

Unit of Competency Details

Code	Title
FNSACC312	Administer subsidiary accounts and ledgers

Course and Module Details

Assessments may be published in more than one course.

Course Code (UPed)	Module Number (Order)	Module Code (UPed)
SUT4001A	6	M00081
SUT4002A	10	M00081A

Assessment Task

Number	Title
3	Administer subsidiary accounts and ledgers

Section 1 – Assessment Task Overview and Description

Assessment Method: Choose an item. Choose an item. Choose an item.

Project:

This assessment assumes a simulated workplace – Ace Finance. You are employed as a new Graduate Accountant. The assessment is divided into four (4) tasks. Each task will be outlined in an email sent from your manager Andrew who will instruct you to download and completed templates, perform a task or role play. Students will be provided with Mel's Makeup Finance Policy and Procedure Manual and asked to access online templates.

Additional resources and supporting documentation, including templates, are hyperlinked under "File Attached" in some tasks.

The following attachments are provided for each task:

Attachments Task 1

- Mel's Makeup Finance Policy and Procedure Manual
- Six (6) supplier Invoices
- Six (6) Purchase Orders

Attachments Task 3

- Excel Assessment Workbook

Section 2 – Assessment Task Criteria and Outcome

This assessment will be graded as Satisfactory (S) or Unsatisfactory (US).

To achieve Satisfactory; valid, sufficient, authentic, and current evidence of meeting the criteria must be submitted.

Refer to the mapping spreadsheet for this unit.

Section 3 – Assessment Task Submission Instructions

Submission Details	Student signs in to the secure LMS platform with their personal login details. Students will complete a series of tasks based on the project provided. Tasks will be completed in the spaces provided within the assessment and in the excel Assessment Workbook, which will be submitted as a separate document. Details are outlined below.
Summary of Evidence (Submission item checklist) <i>A satisfactory grade will be applied when all of the required evidence listed has been assessed as satisfactory. Failure to submit all required evidence will result in an unsatisfactory grade and will count as a submission attempt. All learners have a total of 3 attempts to achieve a satisfactory outcome.</i>	
1	A3Task 1 – Video Recording of role play (Observation Checklist to be completed by the assessor after viewing the role play recording)
2	A3Task 2 – Observation Checklist (to be completed by assessor during the role play or after viewing the role play recording)
3	A3Task 3a – Supplier Payment Report – Cheque Requisition Form x 2 the A3Task 3b – Email to Melissa
4	A3Task 4 – Reconciliation email to Andrew

Section 4 – Assessment

Note: Instructions will be added directly into the LMS for students. This template is for drafting, development, and review stages only. Any associated files will be accessed via the LMS, as will any Assessor Guides, Matrix, Templates etc. Students and Assessors have restricted permissions in the LMS. Assessor Guides, including model answers, will be available to Assessors ONLY. Please refer to Section 2 and Section 3 to confirm how the assessment tools will be built and the methods used to collect evidence, i.e., Student's will type answers directly into LMS or upload files of completed assessment tasks.

The following pages contain the draft assessment, which will be built into the LMS once reviewed.

It includes:

- Instructions to students**
- Instructions to assessors**
- Sample answers / Examples of benchmark**
- Questions / Tasks**
- Templates / Tables where applicable**
- Links to supporting files / websites**

Task 1- Role Play



Distribute creditor invoices for authorisation

[FILE ATTACHED](#) – Supplier Invoices

[FILE ATTACHED](#) – Purchase Orders

[FILE ATTACHED](#) – Mel's Makeup Finance Policy and Procedure Manual

Hi there,

Melissa is pleased with how you managed her outstanding invoices. Well done! She has asked if we can provide further support by overseeing her accounts payable and investigating a few discrepancies in invoices from suppliers.

This task is a roleplay.

To complete this task, you will need:

- Mel's Makeup Finance Policy and Procedure Manual, provided in Assessment 1
- six [6] Purchase Orders and six [6] Invoices, which are attached to this email.

The role play/meeting must include at least one [1] participant, must not exceed ten [10] minutes duration and must address all elements of the Observation Checklist below.

For this assessment, you will play the role of a Graduate Accountant for Ace Finance. You have been engaged by Melissa, the owner of Mel's Makeup, to assist the business in managing their accounts payable and investigating some invoicing discrepancies. You must participate in a role/play meeting with one other person. These may be resourced using one of the following options:

1. A peer who you are already working within the industry your qualification relates to.
2. A fellow student who will play the role of Jess Brown. Please contact your fellow student/s via the Discussion Forum and coordinate your role play with them directly.

If you are unable to find a participant to play the role of the work colleague, contact your assessor via the Discussion Forum, who will discuss options for pairing up with another student/s to complete this task.

