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| **TRAINING COURSE OUTLINE – Local Enterprise Office, Carlow** |
| **Course Title:** | Bookkeeping for a Small Business |
| **Course Duration:**  | 5 Evenings |
| **Participant places:** | 15 |
| **Dates:** | 13th, 20th, 27th September & 4th, 11th October |
| **Time:** | 6.30pm – 9.30pm |
| **Location:** | Enterprise House, O’ Brien Road, Carlow |
| **Course Fee:** | €50.00 |
| **Trainer’s Name:** | David Culliton |
| **Training Company:** | Business Support Services |
| **Proposed Content:**  | ***Programme Aim:****To provide the learner with an introduction to bookkeeping terms and principles and the knowledge and skill to operate a manual bookkeeping system. Also to assist with VAT and PAYE issues for the small business.****Programme Objectives:***1. *Understand bookkeeping terminology*
2. *Be able to create a manual bookkeeping system*
3. *Be able to record bookkeeping transactions*
4. *Acquire a basic understanding of the profit & loss account and balance sheet*
5. *Understand VAT computations and the VAT 3 form*
6. *Understand the PAYE system and the forms required for that*

***Outline Syllabus:****Session 1** *Introduction to Bookkeeping and Bookkeeping Systems*
* *Terminology*
* *Books & Ledgers*
* *Sales & Debtors*
* *Cash Receipts*
* *Filing*
* *Questions & Answers*

*Session 2:** *Suppliers*
* *Purchase Ordering*
* *Supplier Invoices & Statements*
* *Supplier Payments*
* *Stocks & Stock Records*
* *Questions & Answers*

*Session 3:** *Bank Accounts*
* *Payments and Receipts*
* *Bank Reconciliations*
* *Petty Cash Systems*
* *Profit & Loss Accounts, Balance Sheets*
* *Questions & Answers*

*Session 4:** *Fundamentals of the PAYE System*
* *Registering for PAYE*
* *PAYE Calculations*
* *Forms P30, P35, P60, P35 etc*
* *Universal Social Charge*
* *Questions & Answers*

*Session 5:** *Fundamentals of the VAT System*
* *Registering for VAT*
* *VAT Calculations*
* *Forms VAT 3, End of year trading form etc*
* *Imports/Exports*
* *Questions & Answers*

**Methodology:**Training will be delivered in a classroom style venue. Course notes will be handed out to learners. Students will be encouraged to participate in the process. |
| **Qualifications, Background and Experience of *delivering* Trainer**  | David Culliton is a qualified Chartered Accountant and was also awarded the Certificate in Training and Continuing Education from the NUI Maynooth, through their outreach programme in Kilkenny. David has many years of experience dealing with new and start-up businesses and has been in business for himself for over 16 years. David has been delivering training courses for the Local Enterprise Offices in Carlow and Kilkenny for many years now as well delivering training in Waterford and Wexford. |