



# Business & Computing Examinations (BCE) LONDON (UK)

## Accounting Programme Analysis

The development of BCE programmes include extensive market research from the following sources:

- Data from BCE Centre Annual Reports.
- Enquiries received from different stakeholders.
- Email survey from statutory consultees and stakeholder bodies.
- Questionnaire survey from BCE learners.
- Input received during Approved Centres and Corporate companies training seminar.
- BCE discussions and feedback from potential employers.

BCE learners are 18+, classified as follows:

- Holders of General Certificate of Secondary Education (GCSE) intending to obtain a programme for employment or further education.
- Those already in employment furthering their knowledge for promotion or to venture into new fields.
- Corporate Companies approaching BCE directly or Approved Centres for in-house training.
- Those looking for career change.
- Mature adults with no formal programmes.

**Guided Learning Hours** is the entire notional learning hours representing estimate of total amount of time reasonably required for learners to achieve necessary level of attainment for the award of a programme.

Activities that contribute to guided learning hours include:

- Guided Learning
- Independent and unsupervised research/learning
- Unsupervised compilation of a portfolio of work experience
- Unsupervised e-learning
- Unsupervised e-assessment
- Unsupervised coursework
- Watching a pre-recorded podcast or webinar
- Unsupervised work-based learning

Activities that contribute to Guided Learning include:

- Classroom-based learning supervised by a Tutor
- Work-based learning supervised by a Tutor
- Live webinar or telephone tutorial with a Tutor in real time
- E-learning supervised by a Tutor in real time
- Forms of assessment

### Level 5 Diploma in Accounting & Finance (167 Credits)

An accounting programme offer learners a chance to learn the key skills and fundamental formulas for financial accounting, corporate finance, auditing, management, taxation and forensic accounting. Completing the Level 5 Diploma in Accounting & Finance is the first step to working within the accounting field, and is a valuable asset for both public and private sectors of the economy.

*Why does the programme exists* – asking the question “*why do we need accounting*” is like asking a farmer why we need rain. Accounting is vital because it’s the only way for a business to grow and flourish. Accounting is the backbone of the business financial world. After all, accounting was created in response to the development of trade and commerce during the medieval times.

*How does it fits into the larger programme* – Accounting knowledge is the core of any business environment. Accounting is important both for social and economic reasons.

*For who it was designed* – The Level 5 Diploma in Accounting & Finance is designed for those who complete the Level 5 Diploma in Business Administration & Computer Systems or holders of equivalent programmes interested in pursuing Accounting.

**How it will benefit learners** – An accounting career can lead to working in corporate accounting, management accounting, government auditing and internal auditing. Many accountants may choose to work as independent contractors where they run their own firm.

**Units:**

- Financial Accounting
- Corporate Finance
- Auditing & Assurance
- Management Accounting
- Taxation
- Forensic Accounting

**Financial Accounting** - Italy is the first recorded source for accounting entries, and the first published accounting work in 1494 was by a Venetian monk. Another interesting fact is the knowledge and principles upon which the first accounting practices were established, have changed very little in the many hundreds of years that accounting has been in use. The concepts of assets, liabilities, and income and the need to reconcile these areas is still the basis for all accounting functions today. There are two basic categories of accounting: *financial accounting* and *management accounting*. Financial Accounting is comprised of information that companies make available to the general public: shareholders, creditors, customers, suppliers, and regulatory commissions. Management Accounting deals with information that is not made public; information such as salary costs, cost of goods produced, profit targets, and material control information. The knowledge supplied by management accounting is for the use of department heads, division managers, and supervisors to help them make better decisions about the day-to-day operations of the business.

**Corporate Finance** – is associated with transactions in which capital is raised in order to create, develop, grow or acquire businesses. Types of transactions: (i) raising seed, start-up, development or expansion capital (ii) mergers, demergers, acquisitions or the sale of private companies (iii) mergers, de-mergers and takeovers of public companies, including public-to-private deals (iv) management buy-out, buy-in or similar of companies, divisions or subsidiaries - typically backed by private equity (v) equity issues by companies, including the flotation of companies on a recognised stock exchange in order to raise capital for development and/or to restructure ownership (vi) raising capital via the issue of other forms of equity, debt and related securities for the refinancing and restructuring of businesses (vii) financing joint ventures, project finance, infrastructure finance, public-private partnerships and privatisations

**Auditing** - a formal process for examining key issues with a view to establishing accountabilities and securing an improved position. The pressures on all types of organisations mean that there has never been a greater need for effective auditing. The requirement to perform, behave well and account properly for corporate resources has meant that things cannot simply be left to chance. Recently, the profession is hit by significant fraud cases. People always wonder how auditors miss out these things, on the other hand auditors are perplexed; one frustrated auditor wrote “It is shocking just how many people just don’t pay attention to their own numbers – and how defensive people are when they are wrong”.

