5 Understand terms used in accounting</p>	<p><b>Learners are required to demonstrate they:</b></p> <p>5.1 Have a knowledge and understanding of the following terms:</p> <ul style="list-style-type: none"> <li>• business transaction</li> <li>• income (capital and revenue)</li> <li>• expenditure (capital and revenue)</li> <li>• cash purchases and sales</li> <li>• credit purchases and sales, and purchases and sales returns</li> <li>• profit and loss</li> <li>• drawings</li> <li>• stock</li> <li>• trade debtors and creditors</li> <li>• bad debt</li> <li>• discounts (trade, bulk and prompt payment discounts)</li> <li>• wages, salaries, gross pay, net pay and statutory and voluntary deductions</li> </ul>
<p>6 Recognise source documents and understand their purpose</p>	<p><b>Learners are required to demonstrate they:</b></p> <p>6.1 Recognise the following documents and know how they are used as the source of recording transactions in a bookkeeping system:</p> <ul style="list-style-type: none"> <li>• Invoice</li> <li>• credit note</li> <li>• statement of account (customer and supplier)</li> <li>• remittance advice</li> <li>• receipt</li> <li>• takings/sales summary</li> <li>• cheque counterfoil</li> <li>• paying-in slip</li> <li>• bank statement</li> </ul> <p>6.2 Understand how the following are used in the preparation of invoices and credit notes:</p> <ul style="list-style-type: none"> <li>• supplier and customer files</li> <li>• purchase order</li> <li>• delivery note</li> <li>• goods returned note</li> <li>• catalogues, price lists and quotations</li> </ul> <p>6.3 Know the HMRC rules for retaining source documents</p>

<p>7 Understand the basics of the VAT system</p>	<p><b>Learners are required to demonstrate that they:</b></p> <p>7.1 Understand how VAT is collected and passed on</p> <p>7.2 Recognise the government department responsible for administration of the VAT system</p> <p>7.3 Understand who needs to register for VAT</p> <p>7.4 Understand the following VAT terms:</p> <ul style="list-style-type: none"> <li>• taxable supplies</li> <li>• input tax (purchase tax)</li> <li>• output tax (sales tax)</li> </ul> <p>7.5 Recognise the three rates of VAT (standard, zero and reduced rate)</p> <p>7.6 Understand the VAT terms 'exempt' and 'outside the scope'</p> <p>7.7 Recognise VAT tax codes</p>
<p>8 Understand HMRC VAT rules</p>	<p><b>Learners are required to demonstrate they:</b></p> <p>8.1 Understand the HMRC VAT rules relating to:</p> <ul style="list-style-type: none"> <li>• the keeping of VAT records</li> <li>• the preparation and presentation of invoices (including the invoicing options and the calculation of VAT where prompt payment discounts are offered)</li> <li>• the VAT tax point</li> <li>• accounting for VAT bad debt relief</li> <li>• surcharges and penalties for mistakes and delays</li> </ul> <p><b>Note</b> – a knowledge of the VAT rules relating to imports, exports and VAT on supplies between EC member states will <b>not</b> be assessed</p> <p>8.2 Understand the HMRC VAT rules relating to options for preparing invoices where a supplier offers a prompt payment discount to a customer, and the rules for accounting for a VAT adjustment where the offer of a prompt payment discount is taken-up</p>
<p>9 Understand the purpose of VAT accounts and the VAT return</p>	<p><b>Learners are required to demonstrate they:</b></p> <p>9.1 Understand the purpose of the VAT purchase tax and sales tax accounts</p> <p>9.2 Understand the function of the VAT return (VAT 100)</p>