Option 1: Peer participant

Should you complete this task with your peer, you must fully brief the participant, providing them with the context to the role play/meeting, a role outline to play and a copy of the observation checklist so that they can prepare for the recording.

Your peer will need to state their name and job title at the start of the recording to inform consent.

Option 2: Fellow students' participant

Fellow students participating in the recording must be provided with context to their role and responsibilities in the session and have reviewed the assessment activity and observation checklist so that they can prepare for the recording.

Students will need to state their name and that they are a student (as their job title) at the start of the recording to inform consent.

Recording instructions

Your role play must be recorded with all participants captured in a virtual room using a system such as Zoom, Skype or Teams.

Consent to participate in the recording must be captured for all participants at the start of the meeting. This is achieved by the student reading the following statement at the start of the recording, with all participants replying their name and job title to inform consent.

"This session/presentation is being recorded for assessment purposes for my course with Swinburne Open Education. This session will be recorded and submitted through my course online learning platform to my Assessor for grading. All participants in this session indicate their consent to be included in this recording by stating their name and job title."

The time taken to capture consent at the start of the recording does not count towards the recording time limit.

Include this recording as part of your assessment submission.

Roleplay context and outline for peer or student role playing work colleague

You will play the role of Jess Brown, a staff member at Mel's Makeup. You must participate in a meeting with the student. The meeting must not exceed 10 minutes. You have previously worked in the accounts payable office and are familiar with Mel's Makeup's procedure for paying supplier invoices.

Before the meeting, familiarise yourself with:

- Mel's Makeup Accounts Payable Policy
- The procedure for approving invoices for payment.
- Basket Case Invoice # 413541-98
- James & Son Pty Ltd Invoice # 38201826
- Hamilton Smith Pty Ltd Invoice # 1475963
- Fragrance Importers Invoice # 1028829
- Bayside Wholesale Invoice # 5710-21-112
- Bayside Wholesale Invoice # 5710-21-114
- Purchase Orders – PO-0113
- Purchase Orders – PO-0119
- Purchase Orders – PO-0117
- Purchase Orders – PO-0114
- Purchase Orders – PO-0110
- Purchase Orders – PO-0111

During the meeting you must:

- discuss the six [6] invoices and six [6] purchase orders listed above with the student
- elicit from the student if the invoices are accurate, complete and agree with the purchase orders
- if invoices have errors, ask the student to explain why and suggest what action they would take to address the error. Suggested action must adhere to Mel's Makeup's Accounts Payable Policy and Accounts Payable Payment Procedure.

Instructions to students

In this task, you will assume the role of a Graduate Accountant for Ace Finance and participate in a roleplay meeting with either a peer you work with in the industry your qualification relates to or a fellow student who will play the role of Jess Brown. Jess is a staff member at Mel's Makeup who has previously worked in the accounts payable office and is familiar with Mel's Makeup's procedure for paying supplier invoices.

Before the meeting:

- familiarise yourself with Mel's Makeups' Accounts Payable Policy and Accounts Payable Payment Procedure
- review the attached purchase orders and invoices to identify any discrepancies or errors.

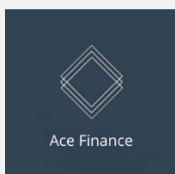
During the meeting:

- address all elements of the Observation Checklist below
- introduce yourself and the reason for contacting your peer or Jess Brown
- discuss each of the invoices
- highlight any discrepancies or errors you have identified
- discuss how you investigate each discrepancy or errors
- discuss a standard logical solution for any discrepancies or errors.

Take notes to capture what was discussed during your meeting and any follow-up actions. These will be needed for Task 2.

Observation Checklist

	Yes	No
During the meeting, students must demonstrate they have:		
Follow accepted communication practices by Introducing themselves and explain the reason for making contact	<input type="checkbox"/>	<input type="checkbox"/>
Participated in verbal exchanges and used questioning and active listening to share information	<input type="checkbox"/>	<input type="checkbox"/>
Identified invoice discrepancies or errors	<input type="checkbox"/>	<input type="checkbox"/>
Investigated each discrepancy or error by comparing the purchase order to the invoice, ensuring all the information related to the transaction is accurate and meets relevant policies and procedures	<input type="checkbox"/>	<input type="checkbox"/>
Discuss a rectification action for each discrepancy or error identified	<input type="checkbox"/>	<input type="checkbox"/>
Followed organisational policies and procedures relevant to work role	<input type="checkbox"/>	<input type="checkbox"/>



