



An Bord Oideachais agus Oiliúna Chathair Bhaile Átha Cliath
City of Dublin Education and Training Board

Programme Module

Recording Sales and Purchases

leading to

Level 3 QQI Component: Recording Sales and Purchases 3N0575

Please note the following prior to using this programme module descriptor:

- This programme module can be delivered as a stand alone module or as part of the:
 - 1. Level 3 QQI Certificate in General Learning 3M0874**
 - 2. Level 3 QQI Certificate in Employability Skills 3M0935**
 - 3. Level 3 QQI Certificate in Information and Communication Technologies 3M0877.**
- Upon successful completion of this programme module a learner will achieve 10 credits towards the Level 3 QQI Certificates in General Learning, Employability Skills or Information and Communication Technologies.
- A learner needs to achieve a minimum of 60 credits in order to achieve the Level 3 QQI Certificates in General Learning, Employability Skills or Information and Communication Technologies.
- Teachers/tutors should familiarise themselves with the information contained in CDETb's programme descriptor for Everyday Living Skills, Skills for the Workplace or Introduction to Information and Communication Technologies prior to delivering this programme module.
- In delivering this programme module teachers/tutors will deliver class content in line with the Guidelines for Teaching and Learning included in this programme module.
- In assessing learners, teachers/tutors will assess according to the information included in this programme module. Teachers/tutors are required to devise Assessment Briefs for the Skills Demonstration.
- Where overlap is identified between the content of this programme module and one or more other programme module(s), teachers/tutors are encouraged to integrate the delivery of this content.
- Where there is an opportunity to facilitate learners to produce one piece of assessment evidence which demonstrates the learning outcomes from more than one programme module, teachers/tutors are encouraged to integrate assessment.

Overview of the Programme Module

The Programme Module is structured as follows:

Section 1 to 8: contains important information for the teacher/tutor about the credit value, title, code, etc. of the programme module.

Section 9: details the learning outcomes prescribed for the programme module by QQI. These outcomes are set by QQI and cannot be changed in any way by the CDETБ or individual teachers/tutors.

Section 10: outlines suggestions and guidelines for teaching the module. It contains useful information and ideas for teachers/tutors and can be helpful in clarifying learning outcomes.

Section 11: contains the relevant information in relation to the assessment of the module. As the teacher/tutor is the assessor of the work, this section is essential reading.

Section 11a specifically prescribes the way in which learners are required to present evidence for assessment.

Learner Marking Sheet: this is the marking sheet that must be attached to the assessment portfolio and signed by the teacher/tutor and the learner.

Programme Module	Award
1. Title of Programme Module Recording Sales and Purchases	2. Component Name and Code Level 3 Recording Sales and Purchases 3N0575
3. Duration in Hours of Programme Module 100	4. Credit Value 10
5. Assessment Technique Skills Demonstration 100%	6. Specific Requirements None
7. Aims of the Programme Module <p>This programme module aims to equip the learner with a range of skills in Recording Sales and Purchases for use in their social, personal and work life and to encourage the learner to have the confidence to use these skills in their daily lives.</p> 8. Objectives <p>To enable the learner to :</p> <ul style="list-style-type: none"> • differentiate between debtors and creditors • explain the purpose of a variety of day books and ledger accounts and record the relevant transactions • enter cheques received from debtors to the appropriate day books and ledger accounts and demonstrate the ability to record entries in a presentable manner. 	
9. Learning Outcomes of Level 3 Recording Sales and Purchases 3N0575 <p>The learner will be able to:</p> <ol style="list-style-type: none"> 1. differentiate between debtors and creditors 2. explain the purpose of the following: Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book 3. check that the details on sales and purchases invoices are correct 4. enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger 5. make a payment to a creditor by cheque 6. enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger 7. check that a cheque received from a debtor has been completed correctly 8. enter a debtor account payment to a Cash Book and a Debtors Ledger 9. demonstrate the application of good communications, team working and quality awareness when working on business accounts. 	
Delivery Strategies and Learning Activities <p>The programme module could be delivered through classroom-based learning activities, team work, group discussions, one-to-one tutorials, field trips, case studies, role play and other relevant activities. The development of team working skills and effective communications skills should be integrated where possible in the delivery of this module. The application of these skills must be demonstrated in the Collection of Work/Skills Demonstrations. There are practical elements to this module requiring access to a range of materials, resources and equipment and the learner should be allocated adequate time and facilities to complete each task. All practical activities should exemplify safe working practices and reinforce standard health, safety and environmental concerns.</p>	

10. Guidelines for Teaching and Learning

Please note: the following guidelines suggest a sequence for the teaching of this module. In some cases, this may differ from the sequence of learning outcomes as outlined in section 9.

