

Unit 5 Book 1

- Introduction, Accounting Standards, the Regulatory Framework, and Accounting Policies
- Revision of Assumed Knowledge - Accounting Systems, Double Entr, VAT
- Capital Expenditure – Acquisition, Depreciation, Disposal

Unit 5 Book 2

- Collecting and Collating Data for the Preparation of Final Accounts:
- Reconciliations, Trial Balance and Suspense Accounts
- Prepayments and Accruals, Bad and Doubtful Debts, Depreciation, and Stock
- Preparing Final Accounts
- Format of Financial Statements, Extended Trial Balance and Final Accounts of Sole Traders
- Partnerships, Partnership Agreements and The Partnership Act 1890, Additional Bookkeeping
- Short-term & Long-term decision making

Unit 6 Book 2

- Indirect costs or Overheads
- Absorption costing and marginal costing
- Costing systems and cost bookkeeping

Unit 15 Book 1

- Monitor and Control of Cash Receipts and Payments
- Preparation of Cash Budgets
- Statistical Analysis
- The Banking System
- Liquidity – Obtaining Finance, Surplus Funds

Unit 15 Book 2

- Granting Credit – Assessing a customers, Ratio analysis
- Communication with customers
- Collection of Debts

Unit 31 Book 1

- Intro to Reporting and the Users of Financial Information
- Presentation of Financial Information
- Data Collection
- Turning Data into Information
- Producing Reports
- Value Added Tax

Unit 31 Book 2

- Computer Systems and their security
- Legislation relating to computers
- Accounting Packages
- Operate an Accounting System (1) Loading Information
- Operate an Accounting System (2) Using the program
- Operate an Accounting System (3) Invoices, Payments and Receipts

- Operate an Accounting System (3) Administration

Unit 31 Book 3*

- Planning and Organising Work
- Working Relationships
- Improving your own Performance
- Health, Safety and Security

Unit 32 Book 1

- Ethical Decision Making
- Identifying Ethical Issues
- Personal and Interpersonal Skills
- Ethics in Employer/Employee Situations & Ethics in Public Practice