Warm regards,

Andrew | Manager
andrew@ace.finance

[FILE ATTACHED](#) - Supplier Invoices

[FILE ATTACHED](#) - Purchase Orders



PURCHASE ORDER

James & Son Pty Ltd

Purchase Order Date

3 Mar 2021

Mel's Makeup

Attention: Melissa

Delivery Date

8 Mar 2021

200 Main Street

SYDNEY NSW 2000

Purchase Order Number

PO-0110

ABN

11 111 111 138

Description	Quantity	Unit Price	GST	Amount AUD
SFIJW - Cleansing Wipes	100.00	2.00	10%	200.00
SFIJP - Cotton Tips	200.00	1.50	10%	300.00
BSEEBB - Beauty Brush	75.00	6.00	10%	450.00
LEIFW - Wedges & Sponges	220.00	4.50	10%	990.00
			Subtotal	1,940.00
			TOTAL GST 10%	194.00
			TOTAL AUD	2,134.00

DELIVERY DETAILS

Delivery Address

200 Main Street
Sydney
NSW
2000

Attention

Melissa

Telephone

02 9876 5678

Delivery Instructions

Deliver between 10:00 am and 12:00 noon. Please call 15 minutes before delivery.

TAX INVOICE

James & Son Pty Ltd
125 River Road
Southport QLD 4215

ABN 34 434 343 553

Invoice #38201826
08 March 2021

BILLED TO Mel's Makeup
EMAIL melissa@melsmakeup.com
ADDRESS 200 Main Street
Sydney NSW 2000

Description	QTY	Price	GST	Amount Due
SFJJW- Cleansing Wipes	100	\$2.00	20.00	\$220.00
SFJJP - Cotton Tips	200	\$1.50	30.00	\$330.00
BSEEBB - Beauty Brush	75	\$6.00	30.00	\$495.00
LEIFW - Wedges & Sponges	220	\$4.50	99.00	\$1089.00

AMOUNT \$2134.00
GST \$213.40
TOTAL \$2347.40


JAMES & SON PTY LTD

Payment Details
James & Son Pty Ltd
BSB: 123-877
Account No.: 987655



PURCHASE ORDER

Hamilton Smith Pty Ltd

Purchase Order Date

3 Mar 2021

Mel's Makeup

Attention: Melissa

Delivery Date

8 Mar 2021

200 Main Street

SYDNEY NSW 2000

Purchase Order Number

PO-0111

ABN

11 111 111 118

Description	Quantity	Unit Price	GST	Amount AUD
NIVEA Naturally Good Sensitive Day Cream 50 mL	20.00	5.50	10%	110.00
OLAY Regenerist Collagen Peptide 24 Cream 50 g	20.00	15.85	10%	317.00
OLAY Regenerist Niacinamide + Retinol 24 Sheet Mask 1 ea	20.00	2.65	10%	53.00
AVENE Cleanance Cleansing Gel Tube 200 mL	20.00	13.85	10%	277.00
			Subtotal	757.00
			TOTAL GST 10%	75.70
			TOTAL AUD	832.70

DELIVERY DETAILS

Delivery Address

200 Main Street
Sydney
NSW
2000

Attention

Paul - Product Manager

Telephone

02 9876 1234

Delivery Instructions

Deliveries accepted between 10:00 am - 11:30 am & 2:00 pm - 4:30 pm

TAX INVOICE

To: Mel's Makeup
200 Main Street
Sydney NSW 2000

Hamilton Smith Pty Ltd
3 Park St Industrial Village
Southbank Melbourne
VIC 3331

ABN: 22 247 268 179

Invoice Number: 1475963

Invoice Date: 08/03/2021

Description	Quantity	Unit Price	GST	Amount AUD
NIVEA Naturally Good Sensitive Day Cream 50 mL	20.00	5.50	10%	110.00
OLAY Regenerist Collagen Peptide 24 Cream 50 g	20.00	15.85	10%	317.00
OLAY Regenerist Niacinamide + Retinol 24 Sheet Mask 1 ea	20.00	2.65	10%	53.00
AVENE Cleanance Cleansing Gel Tube 200 mL	20.00	13.85	10%	277.00
			Subtotal	757.00
			TOTAL 10%	75.70
			TOTAL AUD	832.70
			DUE DATE	3 Apr 2021

Payment Details

Hamilton Smith Pty Ltd
Bank: Westpac Southbank
BSB: 017-965
Account Number:1479931

