

## GUIDANCE FOR CANDIDATES

### Level 2 Award in Computerised Book-keeping Skills

- All learning outcomes and most of the related assessment criteria for each outcome will be assessed in each examination.
- Full address and contact details will not be given for all customers and suppliers – this is to save time when inputting data.
- Take your time when inputting the data. It is far easier to avoid errors at the time of entering the data than to identify and correct errors later.
- Your grade for the qualification is determined by the category and number of errors in your generated documents and reports. The categories of errors and error tolerances for each grade are detailed in the syllabus.
- Ensure that your generated reports and documents meet the full requirements of the examination. **Failure to generate and submit the Trial Balance or either the Audit Trail or the complete Nominal ledger will result in an immediate fail**
- VAT\* Codes – you must use a specific tax code for items that are outside the scope of VAT\*; these items must not be posted to the same VAT\* code as zero and exempt items. Zero and exempt items should ideally be posted to two different codes but no penalty will be suffered if they are combined.
- Ensure figures shown on your computerised system match exactly those on your examination paper. Sometimes the VAT\* calculated by a computerised accounting system may differ slightly from the figure on the examination paper – you should ensure the figures used exactly match those on the examination paper unless otherwise stated e.g. where early settlement discount is offered.
- You will be required to process a wages journal in the examination. Make sure you are able to identify the debits and credits of this transaction.
- Be aware that Aged Debtors and Aged Creditors reports do not provide details of transactions when the resultant balance is zero, and as such do not provide the examiner with sufficient information. Depending on the software package in use, it may be necessary to produce more than one report to demonstrate that the names and addresses and all the transactions have been entered in each of the customer and supplier accounts.
- It is important that you allocate all supplier and customer receipts correctly.
- Ensure that you enter a brief but appropriate description for each transaction.
- Read the examination paper carefully before you begin and take time to proof-read your work thoroughly on completion.

\*Or the relevant national purchase tax. e.g. GST, Consumption Tax, Sales Tax, State Sales Tax, PST, SUT