

IKAF BC1 Computerized Accounting Syllabus and Study Guide

*Certified Advanced Bookkeeping Qualification Level
(Based on IKAF Experience)*

This syllabus and study guide is designed to assist in teaching and learning, also is intended to provide detailed information on the qualification, module and study guide.

Qualification Structure

It explains the content of Advanced Bookkeeping Qualification Level, which also includes the Computerized Accounting Module. Explains the connection of this module to other levels and modules of qualification; modules included at the specified level as well as membership criteria; as well as the characteristics of lectures that are held during the certification period. Modules and Qualifications are also presented through diagrams.

Module

It explains briefly the reasoning of the module's importance, the general and detailed objectives of the module and, also shows in the widest sense the skills that will be developed during the study of the module. The relation of the module to the other modules is presented through a diagram representing the links between them; in order to be as clear as possible for the reader. Also, topics that belong to the module are described; also, how the module's topics and subthemes are planned. Moreover, the form of examination and evaluation is explained in detail, what the exam will consider and why. In the end, the module's content is attached.

Syllabus Structure

It explains the syllabus content of the module Computerized Accounting, part of the Advanced Bookkeeping Qualification Level. This module contains the main reasoning, aim, and capabilities expected to get learned during the course of the study. In addition, the syllabus includes the topics of the modules, the structure of the examination after the successful completion of the module as well as reading and scheduling the time.

Study Guide

This is the main document that students, education and content providers should use as the basis of their studies, instruction and materials. Examinations will be based on the detail of the study guide which comprehensively identifies what could be assessed in any examination session. The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations

QUALIFICATION STRUCTURE

*Advanced Bookkeeping Qualification Level
(Based on IKAF experience)*

To work as a Bookkeeper, to act like professional and lead events in a company, you must be professionally certified by the accredited institutions, and this is already possible in Kosovo through the KAF Institute. People who aim to work in a bookkeeping role should have advanced booking knowledge and skills. Those skills are necessities to work in a bookkeeping profession or to have a progress in the accounting profession. This is why we are offering an Advanced Bookkeeping Certification and Training sessions: to ensure that students will gain knowledge and skills needed to carry out advanced bookkeeping transactions and tasks.

To get bookkeeping training you need to become a student member of IKAF. Membership is open to professionals who work in accounting and those who are interested in accounting as well.

Advanced Bookkeeping Candidates should also demonstrate knowledge of Computerized Accounting Module.



Diagram.1: *Advanced Bookkeeping Qualification Level*

Modules

Advanced Bookkeeping Qualification Level consists of four modules and is mandatory to pass all four in order to obtain the title:



Diagram.2: *Advanced Bookkeeping Qualification Level Modules*

QUALIFICATION AND MEMBERSHIP CRITERIA: Advanced bookkeeping

- To enroll as an IKAF student in the Advanced bookkeeping program, you must have at least a High School Diploma;
- One (1) year experience in accounting/finance - that can be acquired during or after the training;
- Have attended and passed three (3) certification exams for this purpose (Exam is passed if 50% of test points are reached) ;
- A person who has been certified in this qualification by IKAF and continues to have a regular membership status of the IKAF has the right to use the title "Advanced bookkeeper" by fulfilling all of the above criteria;
- Regular members of the IKAF to use the title "Advanced bookkeeper" are required to attend Continuing Professional Development (CPD) as defined in the IKAF Regulation.

Training Features:

- A Comprehensive review of modules and during the training, participants will be provided with case studies, exercises similar to exams, and mock exam.
- Trainers are holding professional qualifications, and well experience in their field
- Upon completion of this course, participants will be able to take the exams of modules at IKAF center.

SYLLABUS STRUCTURE

Rationale

This is a narrative explaining how the syllabus is structured and how the main capabilities are linked. The rationale also explains in further detail what the examination intends to assess and why.

Relational diagram linking modules

This diagram shows direct and indirect links between this exam and other exams preceding or following it. It indicates where you are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

Overall Aim

This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the exam.