**Prompt payment discount of 2.5% if invoice is paid 14 days from invoice date.
Thank you for your business.**



PURCHASE ORDER

Fragrance Importers

Purchase Order Date
11 Mar 2021

Mel's Makeup
Attention: Melissa
200 Main Street
SYDNEY NSW 2000

Delivery Date
15 Mar 2021

Purchase Order Number
PO-0119

ABN
11 111 111 138

Description	Quantity	Unit Price	Discount	GST	Amount AUD
DAVIDOFF Cool Water Parfum Odyssey Her EDP 100 mL	6.00	45.00	2.50%	10%	263.25
CALVIN KLEIN Eternity EDT 100mL Gift Set 2 Piece	6.00	43.50	2.50%	10%	254.48
DOLCE & GABBANA Dolce Rose EDT 50 mL	6.00	45.00	2.50%	10%	263.25
MARC JACOBS Daisy Spring EDT 50 mL	6.00	45.00	2.50%	10%	263.25
RALPH LAUREN Beyond Romance EDP 100 mL	6.00	73.00	2.50%	10%	427.05
DOLCE & GABBANA K EDP 50 mL	6.00	55.00	2.50%	10%	321.75
GIORGIO ARMANI Si Passione EDP 100 mL	10.00	125.00	2.50%	10%	1,218.75
Subtotal (includes a discount of 77.22)					3,011.78
TOTAL GST 10%					301.21
TOTAL AUD					3,312.99

DELIVERY DETAILS

Delivery Address
200 Main Street
Sydney
NSW
2000

Attention
Peter Paul
Telephone
0424 987 499

Delivery Instructions



Tax Invoice

TO: MEL'S MAKEUP
200 Main Street
SYDNEY NSW 2000

123 Anywhere St.
Sydney NSW 2000
accounts@fi.com.au
ABN: 34 444 999 111

Invoice No. 1028829
14/03/2021

Description	QTY	Unit Price	Tax	Amount Due
DAVIDOFF Cool Water Parfum Odyssey Her EDP 100 mL	6	45.00	10%	270.00
DCALVIN KLEIN Eternity EDT 100mL Gift Set 2 Piece	6	43.50	10%	261.00
DOLCE & GABBANA Dolce Rose EDT 50 mL	6	45.00	10%	270.00
MARC JACOBS Daisy Spring EDT 50 mL	6	45.00	10%	270.00
RALPH LAUREN Beyond Romance EDP 100 mL	6	73.00	10%	438.00
DOLCE & GABBANA K EDP 50 mL	6	55.00	10%	330.00
GIORGIO ARMANI Si Passione EDP 100 mL	10	125.00	10%	1250.00

Sub Total \$3089.00

PLEASE MAKE PAYMENTS TO:

Acct. Name: Fragrance Importers
Acct. No.: 002-918 267577
Bank: East City ANZ

GST \$308.90

Total Amount \$3397.90

DAMAGED STOCK MUST BE NOTIFIED WITHIN 2 DAYS OF DELIVERY



PURCHASE ORDER

Bayside Wholesale
2 Shines Cres
BRUNSWICK WA 6224

Purchase Order Date

4 Mar 2021

Delivery Date

8 Mar 2021

Purchase Order Number

PO-0114

ABN

11 111 111 138

Mel's Makeup

Attention: Melissa

200 Main Street

SYDNEY NSW 2000

Description	Quantity	Unit Price	GST	Amount AUD
KISS imPRESS Color Press On Nails Corally Crazy KIMC023 1 Kit	10.00	7.50	10%	75.00
NATIO Nail Top & Base Coat - Clear 10 mL	25.00	4.40	10%	110.00
NATIO Nail Colour 10 mL	25.00	4.50	10%	112.50
REVOLUTION Holographic Nail Polish 10 mL	20.00	5.00	10%	100.00
			Subtotal	397.50
			TOTAL GST 10%	39.75
			TOTAL AUD	437.25

DELIVERY DETAILS

Delivery Address

200 Main Street
Sydney
NSW
2000

Attention

Paul - Product Manager

Telephone

02 9876 1234

Delivery Instructions

Deliver to Sydney store.



Bayside Wholesale
2 Shine Crescent
Brunswick WA 6224

ABN: 56 478 236 568

Invoice Number: 5710-21-112

Invoice Date: 08/03/2021

To: Mel's Makeup
200 Main Street
Sydney NSW 2000

TAX INVOICE

Description	Quantity	Unit Price	GST	Amount AUD
KISS imPRESS Color Press On Nails Corally Crazy KIMCO23 1 Kit	10.00	7.50	10%	75.00
NATIO Nail Top & Base Coat - Clear 10 mL	25.00	4.40	10%	110.00
NATIO Nail Colour 10 mL	25.00	4.50	10%	112.50
REVOLUTION Holographic Nail Polish 10 mL	20.00	5.00	10%	100.00
			Subtotal	397.50
			TOTAL 10%	39.75
			TOTAL AUD	437.25
			DUE DATE	7 Apr 2021

Damaged stock must be notified within 2 days of delivery.

Due Date: 7 Apr 2021

When paying by cheque, please complete this payment advice, detach, and post to the address provided.

Online payment preferred - use our account BSB: 457-895 Account #: 42654554 or use the 'Pay online now' link to pay via PayPal with your credit card.