**Management Accounting** - Management Accounting is the internal business building role of accounting and finance professionals who work inside organisations. These professionals are involved in designing and evaluating business processes, budgeting and forecasting, implementing and monitoring internal controls, and analysing, synthesising, and aggregating information—to help drive economic value. Management accountants are valued business partners, directly supporting an organisation's strategic goals. With a renewed emphasis on good internal controls and sound financial reporting, the role of the management accountant is more important than ever.

**Taxation** - tax accountants face a somewhat different lifestyle from auditors and general accountants. Personal income tax accountants, mostly employed at small firms (80% of all income tax firms employ five or fewer people) or self-employed, are responsible for tracking clients’ income, making any quarterly payments due to government, then managing the crush of activity preparing and submitting all required paperwork to the government before the deadline. Corporate tax accountants, however, are involved throughout the year in corporate decision-making, analysing the tax effects of corporate investment policy, and advising other company managers on tax-planning issues. Corporate tax accountants face a seasonal surge similar to the one personal tax accountants face, although to a significantly lesser degree. The level of satisfaction in the profession is high.

**Forensic Accounting** - the type of crimes forensic accountants investigate are classified as "crimes against property." They investigate crimes such as fraud and give expert testimony in court trials. They also perform work related to civil disputes. Forensic accountants are also known as fraud investigators, investigative accountants, forensic auditors or fraud auditors. Unlike other accountants, when forensic accountants conduct audits, they are actively looking for signs of fraud. In addition to examining financial statements to determine whether they are accurate and complete, they may seek out internal databases and court records. Because people committing fraud have hidden the evidence of their crimes, forensic accountants must look beyond the numbers and anticipate criminal actions.

Business & Computing Examinations (BCE)

Unit	Pre-requisite	Core-requisite	Guided Learning Hours	Number of Credits
Financial Accounting	Knowledge of accounting terminology.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	200	20
Corporate Finance	Knowledge of accounting terminology.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	240	24
Auditing & Assurance	Knowledge of accounting terminology.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	200	20
Management Accounting	Knowledge of accounting terminology.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	240	24
Taxation	Knowledge of accounting terminology.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	280	28
Forensic Accounting	Knowledge of accounting terminology.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	200	20
Coursework (Project) for all units			310	31

<b>Rules of combination:</b>	All units are mandatory
<b>Age Group:</b>	18+
<b>Programme Type:</b>	Vendor/Industry

### Financial Accounting Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Depreciation	2.0	8	6	2	2	2	20
02	Manufacturing accounts	2.0	8	6	2	2	2	20
03	Partnership accounts	2.0	8	6	2	2	2	20
04	Limited accompany accounts	2.0	8	6	2	2	2	20
05	Financial Statements	2.0	8	6	2	2	2	20
06	Statement of Cash Flows	2.0	8	6	2	2	2	20
07	Cost-revenue analysis	2.0	8	6	2	2	2	20
08	Internal and external accounting information	2.0	8	6	2	2	2	20
09	Corporate forms of organisations	2.0	8	6	2	2	2	20
10	Analytical tools for analysing financial statements	2.0	8	6	2	2	2	20
		<b>20.0</b>	<b>80</b>					<b>200</b>

### Corporate Finance Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	The importance of finance	2.0	8	6	2	2	2	20
02	The basic concepts of capital budgeting	2.0	8	6	2	2	2	20
03	The different financing possibilities open to corporates	2.0	8	6	2	2	2	20
04	Financial decisions of a firm and the effects	2.0	8	6	2	2	2	20
05	Working capital management	2.0	8	6	2	2	2	20
06	Cash flow management techniques	2.0	8	6	2	2	2	20
07	Stock Management	2.0	8	6	2	2	2	20
08	Debtors Management	2.0	8	6	2	2	2	20
09	Gearing	2.0	8	6	2	2	2	20
10	Mergers, acquisitions and takeovers	2.0	8	6	2	2	2	20
11	Business valuation methods	2.0	8	6	2	2	2	20
12	Methods of financing mergers and acquisitions	2.0	8	6	2	2	2	20
		<b>24.0</b>	<b>96</b>					<b>240</b>