Main Capabilities

The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.

Topics

Certain topics that module contains and that will be treated during tuitions.

Examining Structure

This section briefly explains the structure of the examination and how it is assessed.

Annex: Detailed Syllabus

This shows the breakdown of the main capabilities (sections) of the syllabus into subject areas. This is the blueprint for the detailed study guide.

MODULE

This syllabus and study guide is designed to help with study planning and to provide detailed information on what could be assessed in any examination session.

Rationale

To provide students with computerized accounting skills using accounting software (Planet Accounting Online).

Computerized Accounting

Diagrami.3: Module

Planet Accounting Online is an accounting software program created by IKAF for small businesses and self-employed professionals. It can be used for almost all financial business processes. You can use it for entering receipts, tracking expenses, invoicing, payment tracking, tax tracking, purchase orders, and even to prepare reports and statements regarding your finances. Planet Accounting Online is your business' solution when it comes to bookkeeping and accounting.

This course was created for anyone who wants to learn Planet Accounting Online. Whether you signed up simply to learn Planet Accounting Online or are a complete newbie to the software does not matter. We will teach you the software from beginning to end so that anyone, regardless of experience, learns all that they need to know to successfully use the program.

Aim

Application of accounting through software is the bridge of the gap between manual and computerized accounting systems, where students will gain experience and expertise with software systems. This experience will help certified users sustainable access in and/or advancement in the accounting market in small and medium-sized organizations.

Main capabilities

- Create a company file
- Navigate Planet Accounting Online
- Create a chart of accounts
- Add the accounts you need to your chart of accounts
- Set up customers, vendors, and the products you sell in Planet Account
- Create and send invoices and sales receipts
- Enter and pay bills
- Make journal entries

Topics

Major topics of Computerized Accounting Module which will be covered over the training:



Planet Accounting
Consumers and Sales
Vendors and Purchases
Inventory and Services
Production
Human Resources
Salaries
Projects
Customs
Assets
Reports
Dashboards

Diagram.1: Topics of Computerized Accounting Module which will be covered over the training

Examination Structure

The syllabus is assessed by a two-hour examination available in computer-based format. * All questions are compulsory. Some questions will adopt a scenario/case study approach.

Reading and Time Planning

For computer-based exams 15 minutes are added to the two hours to reflect the computing effort required. The total exam time is therefore two hours and 15 minutes. Prior to the start of the exam candidates are given an extra 10 minutes to read the exam instructions.

Annex: Detailed Syllabus

DETAILED SYLLABUS

1. COSTUMERS AND SALES

- a. Clients
- b. Request
- c. Supply
- d. Orders
- e. Payments
- f. Fiscal coupon
- g. Invoice
- h. Vouchers
- i. Return Of Goods
- j. Notes

2. VENDORS AND PURCHASES

- a. Vendors
- b. Request
- c. Supply
- d. Orders
- e. Payments
- f. Entry Sheet
- g. Specification
- h. Return of Goods
- i. Notes
- j. Consignment

3. INVENTORY AND SERVICES

- a. Shares
- b. Inventory and Clients
- c. Entry Sheet
- d. Inventory Transfer
- e. Internal Exit Sheet
- f. Inventory Corrections
- g. Purchases from Outside
- h. Prices List
- i. Import

4. PRODUCTION

- a. Regulations
- b. Request of Production
- c. Production

5. EMPLOYEES

A EMPLOYEES

- a. Employees
- b. Labor Hour
- c. Holidays
- d. Departures and Exits
- e. Duties
- f. Requests
- g. Transfers
- h. Resignations
- i. Achievements
- j. Travelling
- k. Promotions
- l. Complaints
- m. Exceptions
- n. Temporary layouts
- o. Working hours

B CONTRACTS

- a. Contracts
- a. Contract Paragraphs
- b. Templates of Contracts
- c. Decisions

C APPENDIX

- a. Notifications
- b. Policies
- c. Surveys

6. WAGES (SALARIES)

- a. Monthly Wages
- b. Advance
- c. Weekly Wages
- d. Bonuses
- e. Deductions
- f. Loans
- g. Refunds
- h. Corrections
- i. Target