[View and pay online now](#)



PAYMENT ADVICE

To Bayside Wholesale
2 Shine Crescent
Brunswick WA 6224

Customer	Mel's Makeup
Invoice Number	5710-21-112
Amount Due	437.25
Amount Enclosed	

Enter the amount you are paying above





PURCHASE ORDER

Bayside Wholesale
2 Shines Cres
BRUNSWICK WA 6224

Purchase Order Date
6 Mar 2021

Delivery Date
10 Mar 2021

Purchase Order Number
PO-0117

ABN
11 111 111 138

Mel's Makeup
Attention: Melissa
200 Main Street
SYDNEY NSW 2000

Description	Quantity	Unit Price	GST	Amount AUD
KISS imPRESS Color Press On Nails Corally Crazy KIMC023 1 Kit	15.00	7.50	10%	112.50
NATIO Nail Top & Base Coat - Clear 10 mL	15.00	4.40	10%	66.00
NATIO Nail Colour 10 mL	15.00	4.50	10%	67.50
REVOLUTION Holographic Nail Polish 10 mL	25.00	5.00	10%	125.00
			Subtotal	371.00
			TOTAL GST 10%	37.10
			TOTAL AUD	408.10

DELIVERY DETAILS

Delivery Address
200 Main Street
Sydney
NSW
2000

Attention
Paul Product Manager
Telephone
02 99876 1234

Delivery Instructions
Deliver to Warehouse



Bayside Wholesale
2 Shine Crescent
Brunswick WA 6224

ABN: 56 478 236 568

Invoice Number: 5710-21-114

Invoice Date: 12/03/2021

To: Mel's Makeup
200 Main Street
Sydney NSW 2000

TAX INVOICE

Description	Quantity	Unit Price	GST	Amount AUD	
KISS IMPRESS Color Press On Nails Corally Crazy KIMC023 1 Kit	15.00	7.50	10%	112.50	
NATIO Nail Top & Base Coat - Clear 10 mL	15.00	4.40	10%	66.00	
NATIO Nail Colour 10 mL	15.00	4.50	10%	67.50	
REVOLUTION Holographic Nail Polish 10 mL	25/00 <i>not delivered</i>	5.00	10%	125.00	
<i>Notified 12/03/2021 Paul</i>				Subtotal	371.00
				TOTAL 10%	37.10
				TOTAL AUD	408.10
				DUE DATE	11 Apr 2021

Damaged stock must be notified within 2 days of delivery.

Due Date: 11 Apr 2021

When paying by cheque, please complete this payment advice, detach, and post to the address provided.

Online payment preferred - use our account BSB: 457-895 Account #: 42654554 or use the 'Pay online now' link to pay via PayPal with your credit card.



[View and pay online now](#)



PAYMENT ADVICE

To Bayside Wholesale
2 Shine Crescent
Brunswick WA 6224

Customer	Mel's Makeup
Invoice Number	5710-21-114
Amount Due	408.10
Amount Enclosed	

Enter the amount you are paying above





PURCHASE ORDER

Basket Case Pty Ltd
Attention: Mary Munn
Shop 14 Ridgeway Mall
500 River Road
PINEHAVEN QLD 4987

Purchase Order Date
3 Mar 2021

Delivery Date
6 Mar 2021

Purchase Order Number
PO-0113

ABN
11 111 111 138

Mel's Makeup
Attention: Melissa
200 Main Street
SYDNEY NSW 2000

Description	Quantity	Unit Price	GST	Amount AUD
MANICARE Buffer Maxi 1 ea	25.00	4.65	10%	116.25
SALLY HANSEN Cuticle Massage Cream 11.3 g	20.00	7.35	10%	147.00
MANICARE Miracle Shiners 2 Pack	20.00	3.50	10%	70.00
MANICARE Plier Chiropody 100mm 1 ea	20.00	12.25	10%	245.00
MANICARE Deluxe Nail Clipper with File 1 ea	20.00	3.50	10%	70.00
			Subtotal	648.25
			TOTAL GST 10%	64.83
			TOTAL AUD	713.08

DELIVERY DETAILS

Delivery Address
200 Main Street
Sydney
NSW
2000

Attention
Paul
Telephone
02 9876 1234

Delivery Instructions
Deliveries accepted between 10:00 am - 11:30 am & 2:00 pm - 4:30 pm

