

# Access to H.E. National Programme Unit



Unit Title:	Business Accounts		
Graded Unit Code:	GA33BUS14	Ungraded Unit Code:	UA33BUS14
Pathway(s):	Business and Management Construction and the Built Environment Creative and Performing Arts Hospitality, Leisure and Tourism Humanities and Social Sciences		
Module(s):	Business		
Level:	3	Credit Value:	3
Valid from:	1 <sup>st</sup> August 2014	Valid to:	31 <sup>st</sup> July 2028

**The following QAA grade descriptors must be applied if you are delivering the graded version of this unit:**

1	Understanding of the subject
2	Application of knowledge
3	Application of skills
7	Quality

LEARNING OUTCOMES	ASSESSMENT CRITERIA
<b>The learner will:</b>	<b>The learner can:</b>
1. Understand the need for accounting in business	1.1 Explain the importance of cash flow targets, ROCE targets and cost minimisation in business
	1.2 Explain some of the benefits of keeping accurate up to date accounts for the owner of a business and other stakeholders
	1.3 Summarise the legal requirements for business accounts for small and larger businesses
2. Understand the nature and uses of accounting records	2.1 Identify a range of source records used in the preparation of accounts

# Access to H.E. National Programme Unit



LEARNING OUTCOMES	ASSESSMENT CRITERIA
<b>The learner will:</b>	<b>The learner can:</b>
	2.2 Explain the purpose of the general journal, daybooks and the main cash book
	2.3 Explain the meaning of the terms debit and credit and explain how these are used to keep the accounting equation balanced
3. Understand the operation of a double entry accounting system	Provided with an appropriate range of records:
	3.1 Make debit and credit entries in the appropriate daybooks
	3.2 Verify daybook entries by producing a trial balance