7. PROJECTS

- a. Projects
- b. Phases
- c. Duties
- d. Process

8. BANKING

- a. Bank Account
- b. Accepted Payments
- c. Journal
- d. Realized Payments
- e. Receivables
- f. Transfers
- g. Deposits
- h. Import Reports

9. CUSTOMS

A CUSTOMS

- a. Import
- b. Calculation
- c. Calculations
- d. Not calculated Invoices

10. ASSETS

- a. Assets
- b. Depreciation
- c. Transfers

- d. Components
- e. Re-evaluation
- f. Attributes

11. REPORTS

A STANDARD REPORTS

- a. Financial Reports
- b. Value Added Tax Codes
- c. Accounts
- d. Sales and Costumers
- e. Purchases and Vendors
- f. Books
- g. Inventory and Services
- h. Employees and Salaries
- i. Job Site
- j. Recurring Transaction
- k. Forecast & Analysis
- l. Production

B TAXATION REPORTS

- a. Financial Reports
- b. Annual Statements
- c. Books Reports
- d. Employees & Salaries
- e. Leasing
- f. Value Added Tax
- g. Rates
- h. Cards
- i. Vendors

C REPORTS OF STANDARDS OF CALCUALTION AND FINANCIAL REPORTS

- a. Financial Reports
- b. Administration Guide
- c. Annex 1
- d. Annex 2
- e. Annex 3

f. Annex 4

D RAPORTS OF MINISTRY OF LABOUR

a. Reports

E REPORTS FOR BANKS

12. CONFIGURATION

A COMPANY

- a. Company Profile
- b. Fiscal years
- c. Settings
- d. VAT
- e. Customs
- f. Units
- g. Templates

B EMPLOYEES

- a. Rules
- b. Job Positions
- c. Quit Reasoning
- d. Text templates
- e. Options

C ACCOUNTS

- a. Account Plan
- b. Account relation

D INVENTORY AND SERVICES

- a. Depot
- b. Portions
- c. Prices Category
- d. Sales Groups
- e. VAT Codes

E ASSETS

a. Asset Type

F VENDORS AND PURCHASES

a. Options

13. DASHBOARD

- a. Income Graphs
- b. Debts Graphs
- c. VAT Graphs
- d. Cash Flow Graphs
- e. Last Transactions Graphs
- f. Others

14. EXTRA

- a. Fast Food POS
- b. Support
- c. Calendar
- d. Guide
- e. Items
- f. Report
- g. Gallery

STUDY GUIDE

A INTEGRATE ACCOUNTING PRINCIPLES USING COMPUTERIZED ACCOUNTING

1. Record a company account
2. Maintain chart of accounts
3. Record and maintain inventory
4. Record and maintain payroll
5. Record and maintain vendors and customers
6. Record and maintain plant assets
7. Record journal transactions
8. Create customer invoices and process cash payments
9. Prepare bank reconciliations
10. Record adjusting entries
11. Prepare financial statements and reports

B DEMONSTRATE KNOWLEDGE OF SPREADSHEETS, ACCOUNTING SOFTWARE PROGRAMS FOR THE COMPLETING OF ACCOUNTING PROJECTS

1. Demonstrate The Ability To Complete Each Step In The Accounting Cycle Through Use Of Spreadsheets by Online Planet Accounting Platform
2. Record Transactions in a Spreadsheet Using Combine and Link As Well As Variety of Other Commands to Create Financial Statements, Etc.
3. Complete One Simulation Using Planet Accounting Online

C PERFORM BASIC ACCOUNTING FUNCTIONS USING PLANET ACCOUNTING ONLINE

1. Identify each step in the accounting cycle
2. Complete each step of the accounting cycle through a business simulation
3. Prepare name and address link accounts payable vendors and accounts receivable customers through the use of database platform
4. Complete all steps necessary to set up computer books prior to beginning the process of keying transactions
5. Analyze transactions, classify accounts and prepare input sheets for various planet accounting packages.
6. Key input sheets
7. Analyze printouts to check for accuracy of analyzing & recording, and also the keying of that material