Tax Invoice

Basket Case

Shop 14 Ridgeway Mall
500 River Road
PINEHAVEN QLD 4987

Invoice Number: # 413541-98

Date: 06/03/2021

Billed to: Mel's Makeup

Address: 200 Main St Sydney NSW 2000

Description	Quantity	Unit Price	GST	Amount AUD
MANICARE Buffer Maxi 1 ea	25.00	4.65	10%	116.25
SALLY HANSEN Cuticle Massage Cream 11.3 g	20.00	7.35	10%	147.00
MANICARE Miracle Shiners 2 Pack	20.00	3.50	10%	70.00
MANICARE Plier Chirobody 100mm 1 ea	20.00	12.25	10%	245.00
MANICARE Deluxe Nail Clipper with File 1 ea	20.00	3.50	10%	70.00
			Subtotal	648.25
			TOTAL 10%	64.83
			TOTAL AUD	713.08

Payment Details

EFT

Acct Name: Basket Case
BSB: 022-544
Account No: 9658426

CHEQUE

Please make cheques payable to
Basket Cast
500 River Road Pinehaven QLD 4987

Thank you for your business.
All returns must be advised within 3 days of delivery.

Task 1 MARKING GUIDE

Students must assume the role of a Graduate Accountant for Ace Finance and participate in a meeting with either a peer they work with in the finance industry or a fellow student who will play the role of Jess Brown. The meeting must not exceed 10 minutes and must be recorded and submitted as evidence. During the meeting, the student must demonstrate they have addressed all elements of the Observation Checklist below. A benchmark answer has been provided.

Observation Checklist			Yes	No
During the meeting, students must demonstrate they have:				
Followed accepted communication practices and protocols by introducing themselves and clearly explaining the reason for making contact.			<input type="checkbox"/>	<input type="checkbox"/>
Participated in verbal exchanges and used questioning and active listening to elicit and share information by: <ul style="list-style-type: none"> • Discussing each of the following invoices below with Jess Brown or a peer within the finance industry: <ul style="list-style-type: none"> • James & Son Pty Ltd – Invoice No 38201826 • Fragrance Importers – Invoice No 1028829 • Hamilton Smith Pty Ltd – Invoice No 1475963 • Bayside Wholesale – Invoice No 5710-21-112 • Bayside Wholesale – Invoice No 5710-21-114 • Basket Case – Invoice No 413541-98 			<input type="checkbox"/>	<input type="checkbox"/>
Identifying the following discrepancies in the invoices			<input type="checkbox"/>	<input type="checkbox"/>
Supplier	Invoice Number	How discrepancy was identified, investigated, and rectification action.		
James & Son Pty Ltd	Invoice No 38201826	Identify discrepancy – GST included twice. Investigate discrepancy - GST included in Amount Due and itemised separately at the end of the invoice. Identified by comparing to PO. Rectification action - The Accounts Payable Officer should liaise with the supplier to request an amended invoice.		
Fragrance Importers	Invoice No 1028829	Identify discrepancy - 2.5% discount has not been included in the invoice. Investigate discrepancy - The 2.5% discount included on the PO has not been applied to the invoice.		

		<p>Rectification action - The Accounts Payable Officer should liaise with the supplier to request an amended invoice.</p>		
Hamilton Smith Pty Ltd	Invoice No 1475963	No Discrepancies invoice can be approved for payment		
Bayside Wholesale	Invoice No 5710-21-112	No Discrepancies invoice can be approved for payment		
Bayside Wholesale	Invoice No 5748 - 21-114	<p>Identify discrepancy - Item on invoice not delivered</p> <p>Investigate discrepancy - REVOLUTION Holographic Nail Polish 10 mL is listed on the purchase order and invoice but was not delivered.</p> <p>Supplier was notified on 13/03/2021 which is in line with the suppliers returns and credit policy.</p> <p>Rectification action - Authorise payment less \$125.00 as the supplier was notified items were missing from the delivery. This is in line with the accounts payable policy.</p>		
Basket Case	Invoice No 413541-98	<p>Identified discrepancy – No ABN included on the invoice.</p> <p>Investigate discrepancy - Purchasing policy requires all invoices to include ABN.</p> <p>Rectification action - The Accounts Payable Officer should liaise with the supplier to request an amended invoice. If the supplier does not provide an ABN, Mel's Makeup should withhold 47% of the total</p>		

		payment and pay it to the ATO.		
Suggesting a rectification action for each discrepancy as per the table above.			<input type="checkbox"/>	<input type="checkbox"/>
Follow Mel's Makeup's policies and procedures relevant to work role.			<input type="checkbox"/>	<input type="checkbox"/>

Task 2- Role Play



Distribute creditor invoices for authorisation

[FILE ATTACHED](#) – Supplier Invoices

[FILE ATTACHED](#) – Purchase Orders

[FILE ATTACHED](#) – Mel's Makeup Finance Policy and Procedure Manual

Hi there,

Now that you have discussed the invoices that Mel sent through with Jess Brown and decided on what action needs to be taken to rectify any discrepancies, I need you to request authorisation from the Product Manager to pay the invoices.