### Auditing & Assurance Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Why companies need audit	2.0	8	6	2	2	2	20
02	Audit independent opinion	2.0	8	6	2	2	2	20
03	Independent Auditors' Report	2.0	8	6	2	2	2	20
04	Audit Engagement	2.0	8	6	2	2	2	20
05	Audit risk and materiality	2.0	8	6	2	2	2	20
06	Audit evidence	2.0	8	6	2	2	2	20
07	Statement of Financial Position audit	2.0	8	6	2	2	2	20
08	Internal Audit	2.0	8	6	2	2	2	20
09	Forensic Auditing	2.0	8	6	2	2	2	20
10	Fraud investigation	2.0	8	6	2	2	2	20
		<u>20.0</u>	<u>8</u>	<u>6</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>20</u>
		<b>20.0</b>	<b>80</b>					<b>200</b>

### Management Accounting Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	The role of management accounting	2.0	8	6	2	2	2	20
02	Cost accumulation and measurement concepts	2.0	8	6	2	2	2	20
03	Stock control	2.0	8	6	2	2	2	20
04	Labour costing	2.0	8	6	2	2	2	20
05	Accounting overheads	2.0	8	6	2	2	2	20
06	Overhead allocation using absorption costing	2.0	8	6	2	2	2	20
07	Overhead allocation using marginal costing	2.0	8	6	2	2	2	20
08	Marginal Costing and Contribution Volume Profit (CVP)	2.0	8	6	2	2	2	20
09	Contribution	2.0	8	6	2	2	2	20
10	Functions of budget	2.0	8	6	2	2	2	20
11	Process costing	2.0	8	6	2	2	2	20
12	Standard costing and variance analysis	2.0	8	6	2	2	2	20
		<u>14.0</u>	<u>96</u>					<u>240</u>
		<b>14.0</b>	<b>96</b>					<b>240</b>

### Taxation Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	The structure of a basic income tax computation	2.0	8	6	2	2	2	20
02	Self-assessment tax returns on clubs, unincorporated associations and property management companies	2.0	8	6	2	2	2	20
03	Describe the general principles for recognizing income	2.0	8	6	2	2	2	20
04	Capital allowances for unincorporated businesses	2.0	8	6	2	2	2	20
05	Corporation income tax	2.0	8	6	2	2	2	20
06	Capital gains tax	2.0	8	6	2	2	2	20
07	Basics of assessment general earnings	2.0	8	6	2	2	2	20
08	Pay-As-You-Earn (PAYE) and National Insurance (NI) contribution	2.0	8	6	2	2	2	20
09	Tax factors to consider when incorporating a business	2.0	8	6	2	2	2	20
10	Corporation tax and main capital allowances	2.0	8	6	2	2	2	20
11	Tax relief for trading losses	2.0	8	6	2	2	2	20
12	Corporation tax parameters	2.0	8	6	2	2	2	20
13	Tax advantages and disadvantages	2.0	8	6	2	2	2	20
14	Value Added Tax (VAT) registration and returns	2.0	8	6	2	2	2	20
		<b>28.0</b>	<b>112</b>					<b>280</b>

### Forensic Accounting Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Forensic accounting basics	2.0	8	6	2	2	2	20
02	Accounting legal environment	2.0	8	6	2	2	2	20
03	UK legal systems	2.0	8	6	2	2	2	20
04	Information Systems in forensic accounting	2.0	8	6	2	2	2	20
05	Forensic accounting and auditing	2.0	8	6	2	2	2	20
06	Importance of compliance	2.0	8	6	2	2	2	20
07	Financial Statement Fraud	2.0	8	6	2	2	2	20
08	Statute of limitations	2.0	8	6	2	2	2	20
09	Challenges facing forensic accounting	2.0	8	6	2	2	2	20
10	Different types of internet frauds	2.0	8	6	2	2	2	20
		<b>20.0</b>	<b>80</b>					<b>200</b>

## Level 6 Advanced Diploma in Corporate Financial Reporting (159 Credits)

Accounting is diverse and complicated. The Level 6 Advanced Diploma in Corporate Financial Reporting enhances the knowledge gained in the Level 5 Diploma and prepare learners for more challenging topics.

*Why does the programme exists* – The programme focus on major topics like reporting, project risk management and quantitative methods. Tackling such important tasks prepare learners for the future which leads to employment.

*How does it fits into the larger programme* – Due to social, economic and political reasons, new legislations are introduced regularly. This makes the crucial programmes as financial reporting at the centre of corporate, economic and political factors.