15. CUSTOMERS AND SALES

- a. **Clients**
 - Check Register
 - List Of Clients
 - Join Clients
 - List Of Joint Clients
 - History Of Joint Clients
- b. **Request**
 - Add A Request
 - List Of Requests

- c. **Supply**
 - Add A Supply
 - List Of Supplies

- d. **Orders**
 - Add An Order
 - List Of Orders

- e. **Payments**
 - Add A Payment
 - List Of Payments

- f. **Fiscal coupon**
 - Add A Fiscal coupon
 - List Of Fiscal coupons
 - Print Z-Rapport (Close Rapport)
 - Press X-Daily Rapport

- g. **Invoice**
 - Add An Invoice
 - List Of Invoices

- h. **Vouchers**
 - Add A Voucher
 - Lists Of Vouchers

- i. **Return Of Goods**
 - Return Of Goods
 - List Of Returns From Sales
 - Notes
 - Issued Debit Note (+)
 - Issued Credit Note (-)
 - Lists Of Debit/Credit Notes

- j. **Notes**
 - Issued Debit Note (+)
 - Issued Credit Note (-)

- Lists of Debit/Credit Notes

16. VENDORS AND PURCHASES

- a. **Vendors**
 - Add a Vendor
 - List of Vendors

- b. **Request**
 - Add a Request
 - List of Requests

- c. **Supply**
 - Add a Supply
 - List of Supplies

- d. **Orders**
 - Add An Order
 - List Of Orders

- e. **Payments**
 - Add a Payment
 - List of Payments

- f. **Entry Sheet**
 - Add an Entry Sheet
 - List of Entry Sheets

- g. **Specification**
 - Add a Specification

- h. **Return of Goods**
 - Return of Goods
 - List of Returns from Sales

- i. **Notes**

- Issued Debit Note (+)
- Issued Credit Note (-)
- Lists of Debit/Credit Notes

j. **Consignment**

- Add a Consignment
- List of Consignments

17. INVENTORY AND SERVICES

a. **Shares**

- Add a Share
- List of Shares

b. **Inventory and Clients**

- Add an Article or Service
- List of Inventory and Services
- List of Inventory and Services - Uncategorized
- List of Inventory and Services - Limited Quantity
- List of Inventory and Services – Endangered by Expiration

c. **Entry Sheet**

- Add an Entry Sheet
- List of Entry Sheets

d. **Inventory Transfer**

- Transfer
- List of Transfers

e. **Internal Exit Sheet**

- Add an Internal Exit Sheet
- List of Internal Exit Sheet

f. **Inventory Corrections**

- Inventory Corrections
- Corrections Units

g. **Purchases from Outside**

- Add Intern Purchases
- List of Purchases from Sales Agents

h. **Prices List**

i. **Import**

- Import Articles(data) from Excel

18. PRODUCTION

a. **Regulations**

- Add a Regulation
- List of Regulations

b. **Request of Production**

- Add
- List

c. **Production**

- Add
- List

19. EMPLOYEES

D EMPLOYEES

a. **Employees**

- Add an Employee
- Add Users
- List of Employees
- List of Users
- Import “Employs” | (Excel File)

b. **Labor Hour**

- c. **Holidays**
- d. **Departures and Exits**
- e. **Duties**
- f. **Requests**
- g. **Transfers**
- h. **Resignations**
- i. **Achievements**
- j. **Travelling**
- k. **Promotions**
- l. **Complaints**
- m. **Exceptions**
- n. **Temporary layouts**
- o. **Working hours**

E CONTRACTS

- b. **Contracts**
 - Add a Contract
- a. **Contract Paragraphs**
 - Add a Paragraph
- b. **Templates of Contracts**
 - Add a template
- c. **Decisions**
 - Contract Breach

