

## "Level 2 – Essential Bookkeeping"



### Student Profile

This programme is designed for people who wish to gain an understanding of principles of Book-keeping and undertake essential book-keeping and financial record keeping routines for a small business.

### Objectives

The objectives of the course are to:

- Define essential book-keeping terms and principles
- Undertake VAT calculations and complete returns
- Set up and operate cash books
- Reconcile ledger accounts
- Correct account errors
- Understand trading and profit & loss accounts for a sole trader
- Explain balance sheets for a sole trader
- Close off ledger accounts at year-end
- Describe the accounting requirements of non-profit making organisations

### Study Method

The course is designed for study by distance learning at work or at home. Students receive course manual, assignments and study-guide plus tutor support by mail and email. You can start at any time and plan your studies over a period of up to one year from the time of enrolment.

### Assessment

Each element is followed by a written assignment, which is submitted and then marked by your tutor. There is no external examination required.

### Course Accreditation

At the end of this course successful learners will receive a level 2 NCFE Award certificate of achievement. That means that it is independently accredited at a level of learning equivalent to level 2 on the National Qualifications Framework (NQF) for England, Wales and Northern Ireland. The course is provided in conjunction with Kendal Publishing Limited - a licensed NCFE centre.

NCFE is recognised as an awarding body by the qualification regulators for England, Wales and Northern Ireland. The regulators are the Office of the Qualifications and Examinations Regulator (Ofqual) in England, the Department for Children, Education, Lifelong Learning and Skills (DCELLS) in Wales and the Council for Curriculum, Examinations and Assessment (CCEA) in Northern Ireland.

### Course Duration

Students may register at any time and have a full year to complete their studies. The course will take around 120 hours of study to complete.

### Pack/Course Contents

Your study pack is dispatched in full at the time of enrolment and provides all you need to complete your studies:

- Study-guide.
- Comprehensive study notes for each element of the course.
- Self-assessment activities.
- Assignments.
- Tutor support.
- Assignment marking & feedback.
- Certification.

### Price and Payment Methods

Please refer to current price list or call for details.

## Course Contents

This course consists of three units of study:

### 1. Introduction to Bookkeeping

- Introduction
- Double entry bookkeeping
- Accounts
- Debit and credit entries & VAT
- A simple business venture - the cash book

### 2. The Accounts Books

- Bank and cash records
- The ledger
- The day books
- VAT records
- Business documents
- Memorandum items
- Wages and salaries
- Stock records
- The journal

### 3. Using the accounts

- Trading accounts
- Profit & loss account
- The trial balance
- The balance sheet
- Accounts of clubs and societies
- Credit control



Course Provider



Accreditation Body

Training Provider details:

**Focus Coaching & Training**



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