This task is a roleplay.

To complete this task, you will need:

- internet access and Teams Meeting or a workplace supervisor
- Mel's Makeup Finance Policy and Procedure Manual, provided in Assessment 1

- six [6] Purchase Orders and six [6] Invoices, provided in Task 1.

Roleplay instructions

The roleplay/meeting must include at least number 2 participants, must not exceed ten [10] minutes duration and must address all elements of the Observation Checklist below.

In this task, you will participate in a roleplay meeting with Mel's Makeup's Product Manager. The Product Manager may be resourced using one of the following options:

1. Supervisor where you are already working, in the industry your qualification relates to.
2. Your Assessor for this unit of study. Please contact your assessor via the Discussion Forum to organise a suitable time. Your assessor will then schedule a session via Teams at the agreed time for this role play to occur.

Option 1: Supervisor participant

Should you complete this assessment with your workplace supervisor, they must be fully briefed, providing them with the context to the roleplay/meeting, a role outline to play and a copy of the Observation Checklist so that they can prepare for the recording.

Your role play must be recorded with your supervisor captured in a virtual room using a system such as Zoom, Skype or Teams.

Consent to participate in the recording must be captured for all participants at the start of the meeting. This is achieved by the student reading the following statement at the start of the recording, with all participants replying their name and job title to inform consent.

"This session/presentation is being recorded for assessment purposes for my course with Swinburne Open Education. This session will be recorded and submitted through my course online learning platform to my Assessor for grading. All participants in this session indicate their consent to be included in this recording by stating their name and job title."

The time taken to capture consent at the start of the recording does not count towards the recording time limit.

Include this recording as part of your assessment submission.

Option 2: Assessor participant

If you conduct this role play/meeting with your Assessor, you are not required to record the session.

Roleplay context and outline for workplace supervisor or assessor

You will play the role of the Product Manager and participate in a meeting with the student. The meeting must not exceed 10 minutes. Before the meeting, familiarise yourself with:

- Mel's Makeup Accounts Payable Policy
- The procedure for approving invoices for payment.

During the meeting you must:

- discuss six [6] invoices and six [6] purchase orders with the student
- elicit from the student if the invoices are accurate, complete and agree with the purchase orders

- If invoices have errors, ask the student to explain why and suggest what action they would take to address the error. Suggested action must adhere to Mel's Makeups Accounts Payable Policy and Accounts Payable Payment Procedure.

The student will ask you to approve the invoices for payment. You must:

- deny approval if the invoice does not match with the purchase order
- approve invoices that are short paid if the reason for the short payment aligns with the Accounts Payable Policy
- approve correctly issued invoices for payment following the Accounts Payable Payment Procedure.

Instructions to students

In this task, you will participate in a roleplay meeting with the Product Manager played by either your workplace supervisor or the assessor. Before the meeting:

- familiarise yourself with Mel's Makeups' Accounts Payable Policy and Accounts Payable Payment Procedure
- review the attached purchase orders and invoices to identify any discrepancies or errors.
- Consider what actions you would take to investigate these errors.

During the meeting:

- address all elements of the Observation Checklist below
- discuss each of the invoices with the Product Manager, drawing their attention to any discrepancies or errors and describe what actions you have taken to investigate the errors
- use questioning and active listening to convey and clarify information and instructions
- respond to discrepancies by implementing a standard logical solution
- obtain approval for payment of the invoices from the Product Manager.

Take notes to capture what was discussed during your meeting and any follow-up actions. These will be needed for Task 3.

Observation Checklist

	Yes	No
During the meeting, students must demonstrate they have:		
Follow accepted communication practices	<input type="checkbox"/>	<input type="checkbox"/>
Participated in verbal exchanges and used questioning and active listening to elicit and share information	<input type="checkbox"/>	<input type="checkbox"/>
Identified invoice discrepancies	<input type="checkbox"/>	<input type="checkbox"/>
Investigated each discrepancy or error	<input type="checkbox"/>	<input type="checkbox"/>
Suggested a rectification action for each discrepancy	<input type="checkbox"/>	<input type="checkbox"/>
Reached an agreement with the Product Manager on who will follow up on the rectification actions.	<input type="checkbox"/>	<input type="checkbox"/>
Gain the required authorisation for payment of invoices	<input type="checkbox"/>	<input type="checkbox"/>
Followed organisational policies and procedures relevant to work role	<input type="checkbox"/>	<input type="checkbox"/>



Warm regards,
 Andrew | Manager
andrew@ace.finance

Task 2 MARKING GUIDE

Students must participate in a meeting with the Product Manager role played by either a workplace Supervisor or you as the assessor. The meeting must not exceed 10 minutes. During the meeting, the student must demonstrate they have addressed all elements of the Observation Checklist below. A benchmark answer has been provided.