F Appendix

- d. **Notifications**
- e. **Policies**
- f. **Surveys**

20. WAGES (SALARIES)

- a. **Monthly Wages**

- Monthly Wages
- Pay Salaries
- List of Salaries

- b. **Advance**

- Add an Advance
- Process an Advance
- Transfer an Advance
- See Advances – Obligations
- See Advances – Payments
- See Advances – Transfers

- c. **Weekly Wages**

- Calculate Weekly Wages
- Process Weekly Wages
- List of Weekly Wages – Obligations
- List of Weekly Wages – Payments

- d. **Bonuses**

- Add a Bonus
- See Bonuses

- e. **Deductions**

- Add a Deduction
- See Deductions
- Loans

- f. **Loans**

- g. **Refunds**

- Corrections

- h. **Corrections**

- i. **Target**

- Add a Target
- Add a Model Target

- Add a Benefit System
- List of Targets
- List of Calculation Systems
- List of benefits

21. PROJECTS

- Projects**
 - Add a Project
 - See Projects
- Phases**
 - Add a Phase
 - See Phases
- Duties**
- Process**
 - Add the process
 - See Processes

22. BANKING

- Bank Account**
 - Add
 - List
- Accepted Payments**
 - Payment for Sales Invoices
 - Payment list for sale invoices
- Journal**
- Realized Payments**
 - Payment for purchase invoices
- Receivables**

f. Transfers

- Add a transfer

g. Deposits

- Add a deposit
- Add a deposit in bank
- List

h. Import Reports

- CSV Format
- EXCEL

23. CUSTOMS

B CUSTOMS

a. Import

- Invoices
- Goods Invoice
- Transport
- Freight
- Doctor/Veterinary
- Insurance
- Others

b. Calculation

- IM 4
- IM 7

c. Calculations

d. Not calculated Invoices

24. ASSETS

a. **Assets**

- Add an Asset
- Add an Asset Group
- List of Assets
- List of Group Assets

b. **Depreciation**

c. **Transfers**

- Transfer an Asset
- List

d. **Components**

e. **Re-evaluation**

- Add
- List

f. **Attributes**

- Add
- List

25. REPORTS

F STANDARD REPORTS

a. **Financial Reports**

- Balance Sheet
- Income Statement
- Trial Balance
- Cash Flow Statements
- Equity
- Projects
- All Transactions
- Transactions by Accounts

b. **Value Added Tax Codes**

- Reports Regarding Value Added Tax Codes

c. **Accounts**

- Accounting Plan
- Account List

d. **Sales and Costumers**

- Costumers List
- Print Costumers Cards
- Receivable Account – Summarized
- Receivable Account – Details
- Receivable Accounts – Details
- Sales as per Clients – Summarized by aged
- Sales as per Clients – Details
- Sales – Collection as per employees – Summarized
- Sales Transactions
- Receivable Transactions
- Sales by Job Category Summary
- Sales by Vendors – Summarized
- Pending Contracts Detail by Costumer
- Pending Contracts Summary by Inventory
- Pending Contracts Detail by Inventory

e. **Purchases and Vendors**

- Vendor List
- Groped Vendor List
- Vendor Item List
- Payable Accounts – Summarize
- Aged Overdue Purchase Invoices Detail
- Vendor Purchase Summary
- Vendor Purchase Detail
- Purchase Transitions
- Payment Transactions
- Pending Orders Summary by Vendor
- Pending Orders Summary by Invertor Item
- Pending **Orders Detail by Inventory Item**

f. Books

- Book of Goods Purchases
- Expense Book
- Book of main tools
- Received Debit Notes – Issued Credit Notes
- VAT Declaration Form
- Sales Book
- Received Debit Notes – Issued Credit Notes
- Sales Report - Custom
- All-in-one books

g. Inventory and Services

- Inventory List
- Voucher with Barcode List
- Article Card
- Article Card – Based on Intern Transfers
- Grouped Inventory and Services List
- Price List
- Item Price Comparison
- Summary
- FIFO Price Comparison
- Quantity
- Statistics
- Sales Summary
- Sales Detail
- Transaction Summary
- Initial Balance State List
- Balances of Goods List – Units
- Transaction Detail
- Bill of Materials Component List
- Balances of Goods List – All Articles
- Bill of Materials Detail
- Invertor Adjustment Detail
- Invertor Transfer detail

