Unit of Competency

Strategic Business Development and General Management > 9.3 Financial Management

Title	Perform book keeping
Code	107580L3
Range	Carry out book keeping functions. This applies to all data required to perform different accounting procedures
Level	3
Credit	3
Competency	Performance Requirements 1. Post transaction data into appropriate ledger according to accounting procedures 　　Be able to: 　• Book keep all financial transactions accurately into appropriate accounts including accruals and reversals (e.g. maintain post of accruals for the estimated payroll but not paid through the end of the fiscal month) according to the bank's guidelines 　• Balance all transactions incurred within the fiscal month of the accounting period and process and update the financial statements for managerial review according to the bank's guidelines 2. Ensure reliability and integrity of accounting records 　　Be able to: 　• Ensure that all transactions / charges to a cost object are appropriate and that the correct general ledger account is used 　• Correct all erroneous transactions found during the verification process 　• Verify that the figures listed on the financial reports have already represented all transactions posted to the cost object during the accounting period 3. Keep relevant documents properly according to bank's guidelines 　　Be able to: 　• Retain documentation such as journal vouchers, purchase orders, payroll charges, vendor invoices, and accounts payable check requests that supports the reconciliation in an accessible location for a minimum period in compliance with the bank's policies and external regulations
Assessment Criteria	The integral outcome requirements of this UoC are: 　• Book keeping of accounting information. The data entry should be accurate and reliable; in accordance with the accounting procedures
Remark	