

Introductory Certificate in Book-keeping



International
Qualifications from EDI

Syllabus

Effective from: June 2010

Introduction

Education Development International (EDI) is a leading international awarding body that was formed through the merger of the London Chamber of Commerce and Industry Examinations Board (LCCIEB) and GOAL, a leading online assessment provider. EDI now delivers LCCI International qualifications (LCCI IQ) through a network of over 5000 registered centres in more than 120 countries worldwide. Our range of business-related qualifications are trusted and valued by employers worldwide and recognised by universities and professional bodies.

Introductory Certificate in Book-keeping

The Introductory Certificate in Book-keeping is a qualification that has been developed by EDI as a first-step learning provision for the financial sector.

Aims

The aims of this qualification are to:

- introduce candidates to some of the technical language and basic principles of book-keeping
- develop candidates' knowledge and skills in preparing and recording source documents
- broaden candidates' knowledge and understanding of general financial concepts and documentation

Target Candidates and Progression

This qualification is intended for candidates who wish to:

- gain some relevant basic book-keeping knowledge and skills before progressing to LCCI IQ Level 1 Book-keeping
- use the qualification to complement and extend their business studies knowledge
- gain basic book-keeping literacy in a short time period

Further progress can be made through the suite of LCCI IQ Book-keeping and Accounting qualifications ranging from Level 1 Book-keeping to Level 4 Financial Accounting.

Structure of the Qualification

The Introductory Certificate in Book-keeping is a single unit qualification that consists of the range of topics detailed below.

Syllabus topics and test coverage

The objective test will be a 1-hour examination with 20 test questions, some of which will have multiple parts. Candidates are expected to answer all of the questions.

The test will cover the topics within the syllabus as follows:

Topic	Approximate weighting
Introduction to Book-keeping	15%
Trade Documents	20%
Recording Sales and Purchases Transactions	15%
Banking Documents	20%
Cash Book and Petty Cash	15%
Calculating Wages	15%

Guided Learning Hours

EDI recommends that 15 – 20 Guided Learning Hours (GLHs) would provide a suitable course duration for an “average” candidate at this level. Guided Learning Hours include direct contact hours as well as other times when candidates’ work is being supervised by teachers/tutors. Ultimately, however, it is the responsibility of Centres to determine the appropriate course duration based on their candidates’ ability and level of existing knowledge. EDI experience indicates that the number of GLHs can vary significantly from one training Centre to another.

ASSESSMENT

Assessment Objectives

The assessments enable candidates to demonstrate knowledge of:

- basic book-keeping terminologies and concepts
- double entry book-keeping system
- cash discount and trade discount
- purpose and preparation of documents associated with trade

- preparation of Day Books
- preparation of accounts of debtors and creditors
- purpose and preparation of banking documents
- operation and preparation of the Cash Book
- operation of Petty Cash Imprest system and preparation of Petty Cash Voucher
- the calculation of gross and net pay
- purpose and layout of a payslip

In addition, candidates will need to demonstrate certain skills. Candidates will need to show that they can:

- add, subtract, divide, multiply and use percentages
- prepare Day Books
- prepare banking documents
- prepare trade documents
- prepare the Cash Book
- prepare accounts for debtors and creditors
- prepare petty cash voucher

Assessment of the qualification is by online interactive objective testing of knowledge and skills. The test consists of a mix of objective questions such as true/false, multiple choice, simple calculations with number entry, document/form completion, drag and drop, cloze and multiple response. The tests are produced by EDI and are available On Demand.

All online objective tests must be carried out in accordance with the EDI *Online Testing Invigilation Guidance*. These guidelines can be found in Appendix E in the Tutor Support Pack.

Candidate Answer Guidance

As the test consists of a mixture of interactive objective questions, how candidates respond to each will depend on the nature of the question. Full instructions will be given in the test to indicate how to respond to the different types of questions. Additionally, sample test questions are provided to give candidates exposure to the question types. Sample questions can be viewed by clicking on the link on the LCCI IQ website www.lcci.org.uk on the qualification page (*qualification search/book-keeping/Introductory Certificate in Book-keeping*).

Pass Mark Information

The test is graded as Pass or Fail. The pass mark is 50% of the total marks available.

