



LCCI 簿記和會計(中級) *Certificate in Book-keeping and Accounts (level 2)*

As a progression route from Level 1 Book-keeping, this qualification builds on the knowledge and skills developed at that level. The qualification is targeted at candidates who are working, or preparing to work, in an accounting environment where they will be expected to maintain financial records and prepare accounts with some level of autonomy. Successful candidates at this level can progress to the LCCI Level 3 Accounting/Accounting (IAS) qualifications.

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 prepare and interpret accounts for sole traders, partnerships, nontrading organisations and limited companies

Syllabus Topics

- Advanced aspects of the syllabus for Level 1 Book-keeping
- Partnerships
- Limited liability companies
- Incomplete records
- Manufacturing accounts
- Stock valuation
- Non-trading organisations
- Control accounts
- Suspense accounts
- Calculation and interpretation of ratios
- Preparation, by the use of ratios, of simple financial statements

Assessment

Candidates are assessed by a 3 hour paper-based examination, consisting of five questions from which the candidate will need to answer any four; there are no compulsory questions. At least two questions will come from key topics as detailed in the syllabus. The answers required will be predominantly of a quantitative nature, but candidates will be expected to demonstrate their knowledge and understanding of the syllabus topics at the appropriate level as well as their ability to analyse and interpret data. 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:3,200 (含官方指定課本和過往題目，未含公開考試費用)

課本

Level 2 Book-keeping and Accounts - Passport to Success

課程長度

共54小時