If you have suggested additions, or you find that some links are not working, please email [resourcelist@fess.ie](mailto:resourcelist@fess.ie)

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| **Minor Award Name** | Bookkeeping and Accounts |
| **Minor Award Code** | 4N2267 |
| **Level** | **4** |

**Suggested resources to support delivery:**

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| --- | --- | --- | --- | --- |
| **Theme/Topic** | **Type** | **Relevance** | **Author/Source** | **Web Link** |
| Importance of good financial record keeping in business and the problems associated with poor record keeping | Website | Explanations on how good financial records can help businesses, to get the greatest possible return on their investment and why complete and accurate financial record keeping is crucial to business success, the importance of an appropriate record-keeping system and gives a list of basic requirements for any accounting system. It explains that when setting up a company, regardless of the size, there are requirements under the Companies Act regarding the maintenance of books and records and that it is important that companies are aware of the legal requirements. | Local Enterprise Office Fingal | <https://www.localenterprise.ie/Fingal/Start-or-Grow-your-Business/Start-a-Business/Keeping-Good-Records/> |
| The need for and importance of credit in the business world | PowerPoint presentation | Credit in the Business World describes the following topics: Historical development of credit, Primary reasons credit is offered, Important Elements of Credit, The Five Cs of Credit, Credit Transaction, Types of Credit, Business Credit, Check Processing, Electronic Funds Transfer, Credit in the Company, | Credit Management Association | <http://www.slideshare.net/anscers/credit-in-the-business-world> |
| Key terminology associated with bookkeeping and accounts | On-line article | Gives a glossary of words and phrases crucial to the accounting profession. | Investor Guide staff writers and editors. | <http://www.investorguide.com/article/13789/list-of-key-accounting-terms-and-definitions/> |
|  | Provides a list and short explanation of bookkeeping and accounting terms. | All accounting Careers | <http://allaccountingcareers.com/accounting-terms> |
| Relevant source documents for record keeping purposes | Book | Excellent book providing all the necessary source documents for record keeping.  A source document book is included providing teachers with a range of source documents and blank daybooks. | John Roche | Bookkeeping Manual and Computerised  <http://www.amazon.com/s/ref=nb_sb_noss?url=search-alias%3Daps&field-keywords=Bookkeeping+Manual+and+Computerised+> |
| Describe briefly the two main VAT rates, showing how the VAT system operates using one of the rates | Website | This section outlines the different rates of VAT currently applicable and the circumstances in which they apply. | Revenue | <http://www.revenue.ie/en/tax/vat/guide/vat-rates.html> |
| Website | Definition, explains what VAT is and the different rates of VAT in Ireland. It gives the rates of VAT and gives examples of what each is used for. It also has a VAT calculator where you can input the Net amount and the VAT rate or the Total amount and it will calculate the figure. | VAT Calculator Ireland | <http://www.calculatevat.net/> |
| Website | Gives a definition of VAT and explains the VAT rules and rates. | Citizens Information | <http://www.citizensinformation.ie/en/money_and_tax/tax/duties_and_vat/value_added_tax.html> |
| Check the accuracy of calculations on source documents | Video, Quiz and website | Short financial accounting video lessons providing information about accounting terms, financial statements and more. Each lesson offers a short, multiple-choice quiz for self-assessment.  The first video is Source Documents in Accounting: Definition and Purpose.  This resource also provides printable worksheets.  The website covers the three learning styles; auditory, visual and kinesthetic. It provides teachers with opportunities to incorporate different teaching methodologies into the classroom. | Study.com | <http://study.com/academy/course/index.html>  Under Subjects, Click on Business, Click on Accounting. |
| Prepare outgoing documents for customers or clients to include orders, invoices, credit notes, receipts, and payments | Book | Chapter on Business Transactions providing sample questions, completed business documents and blank documents that can be photocopied and used as a resource for students to practise completing documents. | Arlene Douglas | Business Administration  <http://www.amazon.com/s/ref=nb_sb_noss?url=search-alias%3Daps&field-keywords=Business+Administration++arlene+Douglas&rh=i%3Aaps%2Ck%3ABusiness+Administration++arlene+Douglas> |
| Book | This book contains a full chapter on Business Transactions. It describes the stages of a business transaction and the procedures for dealing with incoming orders and goods. An explanation of each document with examples is given.  Blank documents are provided for teachers to copy and students can practise completing invoices, credit notes, order forms etc. | Joan Gallagher and Siobhán Creedon | Modern Modern Office Technology & Administration  <http://www.amazon.com/s/ref=nb_sb_noss?url=search-alias%3Daps&field-keywords=Modern+Modern+Office+Technology+%26+Administration&rh=i%3Aaps%2Ck%3AModern+Modern+Office+Technology+%26+Administration> |
| Complete the books of first entry with appropriate VAT and departmental analysis from the information contained in a range of source documents including invoices, credit notes, bank records, petty cash vouchers | Book | This book provides all the source documents for completing the books of first entry. It provides examples of each source document and blank daybooks which can be photocopied and used by students to complete all the daybooks. It also provides a full sample question with sample source documents for students to practise completing all the books of first entry. | Dympna Dolan | Bookkeeping Manual and computerised |
| Post the information from the books of first entry to accounts set up in the ledgers, using the double entry system | Book | This book provides step by step guidelines on the double entry system and how to complete the ledger accounts giving examples at each stage. | Dympna Dolan | Bookkeeping Manual and computerised |
| Extract a trial balance at the end of an accounting period. | Book | Gives a description of trial balance and a clear example of how to complete a trial balance. | John Roche | Bookkeeping Manual and computerised |
| Show how to correct errors identified in the record keeping process | On-line article | This article explains how to correct accounting errors and gives an example. | [Maire Loughran](http://www.dummies.com/search.html?query=Maire+Loughran) from [Intermediate Accounting For Dummies](http://www.dummies.com/store/product/Intermediate-Accounting-For-Dummies.productCd-1118176820.html) | <http://www.dummies.com/how-to/content/how-to-correct-accounting-errors.html> |
| Interpret all the entries on a bank statement including the links between the statement and the receipts and payments records of an organisation | Book | The chapter in this book on Bank Reconciliation gives a description of bank reconciliation, outlines the procedures for bank reconciliation and gives an explanation of terms that are commonly used. It gives numerous examples on how to prepare the statements. | Rose Mary Lynch | Bookkeeping Euro Edition |

**Useful Organisations:**

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| **Name** | **Contact Information** |
| Folens | <https://www.folens.ie/> |
| Gill and Mc Millan | <http://www.gilleducation.ie/> |
| Business Studies teaching resources | <http://businesscasestudies.co.uk/teacher-resources/#axzz44rCyDUk7> |
| Local Enterprise Boards | <https://www.localenterprise.ie/> |
| Business studies teachers association of Ireland | <http://www.bstai.ie/education/resources/> |
| Professional Development Service for teachers | <http://www.pdst.ie/sc/accounting/cresources/TY> |

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| **MOOCs (Massive Online Open Courses)** | |
| Free access to online courses  Search regularly for new courses and new start dates | <https://www.mooc-list.com/> |
| **Other Resources:** | |
| An aid for teachers providing bookkeeping lectures, tests and games, accounting glossary, bookkeeping tutorials. | <http://www.freebookkeepinghelp.com/> |
| Covers basic accounting principles, bookkeeping skills, and methods. Information is given on the importance of accounting, and the basic steps, terms, principles and techniques used. In addition, informative articles, helpful tips, and other topics related to Bookkeeping are included. | <https://www.moneyinstructor.com/accounting.asp> |