*For who it was designed* – The programme is designed for those who complete the Level 5 Diploma in Accounting and Finance or holders of equivalent programmes interested in advancing themselves.

*How it will benefit learners* – Learners with an accounting programme can look forward to favourable employment prospects within the industry. The advantage of accounting programme is; just like computers; every company is likely to produce annual financial accounts; hence employ or hire an accountant.

### *Units:*

- Advanced Financial Reporting
- Advanced Management Accounting
- Quantitative Methods for Business
- Financial Accounting Theory
- Project Risk Management

**Advanced Financial Reporting** – analysis of managers' financial reporting and disclosure strategies, and the effects of such strategies on firms' equity values and contracts. Despite extensive regulation, managers have much discretion in implementing measurement, recognition and disclosure rules when reporting their firms' performance. Managers can also reveal additional information voluntarily, leaving them to some extent free to make decisions about its quality and credibility. These choices emerge from the complex interactions that managers have with investors, regulators, auditors, analysts, competitors, etc. Why and how managers make all these choices and what effects their choices have are difficult questions to answer. The one thing we do know for sure is that information in corporate financial reports tends to be noisy and biased.

**Advanced Management Accounting** - Over the last years management accounting issues of control and performance measurement have been recognised as increasingly important. In general, management is concerned with decision-making and with planning and control. Advanced Management accounting examines the integrative and interdisciplinary role of management accounting and its contribution in the strategic management process, focusing on cases that deal with management's need for information for planning, control and decision making using both quantitative and qualitative information.

**Quantitative Methods for Business** - when a person is ill or has had an accident and received an injury there are many variables associated with the incident which could be measured. An infection may cause the person's temperature to rise, a broken bone will cause pain. There may also be psychological consequences which a researcher may wish to measure, e.g. anxiety or health beliefs. The methods used to measure these variables will very often be of a quantitative nature. The researcher will use techniques which allow some form of number to be used to assess or quantify the condition under investigation. They will seek to investigate the relationships between variables using systematic controlled observations. These observations of a carefully chosen sample of the population of interest, and the associated statistical procedures, will enable researchers to test their hypotheses and verify or refute the theories which attempt to explain the observations.

**Financial Accounting Theory** - theories can help us make sense of the world in which we live and can provide a structure to understand our (social) experiences. Theories of accounting consider: people's behaviour with respect to accounting information; people's needs for accounting information; why people within organisations elect to supply particular information.

**Project Risk Management** - risk is something that may happen and if it does, will have a positive or negative impact on the project. A few points here. "That may happen" implies a probability of less than 100%. If it has a probability of 100% - in other words it will happen - it is an issue. An issue is managed differently to a risk. A



risk must also have a probability something above 0%. It must be a chance to happen or it is not a risk. The second thing to consider from the definition is "will have a positive or negative impact". Almost everything in today's business world involves a risk of some kind: customer habits change, new competitors appear, factors outside the organisation control could delay a project. But formal risk analysis and risk management can help to assess these risks and decide what actions to take to minimise disruptions. They will also help to decide whether the strategies used to control risk are cost-effective.

Unit	Pre-requisite	Core-requisite	Guided Learning Hours	Number of Credits
Advanced Financial Reporting	Knowledge of accounting.	A pass or higher in Diploma in Accounting & Finance or equivalence.	300	30
Advanced Management Accounting	Knowledge of accounting.	A pass or higher in Diploma in Accounting & Finance or equivalence.	300	30
Quantitative Methods for Business	Knowledge of accounting.	A pass or higher in Diploma in Accounting & Finance or equivalence.	220	22
Financial Accounting Theory	Knowledge of accounting.	A pass or higher in Diploma in Accounting & Finance or equivalence.	220	22
Project Risk Management	Knowledge of computing and management.	A pass or better at Diploma level.	240	24
Coursework (Project) for all units			310	31

<b>Rules of combination:</b>	All units are mandatory
<b>Age Group:</b>	19+
<b>Programme Type:</b>	Vendor/Industry