Results

Score reports of online tests are available upon completion of the test. Centres with access to CAMPUS can download these immediately. Other centres will need to contact their Co-ordinating Authority or EDI to request score reports. Candidates will receive certificates within a maximum of 2 weeks from the date of the test.

EDI reserves the right to refuse certification of candidates if the regulations of the award are infringed.

Previous Learning Requirements

There are no formal entry requirements for this qualification. However, candidates should have a level of English equivalent to Level 1 on the LCCI IQ Language Levels Framework (Council of Europe A2/Waystage) to meet the communication requirements for this qualification. Where technical terms are discussed, these are defined in plain English.

Support

A Candidate Workbook has been designed to support this qualification. The workbook should be used as the main learning resource in the delivery of the qualification. This Candidate Workbook is available from EDI upon candidate registration. A copy of the Candidate Workbook in PDF format is available for tutors on the qualification page of the LCCI IQ website.

Centres must register candidates at least 4 weeks before they begin their learning programme to enable the workbooks to be sent to centres.

A Tutor Support Pack is available free to centres. The Pack contains valuable information on the qualification design, assessment methodology, delivery and registration, alongside teaching and learning resources that are to be used in the delivery of the qualification. This Pack can be downloaded from the qualification page of the LCCI IQ website.

Candidates with particular requirements

We recognise that some candidates will have particular requirements. EDI's policy for candidates with particular requirements is stated in The *Guide to LCCI International Qualifications* which is distributed annually to all registered Examination Centres.

How to offer this qualification

To offer this qualification you must be an LCCI IQ registered examination centre. To gain centre approval please telephone +44 (0) 2476 518951 between the hours of 0830 and 1700 (GMT) Monday to Friday or email internationalenquiries@ediplc.com.

Alternatively you may contact your Regional LCCI Office or Co-ordinating Authority.

Syllabus Topic

Learning outcomes

1 Introduction to Book-keeping

Candidates must be able to:

- 1a. State why book-keeping is important to a business
- 1b. State how cash transactions are different from credit transactions
- 1c. Give the meaning of Debtors and Creditors
- 1d. Give the meanings of Assets, Liabilities and Capital
- 1e. Show an understanding of the Accounting Equation by doing simple calculations for missing figures

2 Trade documents

Candidates must be able to:

- 2a. State what an Invoice is used for and what information it shows
- 2b. Complete an Invoice and calculate Trade Discount
- 2c. State how Trade Discount is different from Cash Discount
- 2d. State when a Credit Note is used and what information it shows
- 2e. Complete a Credit Note
- 2f. Explain why a Statement of Account is used
- 2g. Identify and explain items on a Statement of Account

3 Recording Sales and Purchases Transactions

Candidates must be able to:

- 3a. State why Day Books are used
- 3b. Identify the type of transactions that are recorded in each Day Book
- 3c. Write up details of Invoices in the Purchases and Sales Day Books and calculate totals
- 3d. Write up details of Credit Notes in the Purchases and Sales Returns Day Books and calculate totals
- 3e. Describe how the Double Entry System works
- 3f. Write up details of Invoices and Credit notes in the accounts of debtors and creditors

4 Banking Documents

Candidates must be able to:

- 4a. Identify the main features and parts of a Cheque
- 4b. Complete a Cheque and its counterfoil
- 4c. State what a Paying-in-Slip is used for and what information it shows
- 4d. Complete a Paying-in-Slip and its counterfoil
- 4e. Explain why a Bank Statement is used
- 4f. Identify and explain items on a Bank Statement

5 Cash Book and Petty Cash

Candidates must be able to:

- 5a. State why a Cash Book is used
- 5b. Write up details of bank deposits and cheque payments in the Cash Book

- 5c. Balance the Cash Book
- 5d. Describe how the Petty Cash Imprest System works
- 5e. Complete a Petty Cash Voucher

6 Calculating Wages

Candidates must be able to:

- 6a. Give the meaning of 'time and a half' and 'double time'
- 6b. State the difference between 'Gross Pay' and 'Net Pay'
- 6c. Calculate Gross Pay from given information
- 6d. Calculate Net Pay from given information
- 6e. Identify wages information on a Payslip

EDI

International House
Siskin Parkway East
Middlemarch Business Park
Coventry CV3 4PE
UK

Tel. +44 (0) 8707 202909
Fax. +44 (0) 2476 516505
Email. enquiries@ediplc.com
www.ediplc.com

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