Differentiate between debtors and creditors

*In order to help the learner achieve **Learning Outcome 1** in particular, consider doing the following:*

- Differentiate between a debtor and a creditor using a variety of methods including worksheets, multiple choice questionnaires or fact charts using the following criteria:
 - Customer or Supplier
 - Credit Sales
 - Credit Purchases
 - Credit Terms, 30, 60 or 90 days credit
 - Approval for Credit Account
 - Debt collection process.

Explain the purpose of the Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book

*In order to help the learner achieve **Learning Outcome 2** in particular, consider doing the following:*

- Explain the purpose of the following: Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book:
 - Discuss and distinguish with the learner the purpose of each of the books listed above and how they are related to each other in an accounts setting
 - Prepare a number of blank source documents related to each book for completion by learner
 - Ask learner to enter information from source documents to relevant books
 - Prepare a flow chart to illustrate the sequence of events
 - Use worksheets to determine understanding of each of the relevant books.

Check that the details on sales and purchases invoices are correct

*In order to help the learner achieve **Learning Outcome 3** in particular, consider doing the following:*

- Check that the details on Sales Invoices and Purchases Invoices are correct using the following guidelines:
 - Devise or formulate a number of Sales Orders and Purchases Orders with corresponding Sales Invoices and Purchases Invoices
 - Produce a combination of correct and incorrect invoices (both sales and purchases). The learner will examine and show where the details are incorrect on invoices
 - Discuss how to process correct invoices
 - Discuss how to process incorrect invoices
 - Devise worksheets, exercises or written assignment to illustrate the learners' understanding of why they must check that details on Purchase Invoices and Sales Invoices are correct.

Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger

*In order to help the learner achieve **Learning Outcome 4** in particular, consider doing the following:*

- Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger:
 - The learner will construct a number of relevant Sales Invoices
 - The learner will post these sales invoices to Sales Book
 - The learner will post these sales invoices to Debtors Ledger
 - The learner will construct a number of relevant Purchase Invoices
 - The learner will post these purchase invoices to the Purchases Book
 - The learner will post these purchase invoices to the Creditor's Ledger
 - Discuss and analyse with the learner how rules of double entry apply to purchase and sales
 - Use quiz or worksheet exercise to ensure learner has knowledge of Debits and Credits in a

purchase and sales context.

Make a payment to a creditor by cheque

*In order to help the learner achieve **Learning Outcome 5** in particular, consider doing the following:*

- Make a payment to a creditor by cheque:
 - Explore and discuss with learner the content and details on a cheque and remittance advice
 - Devise some sample blank cheques
 - Devise some samples of remittance advice
 - The learner will select purchase invoices posted to Creditor's Ledger in a previous exercise
 - The learner will write cheques and remittances for chosen purchase invoices
 - Discuss and illustrate the use of cheque stubs and the importance of their completion for records
 - Demonstrate how to cross a cheque and discuss why it is important
 - The learner will ensure that cheques are crossed and filled in properly
 - The learner will prepare appropriately addressed envelopes to post cheques.

Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger

*In order to help the learner achieve **Learning Outcome 6** in particular, consider doing the following:*

- Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger:
 - The learner will create cheques or use payment cheques from a previous exercise to enter into Cheque Payments Book and then the Creditor's Ledger
 - Construct a model or exercise that requires the learner to post cheque payments to the Cheque Payments Book and then the Creditor's Ledger.

