



LCCI 簿記 (初級) *Certificate in Book-keeping (level 1)*

This qualification is suitable for candidates who work or wish to work in areas of business that will involve the recording of financial transactions. It builds on and extends the knowledge and skills developed at the introductory level and is a good progression route to the Level 2 Certificate in Book-keeping and Accounts.

Aims

The aims of this qualification are to enable candidates to develop:

1. An understanding of the basic principles underlying the recording of business transactions
2. The ability to maintain the books of, and prepare final accounts for, sole traders

Syllabus Topics

- The Accounting Equation and the basis of double entry book-keeping
- Recording transactions through double entry
- Balancing accounts
- Purchases/sales/returns
- The ledger: its subdivision
- Day books
- Bank facilities/methods of payment or receipt of money
- Cash book and cash discount
- Bank reconciliation
- Petty cash book and the imprest system
- Trial balance
- Adjusting for accruals and prepayments in the final accounts
- Depreciation of fixed assets
- The entries relating to bad debts
- The journal
- Capital and revenue expenditure
- Errors in the accounts and their correction
- Effect of profit (or loss) and drawings upon capital
- Trading and profit and loss accounts
- The balance sheet
- Control accounts – an introduction

Assessment

Candidates are assessed by a 2.5 hour paper-based examination. The examination paper consists of four questions, with at least two questions on key topics as detailed in the syllabus. Candidates must do all four questions. The answers required will be predominantly of a quantitative nature but candidates will be expected to demonstrate their understanding of the subject at an appropriate level. Specimen and past papers are available on the LCCI website.

授課語言

英文教材，中文授課。

課程費用

MOP: 2,000 (含官方指定課本和過往題目，未含公開考試費用)

課本

Level 1 Book-keeping - Passport to Success

課程長度

共36小時

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