

Certificate in Manual & Computerised Bookkeeping

Level 1 – Manual Bookkeeping

Module 1 – Books of Original Entry

Aim: To understand the concept of Books of Original entry. Be able to record transactions in these ledgers and also analyse these transactions.

- Sales Day Book
- Purchases Day Book
- Cash Book (Receipts & Payments)
- Petty Cash Book
- Journal

Module 2 – Double Entry Book- keeping bookkeeping

Aim: To understand the concepts and principles of double entry bookkeeping.

- Identify Debit & Credit transactions
- Identify Income & Expenses
- Identify Assets & Liabilities
- Identify Revenue versus Capital expenditure

Module 3 – Control Accounts

Aim: To understand the concept and identify the need and benefits of control accounts. Be able to post totals from the Day Books to the control accounts.

- Debtors Control Account
- Creditors Control Account
- Cash Control Account
- Impersonal Accounts & Personal Accounts

Module 4 – Completing Ledger Accounts

Aim: To understand the concept of the Journal & post Journal entries.

- Post entries from day books to Nominal Accounts
- Enter Journal Transactions
- Balance & close nominal accounts
- Transfer balance on nominal accounts to trial balance

Module 5- Preparing Financial Accounts

Aim: To be able to prepare & complete a full set of financial accounts from the nominal ledger accounts

- VAT rates. Resale & non resale vat analysis
- VAT reports
- Identify each item in the trial balance as either revenue or capital
- Post the transactions from the trial balance to the Profit & Loss account
- Post the transactions from the trial balance to the Balance Sheet
- Read & understand the Profit & Loss Account & Balance Sheet

Level 2 – Computerised Book keeping

Aim: To use the knowledge acquired in level 1 and to apply it to a computerised accounts system.

Module 1- Purchases Ledger

- Set up Supplier accounts and details
- Enter purchases invoices
- Enter supplier payments
- Allocate payments to invoices
- Prepare remittance advices
- Generate aged creditors listing
- Read and understand purchases/suppliers reports

Module 2 – Sales Ledger

- Set up Customer accounts and details
- Enter Sales/customers invoices
- Set up Products/Items for resale
- Generate Sales Invoices- Using computerised system
- Enter customers receipts
- Allocate receipts to invoices
- Generate aged Debtors
- Prepare Customers statements
- Read and understand Debtors/Sales reports

Module 3- Cash Books

- Set up Bank Accounts, Petty Cash and Credit Card Accounts
- Enter cash payments
- Enter Receipts/ Sales
- Complete computerised bank reconciliation
- Read and understand Cash reports

Module 4 – Nominal Ledger & Reporting

- Understand the Nominal Ledger
- Prepare Bi Monthly Vat report
- Prepare & understand Profit & Loss account
- Prepare & understand Balance Sheet
- Year end procedures
- Back up and Restore Data

Duration:

Level 1 - 8 Evenings 6.30 – 9.00 pm

Level 2 - 6 Evenings 6.30 – 9.00 pm

No of Places:

14

Certification:

Irish Bookkeepers Association

Training Methods:

Lectures & Computer based training



the irish bookkeepers association



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