

## ACCOUNTING OPERATIONS

UNIT CODE: 0411 551 17A

TVET CDACC UNIT CODE: HOSCU/FBM/CC/02/6/MA

UNIT DURATION: 80 Hours

### Relationship to Occupational Standards

This unit addresses the Unit of Competency: **apply accounting operations**

### Unit Description

This unit of learning covers the learning outcomes, content, assessment methods, methods of delivery and resources required to apply accounting operations. It involves applying accounting equation, double entry and ledger system, balancing accounts and extracting trial balance and preparing final books of accounts.

### Summary of learning outcomes

By the end of this unit, the learner should be able to:

S/No	Learning Outcomes	Duration (Hours)
1.	Apply accounting equation	10
2.	Apply double entry and ledger system	20
3.	Balance accounts and extract trial balance	30
4.	Prepare final books of accounts	20
<b>Total</b>		<b>80</b>

### Learning outcomes, Content and Suggested Assessment Methods

Learning outcome	Content	Suggested Assessment Methods
1. Apply accounting equation	<ul style="list-style-type: none"><li>• Definition of terms<ul style="list-style-type: none"><li>• Accounting concepts</li><li>• Accounting equation</li><li>• Financial records</li></ul></li><li>1.2.1 Identify accounting principles include<ul style="list-style-type: none"><li>• Going concern principle</li><li>• Consistency principle</li><li>• Accrual principle</li><li>• Matching principle</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Observation</li><li>• Written</li><li>• Oral</li><li>• Case study</li><li>• Presentation</li></ul>

Learning outcome	Content	Suggested Assessment Methods
	<ul style="list-style-type: none"> <li>• Cost principle</li> </ul> <p>1.2 Explain accounting equation</p> <ul style="list-style-type: none"> <li>• Assets</li> <li>• Liabilities</li> <li>• Capital</li> </ul> <p>1.3 Identify financial records</p> <ul style="list-style-type: none"> <li>• Bank statement</li> <li>• Budget reports</li> <li>• Donor records</li> <li>• Audited financial statements</li> <li>• Accounts receivable</li> <li>• Invoices</li> <li>• Purchase order</li> <li>• Balance sheets</li> </ul> <ul style="list-style-type: none"> <li>• 1.3.1 Explain the importance of financial records in hospitality industry</li> </ul>	
1. Apply double entry and ledger system	<p>2.1 Definition of terms</p> <ul style="list-style-type: none"> <li>• Ledger</li> <li>• Nominal ledger</li> <li>• Private ledger</li> <li>• General Ledger</li> </ul> <p>2.1.1 Explain rules of double entry system</p> <p>2.2 Prepare ledger accounts</p> <ul style="list-style-type: none"> <li>• Personal accounts</li> <li>• Real accounts</li> <li>• Nominal accounts</li> </ul> <ul style="list-style-type: none"> <li>• 2.3 Transactions recorded in ledger accounts</li> </ul>	<ul style="list-style-type: none"> <li>• Observation</li> <li>• Written</li> <li>• Oral</li> <li>• Case study</li> <li>• Presentation</li> </ul>
3. Balance accounts and extract trial balance	<p>3.5 Balancing off accounts</p> <p>3.6 Extract credit and debit balances</p> <p>3.7 Trial balance is prepared.</p> <p>3.7.1 Prepare balance sheet</p> <p>3.7.2 Purpose of trial balance</p> <ul style="list-style-type: none"> <li>• Limitations of a trial balance</li> </ul>	<ul style="list-style-type: none"> <li>• Observation</li> <li>• Written</li> <li>• Oral</li> <li>• Case study</li> <li>• Presentation</li> </ul>

Learning outcome	Content	Suggested Assessment Methods
4. Prepare books of original entry	<p>4.1 Definition of terms</p> <ul style="list-style-type: none"> <li>• Source documents</li> <li>• Journal</li> <li>• Books of original entry</li> <li>• Receipt</li> <li>• Invoice</li> <li>• Credit note</li> <li>• Debit note</li> <li>• Payment voucher</li> </ul> <p>4.1.1 Identify books of original entry</p> <ul style="list-style-type: none"> <li>• Sale journal</li> <li>• Purchases journal</li> <li>• Cash receipts journal</li> <li>• Cash payments journal</li> <li>• Petty cash book</li> <li>• General journal</li> <li>• Returns inwards journal</li> <li>• Returns outwards journal</li> </ul> <p>4.2 Prepare journal accounts</p> <p>4.3 Prepare general journal accounts</p> <ul style="list-style-type: none"> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Observation</li> <li>• Written</li> <li>• Oral</li> <li>• Case study</li> <li>• Presentation</li> </ul>
5. Prepare final books of accounts	<p>5.1 Definition of terms</p> <ul style="list-style-type: none"> <li>• Sales</li> <li>• Gross profit</li> <li>• Net profit/Net loss</li> <li>• Cost of goods</li> <li>• Trading profit and loss account</li> </ul> <p>5.1.1 Prepare income statement</p> <p>5.2 Prepare statement of financial positions</p> <p>5.3 Identify purpose of final books of account</p>	<ul style="list-style-type: none"> <li>• Observation</li> <li>• Written</li> <li>• Oral</li> <li>• Case study</li> <li>• Presentation</li> </ul>

### Suggested Delivery Methods

- Instructor led facilitation
- Demonstration
- Practical work
- Viewing of related videos

**Recommended resources for 25 Trainees.**

<b>NO.</b>	<b>ITEM</b>	<b>QUANTITY</b>
1.	Theory room	1
2.	Laptop	1
3	Good Internet connectivity	
4	Projector	1
5.	Flash cards	5 assorted colour
6	White board	1
7.	Flip charts	3 rolls
8.	White board markers	5 Assorted colour
9.	Stationery	Enough

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## MARKETING SKILLS

**UNIT CODE: 0414 551 20A**

**TVET CDACC UNIT CODE: HOSCU/FBM/CC/03/6/MA**

**UNIT DURATION: 80 Hours**

### **Relationship to Occupational Standards**

This unit addresses the Unit of Learning: Apply Marketing Skills

### **Unit Description**

This unit of learning covers the learning outcomes, content, assessment methods, methods of delivery and resources required to apply Marketing Skills It involves developing marketing plan, developing hospitality service marketing strategy, evaluating demand for hospitality services, evaluating marketing environment and develop marketing mix.

### **Summary of learning outcomes**

**By the end of this unit, the learner should be able to:**

<b>S/No</b>	<b>Learning Outcomes</b>	<b>Duration (Hours)</b>
1.	Developing marketing plan	10
2.	Developing hospitality service marketing strategy,	20
3.	Evaluating demand for hospitality services.	15
4.	Evaluating marketing environment	15
5.	Develop marketing mix.	20
<b>Total</b>		<b>80</b>

### **Learning outcomes, Content and Suggested Assessment Methods**

<b>Learning outcome</b>	<b>Content</b>	<b>Suggested Assessment Methods</b>
1. Develop marketing plan	1.1 Definition of terms <ul style="list-style-type: none"><li>• Marketing</li><li>• Market</li><li>• Needs</li><li>• Wants</li><li>• Demands</li><li>• Value</li><li>• Exchange</li></ul>	<ul style="list-style-type: none"><li>• Oral questioning</li><li>• Portfolio of evidence</li><li>• Interviews</li><li>• Third party report</li><li>• Written tests</li></ul>