

Book-keeping Level 2 (Module 2)

This course is the second module designed to further your book-keeping level 2 studies using the double entry system so you can keep accurate book-keeping records. And unlike other book-keeping courses, this one puts the renowned Pitman Training name on your CV as proof of your skills.

Following on from our Module 1, this course will guide you through bank reconciliation, trial balances, creditors and debtors, payroll and VAT and much more.

Perfect for anyone who needs to keep their own business financial accounts or for the organisation they work in.

The book-keeping course leaves you with a handy workbook as a reference guide.

Designed for

Those who wish to learn manual book-keeping

Prerequisites

Successful completion of the Book-keeping Level 2 Module 1 course, together with a high degree of motivation to learn manual book-keeping.

Aims & Objectives

To teach manual book-keeping to cover unit 2 of the OCR Level 2 Certificate in Accounting and part of the IAB Level 2 Award in Manual Book-keeping and Certificate in Book-keeping (competence), as well as enabling those running a small business to keep accurate accounting records.

Course Content

Lesson One: Posting the opening balances at the start of a new trading year, using a Trial Balance to illustrate the accounting equation, posting brought forward balances, making postings from a 3 column Cash Book to the ledger accounts.

Lesson Two: Understanding the various methods of making and receiving payments, preparing a daily takings and cash for banking form, reconciling daily takings to a till roll report, completing a paying in slip in order to bank money received, checking eligibility for cash discount.

Lesson Three: Updating and balancing the ledger accounts, reconciling the Debtors and Creditors Control accounts, using the Journal in order to process the book-keeping entries for contra transactions and bad debt, processing a returned cheque.

Lesson Four: Preparing a cash reconciliation statement, the reasons why a bank reconciliation is performed, preparing a bank reconciliation statement, updating the Cash Book.

Lesson Five: Knowing how to maintain a self-managed credit control system, the purpose of a monthly statement, preparing monthly statements to send to customers, the purpose of an aged debtor analysis.

Lesson Six: Comparing a supplier statement to the related Purchase Ledger account, preparing a reconciliation statement, the action to take in respect of any discrepancies, identifying invoices falling due for payment, preparing a remittance advice and related payments.

Lesson Seven: The purpose of payroll, the elements which make up gross pay, identifying typical statutory and voluntary deductions and employer on costs, preparing the Journal entries to account for payroll, keeping a Wages/Salaries Control account and Wages/Salaries Expenses account, keeping PAYE/NIC and Pension Creditor accounts.

Lesson Eight: Different VAT schemes, knowing how the double entry system is used in order to account for VAT, Form VAT 100 and preparing a pro forma VAT return, balancing the VAT account, demonstrating the ability to process ledger transactions and prepare control accounts.

Benefits

- Learn double-entry book-keeping in order to keep accurate accounting records
- The flexibility and value of a self-study course designed to enable you to work at your own pace
- A workbook to use as a reference guide on completion of the course
- The opportunity to gain the widely recognised Pitman Training Certificate

Course duration: 20-22 hours

The CPD Standards Office
CPD PROVIDER: 21121
2014 - 2016
www.cpdstandards.com



Make sure this course is right for you - have a friendly chat with a Course Adviser, arrange to drop in to have a FREE taster or book a place...

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▶ Secretarial & PA ▶ Administration ▶ Personal Development ▶ Shorthand ▶ Bookkeeping & Accounts