<b>Unit title</b>	Financial services and payment methods - A/508/5861
<b>Level</b>	2
<b>GLH</b>	4
<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
1 Understand the role of banks and building societies	<p><b>Learners are required to demonstrate they can:</b></p> <p>1.1 Understand the role of banks and building societies as financial Intermediaries</p> <p>1.2 Understand the relationship between banks, building societies and their customers</p>
2 Understand how businesses use financial services	<p><b>Learners are required to demonstrate they can:</b></p> <p>2.1 Understand how the following financial services are used by businesses and recognise the features of each of the services:</p> <ul style="list-style-type: none"> <li>• deposit and current accounts</li> <li>• loans, mortgages and overdrafts</li> <li>• telephone and internet banking</li> </ul>
3 Recognise appropriate methods of payment and understand their features	<p><b>Learners are required to demonstrate they can:</b></p> <p>3.1 Recognise the features and use of cash (notes and coins) as a payment method and identify circumstances when payment in cash is appropriate</p> <p>3.2 Recognise the use of a cheque as a method of payment and identify circumstances in which a cheque is an appropriate method of payment</p> <p>3.3 Recognise the following features of payment by cheque:</p> <ul style="list-style-type: none"> <li>• the requirement that a cheque be signed by a designated signatory</li> <li>• the parties to a cheque – drawer, drawee and payee</li> <li>• the use of an ‘account payee’ crossing on a cheque</li> <li>• the central clearing system and the 2-4-6 rules</li> <li>• the life of a cheque, post-dated cheques, dishonoured cheques and stopping a cheque</li> </ul> <p>3.4 Recognise the features of debit cards, credit cards and prepayment cards and identify circumstances in which each of these payment methods would be appropriate</p> <p>3.5 Understand the following systems for processing plastic card payments:</p> <ul style="list-style-type: none"> <li>• face-to-face customer present transactions,</li> <li>• EFTPOS and chip-and pin</li> <li>• customer not present transactions</li> </ul> <p>3.6 Understand the features of the following payment systems - BACS direct credit, direct debit, standing order, faster payments, CHAPS and PayPal and identify circumstances when these would be appropriate as a method of payment</p>
4 Understand the need for security measures and procedures for the safe-keeping of cash	<p><b>Learners are required to demonstrate they can:</b></p> <p>4.1 Understand the need for appropriate security systems and procedures for the purpose of keeping monies safe and secure whilst on business premises or in transit</p> <p>4.2 Recognise the need for suitable security precautions to be in place for the purpose of taking monies to the bank</p>

<b>Unit title</b>	Basic principles of costing - L/616/7359	
<b>Level</b>	2	
<b>GLH</b>	35	
<b>Learning Outcomes</b>	<b>Assessment Criteria</b>	
Demonstrate knowledge 1 Understand the function of cost accounting	<p><b>Learners are required to demonstrate they can:</b></p> <p>1.1 Understand the nature of an organisation's business transactions in relation to its accounting systems</p> <p>1.2 Understand the relationship between an organisation's financial accounting and cost and management accounting systems</p> <p>1.3 Identify the sources of income and expenditure information for historic, current and forecast periods</p>	
2 Recognise the component parts of cost recording system	<p><b>Learners are required to demonstrate they can:</b></p> <p>2.1 Identify labour materials and overhead costs and understand how they are classified and recorded</p> <p>2.2 Recognise cost behaviour patterns and Identify fixed costs, variable costs, stepped fixed costs and semi-variable costs</p> <p>2.3 Understand how cost per unit is calculated using cost behaviour patterns</p> <p>2.4 Identify types of cost and profit centre</p> <p>2.5 Recognise different methods used for coding data</p> <p>2.6 Understand the purpose of budgeting and know how budgets are used by management for the purpose of planning and control</p> <p>2.7 Identify different types of stock</p> <ul style="list-style-type: none"> <li>- Raw materials</li> <li>- Part-finished goods (work in progress)</li> <li>- Finished goods</li> </ul> <p>2.8 Recognise different methods used for valuing stock at cost price and identify the advantages and disadvantages of each method of stock valuation</p> <p>2.9 Understand the term 'labour cost' and know how labour costs are measured and calculated</p>	

<b>Unit title</b>	Use a computerised accounting system – R/508/6627
<b>Level</b>	2
<b>GLH</b>	40
<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
1 Set up a computerised accounting system	<p><b>Learners are required to demonstrate they can:</b></p> <p>1.1 Use the set up function and enter details to set up a computerised accounting system for a business by completing appropriate fields within the set up procedure</p> <p>1.2 Use the opening balance function, or journal entry system, to input opening account balances</p> <p>1.3 Edit and create nominal codes</p> <p>1.4 Use the new supplier function to create supplier accounts by completing appropriate fields within the function, including discount information</p> <p>1.5 Use the new customer function to create customer accounts by completing appropriate fields within the function, including discount information</p> <p>1.6 Make amendments to account details, account codes, names, add missing references or amend incorrect references</p> <p>1.7 Use a back-up function and back-up data at regular intervals</p> <p>1.8 Respond to software generated messages using appropriate actions</p>
2 Generate and use source documents	<p><b>Learners are required to demonstrate they can:</b></p> <p>2.1 Use a computerised accounting system to generate the following documents:</p> <ul style="list-style-type: none"> <li>• invoice</li> <li>• pro-forma invoice</li> <li>• credit note</li> <li>• remittance advice</li> <li>• statement of account</li> <li>• account overdue letters</li> </ul> <p>2.2 Input data to account for credit based transactions (purchases, sales and purchases and sales returns) from the following source documents, use appropriate account codes and transaction references:</p> <ul style="list-style-type: none"> <li>• invoices received</li> <li>• credit notes received</li> <li>• invoices issued</li> <li>• credit notes issued</li> <li>• disputed invoices</li> <li>• pro-forma invoices</li> </ul>