Check that a cheque received from a debtor has been completed correctly

*In order to help the learner achieve **Learning Outcome 7** in particular, consider doing the following:*

- Check that a cheque received from a debtor has been completed correctly:
 - Create a number of relevant cheques from debtors
 - The learner will discuss and analyse details and information on cheques received
 - The learner will identify where details may be incorrect and the consequences of cheques which are incorrect
 - Discuss and analyse remedies to cheques which are not completed correctly.

Enter a debtor account payment to a Cash Book and a Debtor's Ledger

*In order to help the learner achieve **Learning Outcome 8** in particular, consider doing the following:*

- Enter a debtor account payment to a Cash Book and a Debtor's Ledger:
 - The learner will use payment cheques from a previous exercise to enter into Cash Book and then the Debtor's Ledger
 - Construct a model or exercise that requires the learner to post cheque payments to the Cash Payments Book and then the Debtor's Ledger.

Demonstrate the application of good communications, team working and quality awareness skills when working on business accounts

*In order to help the learner achieve **Learning Outcome 9** in particular, consider doing the following:*

Create a group exercise or group project for the learner that relates to the area of the accounts environment. Include the following components within the exercise:

- Identification of the team goal
 - Identification of individual personal responsibility
 - Decisions on deadlines
 - Methods employed for specific tasks
- Areas of uncertainty regarding instruction

11a Specific Information Relating to the Assessment Techniques

The assessor (teacher/tutor) is required to devise Assessment Briefs for the Skills Demonstration. In devising the Assessment Briefs, care should be taken to ensure that the learner is given the opportunity to show evidence of achievement of ALL learning outcomes. Each learner is required to work alone in completing the Skills Demonstrations. There is no facility for the Skills Demonstrations to be completed as a group.

Evidence that the learner has achieved the learning outcomes may take a variety of forms including tutor verification of the learner's contribution, learner worksheets, diagrams, cloze tests, multiple choice statements, visual presentations, or other appropriate evidence in the form of written, oral, graphic, audio, visual or any combination of these. Any audio or visual evidence must be provided in a suitable format. All of the evidence must be retained in the learner's assessment portfolio.

Skills Demonstration	100%
<p>The learner will complete 3 Skills Demonstrations at appropriate intervals during the programme and will be allowed 30 – 40 minutes approximately to complete each demonstration. Evidence of the Skills Demonstrations must be stored in the learner's portfolio. This may include evidence in the form of written, oral, graphic, audio, visual or any combination of these on an appropriate format.</p>	
<p>In completing the following Skills Demonstrations, the learner will:</p> <p style="text-align: center;">Skills Demonstration 1 – Understanding of Debtors, Creditors and using Record Books (30 – 40 minutes approximately)</p> <ul style="list-style-type: none"> • Differentiate between debtors and creditors • Explain the purpose of the following: Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book <p style="text-align: center;">Skills Demonstration 2 – Checking Purchase Invoices and Sales Invoices and entering details to correct record books (30 – 40 minutes approximately)</p> <ul style="list-style-type: none"> • Check that the details on Sales Invoices and Purchases Invoices are correct • Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger <p style="text-align: center;">Skills Demonstration 3 – Sending and Receiving Payments and entering details to correct record books (30 – 40 minutes approximately)</p> <ul style="list-style-type: none"> • Make a payment to a creditor by cheque • Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger • Check that a cheque received from a debtor has been completed correctly • Enter a debtor account payment to a Cash Book and a Debtor's Ledger <p>Each Skills Demonstration should show evidence of good communications, team working and quality awareness skills.</p>	

11b Assessment - General Information – Recording Sales and Purchases 3N0575

All instructions for the learner should be clearly outlined in an Assessment Brief.

Mapping Each Learning Outcome to an Assessment Technique

Learning Outcome	Assessment Technique
1. Differentiate between debtors and creditors	Skills Demonstration
2. Explain the purpose of the following: Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book	Skills Demonstration
3. Check that the details on sales and purchases invoices are correct	Skills Demonstration
4. Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger	Skills Demonstration
5. Make a payment to a creditor by cheque	Skills Demonstration
6. Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger	Skills Demonstration
7. Check that a cheque received from a debtor has been completed correctly	Skills Demonstration
8. Enter a debtor account payment to a Cash Book and a Debtor's Ledger	Skills Demonstration
9. Demonstrate the application of good communications, team working and quality awareness skills when working on business accounts.	Skills Demonstration

Grading

At Level 3 a Learner is graded as Successful or Referred.