**Advanced Financial Reporting Learning Hours Information Sheet**

Unit Titles		Credits	Notional Learning Hours					
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	Total
01	Users of accounting information	2.0	8	6	2	2	2	20
02	Elements of financial statements	2.0	8	6	2	2	2	20
03	IAS 16 Property, Plant and Equipment	2.0	8	6	2	2	2	20
04	Revaluation gains	2.0	8	6	2	2	2	20
05	Profit/loss on disposal	2.0	8	6	2	2	2	20
06	IAS 16 Property, Plant and Equipment journal transactions	2.0	8	6	2	2	2	20
07	Carrying value and disposal of tangible non-current assets	2.0	8	6	2	2	2	20
08	Financial Instruments	2.0	8	6	2	2	2	20
09	IFRS 15 Revenue Recognition	2.0	8	6	2	2	2	20
10	Provisions contingent liabilities and contingent assets	2.0	8	6	2	2	2	20
11	Events after the reporting date	2.0	8	6	2	2	2	20
12	Preparing financial accounts for publication	2.0	8	6	2	2	2	20
13	Financial accounts entries	2.0	8	6	2	2	2	20
14	Cash flow statements (IAS 7)	2.0	8	6	2	2	2	20
15	Purpose of a statement of cash flows	<u>2.0</u>	<u>8</u>	<u>6</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>20</u>
		<b>30.0</b>	<b>120</b>					<b>300</b>

**Advanced Management Accounting Learning Hours Information Sheet**

Unit Titles		Credits	Notional Learning Hours					
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	Total
01	Decision making process	2.0	8	6	2	2	2	20
02	Activity-based costing	2.0	8	6	2	2	2	20
03	Factors affecting pricing policy	2.0	8	6	2	2	2	20
04	Capital investment decisions	2.0	8	6	2	2	2	20
05	Budgets and responsibility accounting	2.0	8	6	2	2	2	20
06	Flexible budgets, variances, management control	2.0	8	6	2	2	2	20
07	Decisions under conditions of risk and uncertainty	2.0	8	6	2	2	2	20
08	Direct manufacturing labour yield and mix variances	2.0	8	6	2	2	2	20
09	Quantitative analysis in budget forecasting techniques	2.0	8	6	2	2	2	20
10	Relevant Costing	2.0	8	6	2	2	2	20
11	Optimum selling	2.0	8	6	2	2	2	20
12	Variance analysis	2.0	8	6	2	2	2	20
13	Target, lifecycle costing and balanced scorecard techniques	2.0	8	6	2	2	2	20
14	Theory of constraints and throughput accounting	2.0	8	6	2	2	2	20
15	Divisional and transfer pricing transaction methods	2.0	8	6	2	2	2	20
		<b>30.0</b>	<b>120</b>					<b>300</b>

### Quantitative Methods for Business Learning Hours Information Sheet

Unit Titles			Credits	Notional Learning Hours				
				Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework
01	Introduction	2.0	8	6	2	2	2	20
02	Basic structure of index numbers	2.0	8	6	2	2	2	20
03	Presentation of Data	2.0	8	6	2	2	2	20
04	Frequency distribution	2.0	8	6	2	2	2	20
05	Measurement of location and dispersion	2.0	8	6	2	2	2	20
06	Correlation and regression analysis model	2.0	8	6	2	2	2	20
07	Probability theory	2.0	8	6	2	2	2	20
08	Statistical testing	2.0	8	6	2	2	2	20
09	Break even analysis	2.0	8	6	2	2	2	20
10	Time value of money	2.0	8	6	2	2	2	20
11	Lifetime annuity value calculations	2.0	8	6	2	2	2	20
		22.0	88					220

### Financial Accounting Theory Learning Hours Information Sheet

Unit Titles			Credits	Notional Learning Hours					
				Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	Total
01	The role of accounting and finance		2.0	8	6	2	2	2	20
02	Accounting theories		2.0	8	6	2	2	2	20
03	Finance theories		2.0	8	6	2	2	2	20
04	Financial reporting		2.0	8	6	2	2	2	20
05	Role of capital markets		2.0	8	6	2	2	2	20
06	The role of legislation and accounting standards		2.0	8	6	2	2	2	20
07	Accounting standards		2.0	8	6	2	2	2	20
08	Normative theories of accounting conceptual framework		2.0	8	6	2	2	2	20
09	Positive accounting theory and political costs		2.0	8	6	2	2	2	20
10	Importance of corporate governance		2.0	8	6	2	2	2	20
11	Social and environmental accounting concepts		2.0	8	6	2	2	2	20
			22.0	88					220

### Project Risk Management Learning Hours Information Sheet

[see Diploma in Project Management]

### Level 5 Diploma in Computerised Accounting (151 Credits)

Computers are making basic accounting lessons almost nonexistent, and the general tasks for accountants are shifting into a new direction with different standards, formats, and guidelines. Accounting packages are designed to manage much of the manual work once needed for data management, reporting, and recordkeeping. Hence learners who pursue a Level 5 Diploma in Computerised Accounting have a significant advantage.