<p>3 Account for cash sales and sundry income</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>3.1 Record sales and sundry income (rent received and commissions received only) in the business bank account, where payment is received in cash (notes and coins), by cheque, plastic card or other automated payment methods, use appropriate account codes and transaction references</p> <p>3.2 Calculate the VAT element of an income received transaction using the systems calc net facility and process the VAT using appropriate tax codes</p>
<p>4 Process customer receipts and refunds</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>4.1 Use the customer receipts function on the bank record to account for amounts received from credit customers by cheque, BACS or other automated payment method, use appropriate account codes and transaction references</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Learners are required to account for a payment received in full settlement of an invoice, part-payment of an invoice, or an amount received as a payment on account</li> <li>• Learners will be required to account for prompt payment discounts allowed to credit customers, and the VAT adjustment resulting from the customer taking-up of the offer of a prompt payment discount</li> </ul> <p>4.2 Use the customer refund function on the customer record to account for a refund made to a credit customer, use appropriate account codes and transaction references</p>
<p>5 Process supplier payments and refunds</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>5.1 Use the supplier payments function on the bank record to account for payments made to credit suppliers by cheque, BACS or other automated payment method, use appropriate account codes and transaction references</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Learners are required to account for a payment made in full settlement of an invoice, part-payment of an invoice, or an amount paid as a payment on account</li> <li>• Learners will be required to account for prompt payment discounts received from credit suppliers, and the VAT adjustment resulting from taking-up of the offer of a prompt payment discount offered by a supplier</li> </ul> <p>5.2 Use the supplier refund function on the supplier record to account for a refund received from a credit supplier, use appropriate account codes and transaction references</p>

<p>6 Process payments through the bank current account</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>6.1 Use the bank payments function on the bank record and process the following payments from the bank current account, where payment is made by cheque, direct debit, standing order or other automated payment method, use appropriate account codes and transaction references:</p> <ul style="list-style-type: none"> <li>• payments to acquire fixed assets</li> <li>• payments for business expenses</li> <li>• payments to HMRC, a pension fund provider or a trade union</li> <li>• proprietor drawings</li> <li>• payments to restore the petty cash float</li> </ul> <p>6.2 Calculate the VAT element of payments from the bank current account using the systems calc net facility and process the VAT using appropriate tax codes</p>
<p>7 Process petty cash transactions</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>7.1 Use the payments function to record payments from petty cash, use appropriate account codes and transaction references</p> <p>7.2 Record the receipt of cash to restore the petty cash float, use appropriate account codes and transaction references</p> <p>7.3 Calculate the VAT element of petty cash payments using the systems calc net facility and process the VAT using appropriate tax codes</p>
<p>8 Reconcile the balance on the bank current account</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>8.1 At a given date use the reconcile function on the bank account to match entries recorded on the bank current within the computerised bookkeeping system against those recorded on a statement of account received from the bank, identify unreconciled items and reconcile the balance</p>
<p>9 Prepare and post journal entries</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>9.1 Prepare and post journal entries to account for the following transactions, use appropriate account codes and transaction references:</p> <ul style="list-style-type: none"> <li>• bad debts and VAT bad debt relief</li> <li>• the correction of errors (omission, commission, principle and original entry)</li> <li>• the clearing of balances on VAT purchase tax and sales tax accounts</li> <li>• wages and salaries (net pay, deductions from pay and employer on-costs)</li> </ul>
<p>10 Generate reports</p>	<p><b>Learners are required to demonstrate they can:</b></p> <p>10.1 Use the computerised accounting system to generate the following reports:</p> <ul style="list-style-type: none"> <li>• supplier and customer names and addresses</li> <li>• supplier and customer activity reports</li> <li>• aged debtor and creditor reports</li> <li>• trial balance</li> <li>• summary audit trail</li> <li>• bank statement reconciled and unreconciled transactions</li> <li>• day book reports (customer invoices and credits, supplier invoices and credits), by reference or date</li> </ul>

### **13 Links to National Occupational Standards (NOS)**

The units within the Level 2 Certificate in Computerised Accounting for Business qualification link with the following National Occupational Standards (NOS) for Accountancy and Finance:

- FA-1 Process Income
- FA-2 Process Expenditure
- FA-3 Account for Income and Expenditure