- Bill of Materials and Item Assembly Transaction
- Invertor Adjustments Transaction

h. Employees and Salaries

- Employees List
- Employee Organogram
- Grouped Employee List
- Employee Detail
- Deductions & Expenses Summary
- Deductions and Expenses Details
- Job Category Summary
- Job Category Detail
- Remittances Summary
- Remittances Detail
- Year End Review (PIER)
- Payroll Transactions
- Tax Summary
- Tax Detail

i. Job Site

- Job Site List
- Grouped Job Site List
- Job Site Income Summary
- Job site income Detail
- Job Site Allocation Summary
- Job site allocation detail
- Job site allocated orders and contracts
- Unallocated job site amount
- Job site budget summary
- Job site budget detail
- Budget by period summary
- Budget by period detail

j. Recurring Transaction

- Recurring Transaction

k. Forecast & Analysis

- Forecast Analysis

l. Production

- Production

G TAXATION REPORTS

a. Financial Reports

- Balance Sheet
- Income Sheet
- Statement of Changes in Equity
- Trial Balance
- Statement of Cash Flow
- Disclosures

b. Annual Statements

- CD
- PD

c. Books Reports

- Purchase Book
- Sales Book
- VAT
- Purchases over 500 euros

d. Employees & Salaries

- Salaries Report
- List of Salaries
- CM
- WM

e. Leasing

- WR

f. Value Added Tax

- VAT Form

g. Rates

- TM1
- TM2
- TM3
- TM4

h. Cards

i. Vendors

- Consumers

H REPORTS OF STANDARDS OF CALCULATION AND FINANCIAL REPORTS

a. Financial Reports

- Financial reports

b. Administration Guide

- Balance Sheet
- Income Statement
- Statement of Changes in Equity
- Trial balance
- Statement of Cash Flow
- Disclosure

c. Annex 1

- Balance Sheet

d. Annex 2

- Balance Sheet

e. Annex 3

- Balance Sheet

f. Annex 4

- Balance Sheet

I RAPORTS OF MINISTRY OF LABOUR

a. Reports

- Fire Protection Regulations
- Plan for dealing with fire extinguishing procedures
- Emergency Plan
- Decision on Job Evaluation
- Job Contracts
- Evidence of Employers
- Salaries List with forms with accompanying forms for payment of taxes and wage contributions
- plan for annual holiday exploitation
- Request for annual holiday
- Decision for exploitation of annual holidays – Template
- Evidence if the employee has used medical leave, family leave or termination leave (if there are cases)
- Decision on termination of contract
- Internal Rules of Procedure
- Sanitation Booklets
- Fire extinguishers
- Certification that a rabbit trains a certain number of staff for the use of firearms
- First aid box

J REPORTS FOR BANKS

26. CONFIGURATION

G COMPANY

- Company Profile**
- Fiscal years**
- Settings**
- VAT**
- Customs**
- Units**
- Templates**

H EMPLOYEES

- Rules**
- Job Positions**
- Quit Reasoning**
- Text templates**
- Options**

I ACCOUNTS

- Account Plan**
 - Account relation**
- ### **J Inventory and Services**
- Depot**
 - Portions**
 - Prices Category**
 - Sales Groups**
 - VAT Codes**
- ### **K Assets**
- Asset Type**

L VENDORS AND PURCHASES

- Options**

27. DASHBOARD

- Income Graphs**

- b. **Debts Graphs**
- c. **VAT Graphs**
- d. **Cash Flow Graphs**
- e. **Last Transactions Graphs**
- f. **Others**

28. EXTRA

- a. **Fast Food POS**
- b. **Support**
- c. **Calendar**
- d. **Guide**
- e. **Items**
- f. **Report**
- g. **Gallery**