**Computerised Accounting** - there are many reasons why it makes some sense for both small and large organisations to computerise their accounting systems, the main ones being:

- HM Revenue & Customs can receive computerised tax and PAYE submissions;
- the companies house accepts annual accounts submitted online; and
- the range of software options available to suit most needs and prices, with typical packages at around £200.

#### Advantages of computerised accounting

A computerised accounting system has many benefits, including:

- **Improved reporting** – many projects have more than one funding source, each with specific and different requirements;
- **Assisting with compliance** with government regulations
- **Minimising mathematical errors** – with computers doing the maths, errors are virtually eliminated (unless the data is keyed in improperly in the first instance);
- **Better record keeping** – whilst human error can still corrupt data e.g. entering figures in wrong fields, a good package will reduce this possibility and ensure that there is a reference for all transactions e.g. for every cheque or receipt entered/created. However, this does not eliminate all manual work. Vouchers, invoices, receipts etc. will still need to be filed in a logical order, and details of what was entered onto the system should also be recorded on paper. This will help when needed to track errors, in the annual audit and if disaster strikes and have to re-enter all transactions;
- **Saving time** – with fewer errors and the software automatically generating reports, time will be saved in the long run;
- **Saving money** – even though there will be the immediate cost of the software, organisations are potentially saving the costs of unnecessary audits as well as saving money through time saved.
- **Speed** – data entry onto the computer with its formatted screens and built-in databases of customers supplier details and stock records can be carried out far more quickly than any manual processing.
- **Automatic document production** – fast and accurate invoices, credit notes, purchase orders, printing statements and payroll documents are all done automatically.
- **Accuracy** – there is less room for errors as only one accounting entry is needed for each transaction rather than two (or three) for a manual system.
- **Up-to-date information** – the accounting records are automatically updated and so account balances (e.g. customer accounts) will always be up-to-date.
- **Availability of information** – the data is instantly available and can be made available to different users in different locations at the same time.
- **Management information** – reports can be produced which will help management monitor and control the business, for example the aged debtors analysis will show which customer accounts are overdue, trial balance, trading and profit and loss account and balance sheet.
- **VAT return** – the automatic creation of figures for the regular VAT returns.
- **Legibility** – the onscreen and printed data should always be legible and so will avoid errors caused by poor figures.
- **Efficiency** – better use is made of resources and time; cash flow should improve through better debt collection and inventory control.
- **Staff motivation** – the system will require staff to be trained to use new skills, which can make them feel more motivated.
- **Cost savings** – computerised accounting programs reduce staff time doing accounts and reduce audit expenses as records are neat, up-to-date and accurate.
- **Reduce frustration** – management can be on top of their accounts and thus reduce stress levels associated with what is not known.

- **The ability to deal in multiple currencies easily** – many computerized accounting packages now allow a business to trade in multiple currencies with ease. Problems associated with exchange rate changes are minimised.

*Why does the programme exists* – Computers are now used in every field and accounting is no exception.

*How does it fits into the larger programme* – The most used accounting packages are Excel, Quickbooks and Sage or Pastel or Tally or Myob. Covering all three programmes give learners an opportunity in gaining employment.

*For who it was designed* – The programme is designed for those with accounting background interested in learning computerised accounting packages.

*How it will benefit learners* – A combination of Excel, Quickbooks and Sage or Pastel/Tally/Myob offer flexibility, giving learners many options to choose from.

*Units:*

- Windows Operating System
- Accounting for Computerised *Accounting*
- Accounting Information System
- Excel Accounting
- Quickbooks Accounting
- Sage Accounting/Pastel/Tally/Myob\*

\* choose only 1 package

**Windows Operating System** - an operating system is a program designed to run other programs on a computer. In a computer the operating system is the most important program. It is considered the backbone of a computer, managing both software and hardware resources. An operating system is responsible for everything from the control and allocation of memory to recognising input from external devices and transmitting output to computer displays. It also manages files on computer hard drives keeping track of files and directories on the disk and control peripherals, like printers and scanners. The operating system is most important program that runs on a computer. Every general-purpose computer must have an operating system to run other programs. Operating system influences the performance of all software on a computer. Without the knowledge on functions and operations of an operating system, there is no point in pursuing computer learning.