Successful means that ALL the learning outcomes from the Component Specification have been demonstrated to an appropriate standard in the Learner's portfolio of assessment.

Referred means that the portfolio of assessment needs further work by the Learner before s/he can demonstrate the standard and achieve certification from QQI.



Level 3 Recording Sales and Purchases 3N0575

Learner Marking Sheet

Learner's Name: _____

Learner's PPSN: _____

Learners will be able to:	Evidence of the following is included in the assessment portfolio:	<input checked="" type="checkbox"/> If present in portfolio	Please indicate where evidence is to be found
1. Differentiate between debtors and creditors	Differentiate between debtors and creditors using the following criteria: <ul style="list-style-type: none"> • Customer or Supplier • Credit Sales • Credit Purchases • Credit Terms, 30, 60 or 90 days credit • Approval for Credit Account • Debt collection process 		
2. Explain the purpose of the following: Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book	Explain the purpose of the following: Debtor's Ledger, Creditor's Ledger, Cash Book, Sales Book, Purchases Book, Cheque Payments Book, Petty Cash Book using the following methods: <ul style="list-style-type: none"> • Discuss and distinguish the purpose of each of the books listed above and how they are related to each other in an accounts setting • Enter information from source documents to relevant books 		
3. Check that the details on Sales Invoices and Purchases Invoices are correct	Check that the details on Sales Invoices and Purchases Invoices are correct in the following circumstances: <ul style="list-style-type: none"> • Examine and show where the details are correct and incorrect on Sales Invoices and Purchases Invoices • Discuss how to process correct and incorrect invoices 		
4. Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's	Enter an invoice to a Sales Book, Purchases Book, Debtor's Ledger, Creditor's Ledger under the following criteria:		

Ledger	<ul style="list-style-type: none"> • Post Sales Invoices to Sales Book and to Debtor's Ledger • Post a number of Purchase Invoices to the Purchases Book and to the Creditor's Ledger • Apply rules of double entry to purchases and sales • 		
5. Make a payment to a creditor by cheque	<p>Make a payment to a creditor by cheque while adhering to the following:</p> <ul style="list-style-type: none"> • Write cheques and remittances for chosen Purchases Invoices • Complete cheque stubs appropriately • Demonstrate how to cross and cheque and discuss why it is important • Ensure that cheques are crossed and filled in properly • Prepare appropriately addressed envelopes to post cheques 		
6. Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger	<p>Enter a cheque paid to a creditor to a Cheque Payments Book and a Creditor's Ledger:</p> <ul style="list-style-type: none"> • Enter cheques into Cheque Payments Book and then to the Creditor's Ledger • Post cheque payments to the Cheque Payments Book and then to the Creditor's Ledger 		
7. Check that a cheque received from a debtor has been completed correctly	<p>Check that a cheque received from a debtor has been completed correctly:</p> <ul style="list-style-type: none"> • Identify where details on sample cheques are incorrect and the consequences of cheques which are incorrect • Discuss remedies to cheques which are not completed correctly 		
8. Enter a debtor account payment to a Cash Book and a Debtor's Ledger	<p>Enter a debtor account payment to a Cash Book and a Debtor's Ledger:</p> <ul style="list-style-type: none"> • Use payment cheques from a previous exercise to enter into Cash Book and then the Debtor's Ledger • Post cheque payments to the Cash Payments Book and then the Debtor's Ledger 		
9. Demonstrate the application of good communications, team working and quality	<p>Create a group exercise or group project for the learner that relates to the area of the accounts environment. Include the following components within the</p>		

awareness skills when working on business accounts	exercise: <ul style="list-style-type: none">• Identification of the team goal• Identification of individual personal responsibility• Deciding on deadlines• Methods employed for specific tasks• Areas of uncertainty regarding instruction		
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This is to state that the evidence presented in the attached portfolio is complete and is the work of the named learner.

Learner's Signature: _____

Date: _____

Assessor's Signature: _____

Date: _____

External Authenticator's Signature: _____

Date: _____