**Accounting for Computerised Accounting** - Accounting information help businesses to be accountable; *accounting* is essentially an "information process" that serves several purposes:

- Providing a record of assets owned, amounts owed to others and monies invested;
- Providing reports showing the financial position of an organisation and the profitability of its operations
- Help management actually manage the organisation
- Provide a way of measuring an organisation's effectiveness (and that of its separate parts and management)
- Help stakeholders monitor an organisations activities and performance
- Enable potential investors or funders to evaluate an organisation and make decisions

**Accounting Information System** - is concerned with the way computerised information systems impact how accounting data is captured, processed, and communicated. It is a system of records maintained by an organisation to build up statistics and give decision makers like investors, creditors and managers the data to make decisions. Accounting Information System combines people, technology, procedures, and controls that are necessary to conduct internal and external e-business, with an emphasis on the internal controls over such systems. It provide accounting technicians with the proper mix of technical information and real-world applications. Areas of study include fundamental concepts and technologies (what computers can do for business), the Internet, intranets, electronic commerce, information systems development, basic project management principles, decision support systems, and the benefits of computer and human synergy.

**Excel Accounting** - spreadsheet software makes the world go round. It is readily available and is cheaper than other accounting programs. Excel spreadsheets is the most common and indispensable tool used by accountants,

enabling them to analyse, report and share financial information. Much of this can be accomplished using only a fraction of the wealth of functions and options within the Excel program.

**Quickbooks Accounting** – QuickBooks has been around for a while, and it just keeps getting better. Quickbooks is an automated accounting information system which organises and summarizes data into reports and graphs, invoice customers, maintain receivables, pay bills, maintain accounts payable, track inventory, create purchase orders and build an audit trail.

**Sage Accounting** – Sage software range is a fully integrated business management and accounting solution which include payroll, personnel, contact management and forecasting. In UK, over 750,000 companies use Sage accounting and business software. **Pastel Accounting** - Pastel Accounting features include: General Ledger, Cash Book, Accounts Receivable, Accounts Payable, Inventory Control, Invoicing, Import Cost Allocations, Project Tracking, Sales and Purchase Order Entry, Fixed Assets, Payroll, Serial Number Tracking, Multi-Warehousing, Job Costing, Point-of-Sale, Pricing Matrix, Report Writer & Stationery Customisation, Customer Account Consolidations, Customer Credit Risk Management, Annuity Billing and eBusiness & eBilling. Pastel Accounting Products range are; Pastel Accounting Xpress, Pastel Accounting Partner and Pastel Evolution Accounting. **Tally Accounting** - Tally Accounting features are grouped as: Accounting, Inventory, Statutory & Taxation, Audit and Tally.Net.

- **Accounting** - this feature enable users to set various Accounting settings such as; Income/Expense Statement; Outstanding Management; Cost/Profit Centres Management; Invoicing; Budgets & Scenario Management and Cheque Printing.
- **Inventory** - this feature enable users to set various Accounting settings such as; Storage & Classification; Order Processing; Invoicing; Purchases Management; Sales Manager and Tracking.
- **Statutory & Taxation** - this feature enable users to set various Accounting settings such as; Duty & Excise; Value Added Tax; Service Tax; Tax Deducted at Source; Tax Collected at Source; Fringe Benefit Tax; Payroll Statutory and XBRL.
- **Audit** – this features enable users to set the Tax Audit Rules, Statutory Payment Due dates for Tax Audit, Audit Working Paper and Statutory Compliance tools.

**Myob Accounting** - The different Command Centre options are: Accounts; Banking; Sales; Time Billing; Purchases; Payroll; Inventory and Card File.

Unit	Pre-requisite	Core-requisite	Guided Learning Hours	Number of Credits
Windows Operating System	Computer basics.	A pass or higher in Certificate in Information Systems.	200	20
Accounting for Computerised Accounting	Knowledge of basic accounting	A pass or higher in Certificate in Business Studies & Internet Technology or equivalence.	200	20
Accounting Information System	Knowledge of accounting and basic computing	A pass or higher in Diploma in BA & Computer Systems or equivalence.	200	20
Excel Accounting	Knowledge of basic computing.	A pass or higher in Diploma in BA & Computer Systems or equivalence.	240	24
Quickbooks Accounting	Knowledge of accounting and basic computing	A pass or higher in Diploma in BA & Computer Systems or equivalence.	240	24
Sage/Pastel/Tally/Myob Accounting	Knowledge of accounting and basic computing	A pass or higher in Diploma in BA & Computer Systems or equivalence.	240	24
Coursework (Project) for all units			190	19

<b>Rules of combination:</b>	All units are mandatory except on Sage/Pastel/Tally/Myob where learners choose only one accounting package.
<b>Age Group:</b>	18+
<b>Programme Type:</b>	Vendor/Industry

**Windows Operating System Learning Hours Learning Hours Information Sheet**  
[see Diploma in Information Technology]

**Accounting for Computerised Accounting Learning Hours Information Sheet**  
[see Certificate in Business Studies]

**Accounting Information Systems Learning Hours Information Sheet**

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Internet and external business information flows	2.0	8	6	2	2	2	20
02	Issues pertaining to business ethics	2.0	8	6	2	2	2	20
03	Components of revenue cycle	2.0	8	6	2	2	2	20
04	Purchases process	2.0	8	6	2	2	2	20
05	Manufacturing environment	2.0	8	6	2	2	2	20
06	Management and financial reporting systems	2.0	8	6	2	2	2	20
07	Entity relationship diagramming	2.0	8	6	2	2	2	20
08	Electronic commerce system	2.0	8	6	2	2	2	20
09	System Development Life Cycle	2.0	8	6	2	2	2	20
10	Accounting oversight board	<u>2.0</u>	<u>8</u>	6	2	2	2	<u>20</u>
		<b>20.0</b>	<b>80</b>					<b>200</b>



### Excel Accounting Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Workbook basics	2.0	8	6	2	2	2	20
02	Excel charting	2.0	8	6	2	2	2	20
03	Statistical functions	2.0	8	6	2	2	2	20
04	Financial functions	2.0	8	6	2	2	2	20
05	What-if-analysis	2.0	8	6	2	2	2	20
06	Object linking and embedding	2.0	8	6	2	2	2	20
07	PivotTable features	2.0	8	6	2	2	2	20
08	Small Business Financial Manager	2.0	8	6	2	2	2	20
09	Pro-forma financial statements	2.0	8	6	2	2	2	20
10	Cost-profit-volume and breakeven analysis	2.0	8	6	2	2	2	20
11	Sales forecast calculations	2.0	8	6	2	2	2	20
12	Ratio and cash flow analysis	2.0	8	6	2	2	2	20
		<b>24.0</b>	<b>96</b>					<b>240</b>

### QuickBooks Accounting Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Quickbooks computerised software basics	2.0	8	6	2	2	2	20
02	Quickbooks chart of accounting	2.0	8	6	2	2	2	20
03	Invoicing and collecting income in Quickbooks	2.0	8	6	2	2	2	20
04	QuickBooks sales and customer transactions	2.0	8	6	2	2	2	20
05	Suppliers, purchases and inventory	2.0	8	6	2	2	2	20
06	Applying customer discounts	2.0	8	6	2	2	2	20
07	Pro-forma invoices	2.0	8	6	2	2	2	20
08	Quickbooks payroll services	2.0	8	6	2	2	2	20
09	Creating custom reports	2.0	8	6	2	2	2	20
10	Processing VAT	2.0	8	6	2	2	2	20
11	Recurring entries	2.0	8	6	2	2	2	20
12	Using Quickbooks to design and layout a budget	2.0	8	6	2	2	2	20
		<b>24.0</b>	<b>96</b>					<b>240</b>

### Sage Accounting Learning Hours Information Sheet

Unit Titles		Credits	Notional Learning Hours					Total
			Guided / Contact Learning	Independent Learning	Research Activities / Group Work	Assessment (self/class)	Coursework	
01	Sage computerised software basics	2.0	8	6	2	2	2	20
02	Sage nominal ledger accounts	2.0	8	6	2	2	2	20
03	Maintaining sales ledger and purchases ledger in Sage	2.0	8	6	2	2	2	20
04	Sage cash transactions	2.0	8	6	2	2	2	20
05	Reconciling Bank Accounts in Sage	2.0	8	6	2	2	2	20
06	Prepayments and accruals in Sage	2.0	8	6	2	2	2	20
07	Salaries and wage control accounts	2.0	8	6	2	2	2	20
08	Recording fixed assets	2.0	8	6	2	2	2	20
09	Sage bank loans and finance leases	2.0	8	6	2	2	2	20
10	Preparing financial statements	2.0	8	6	2	2	2	20
11	Batch payments	2.0	8	6	2	2	2	20
12	Changing posted records	2.0	8	6	2	2	2	20
		<b>24.0</b>	<b>96</b>					<b>240</b>