Observation Checklist			Yes	No
During the meeting, students must demonstrate they have:				
Followed accepted communication practices and protocols by: <ul style="list-style-type: none"> Introducing themselves to the Product Manager and clearly explain why they are contacting them. 			<input type="checkbox"/>	<input type="checkbox"/>
Participated in verbal exchanges and used questioning and active listening to elicit and share information by: <ul style="list-style-type: none"> Discussing each of the following invoices below with the Product Manager <ul style="list-style-type: none"> James & Son Pty Ltd – Invoice No 38201826 Fragrance Importers – Invoice No 1028829 Hamilton Smith Pty Ltd – Invoice No 1475963 Bayside Wholesale – Invoice No 5710-21-112 Bayside Wholesale – Invoice No 5710-21-114 Basket Case – Invoice No 413541-98 			<input type="checkbox"/>	<input type="checkbox"/>
Identifying the following discrepancies in the invoices			<input type="checkbox"/>	<input type="checkbox"/>
Supplier	Invoice Number	How discrepancy was identified, investigated, and rectification action.		
James & Son Pty Ltd	Invoice No 38201826	Identify discrepancy – GST included twice. Investigate discrepancy - GST included in Amount Due and itemised separately at the end of the invoice. Identified by comparing to PO. Rectification action - The Accounts Payable Officer should liaise with the supplier to request an amended invoice.		

Fragrance Importers	Invoice No 1028829	<p>Identify discrepancy - 2.5% discount has not been included in the invoice.</p> <p>Investigate discrepancy - The 2.5% discount included on the PO has not been applied to the invoice.</p> <p>Rectification action - The Accounts Payable Officer should liaise with the supplier to request an amended invoice.</p>		
Hamilton Smith Pty Ltd	Invoice No 1475963	No Discrepancies invoice can be approved for payment		
Bayside Wholesale	Invoice No 5710-21-112	No Discrepancies invoice can be approved for payment		
Bayside Wholesale	Invoice No 5748 - 21-114	<p>Identify discrepancy - Item on invoice not delivered</p> <p>Investigate discrepancy - REVOLUTION Holographic Nail Polish 10 mL is listed on the purchase order and invoice but was not delivered.</p> <p>Supplier was notified on 13/03/2021 which is in line with the suppliers returns and credit policy.</p> <p>Rectification action - Authorise payment less \$125.00 as the supplier was notified items were missing from the delivery. This is in line with the accounts payable policy.</p>		
Basket Case	Invoice No 413541-98	<p>Identified discrepancy - No ABN included on the invoice.</p> <p>Investigate discrepancy - Purchasing policy requires all invoices to include ABN.</p>		

		<p>Rectification action - The Accounts Payable Officer should liaise with the supplier to request an amended invoice.</p> <p>If the supplier does not provide an ABN, Mel's Makeup should withhold 47% of the total payment and pay it to the ATO.</p>																	
Suggesting a corrective action for each discrepancy as per the table above.			<input type="checkbox"/>	<input type="checkbox"/>															
Reaching an agreement with the Product Manager on who will follow up the corrective actions.			<input type="checkbox"/>	<input type="checkbox"/>															
<p>Followed organisational policies and procedures relevant to work role</p> <p>Specifically:</p> <ul style="list-style-type: none"> • Accounts Payable Policy • Asking for approval for invoices that are short paid if it is noted on the invoice one of the following reasons for short payment: <ul style="list-style-type: none"> ○ negotiated discounts for early payment ○ incomplete shipments ○ damaged goods ○ prior credits 			<input type="checkbox"/>	<input type="checkbox"/>															
Obtains the required authorisation for payment of invoices:			<input type="checkbox"/>	<input type="checkbox"/>															
<table border="1"> <thead> <tr> <th>Invoice Number</th> <th>Supplier</th> <th>Invoice Amount approved for Payment</th> </tr> </thead> <tbody> <tr> <td>INV 5710-21-112</td> <td>Bayside Wholesale</td> <td>\$437.25</td> </tr> <tr> <td>INV 5710-21-114</td> <td>Bayside Wholesale</td> <td>\$270.60</td> </tr> <tr> <td>INV-1475963</td> <td>Hamilton Smith Pty</td> <td>\$832.70</td> </tr> <tr> <td></td> <td></td> <td>\$1,540.55</td> </tr> </tbody> </table>			Invoice Number	Supplier	Invoice Amount approved for Payment	INV 5710-21-112	Bayside Wholesale	\$437.25	INV 5710-21-114	Bayside Wholesale	\$270.60	INV-1475963	Hamilton Smith Pty	\$832.70			\$1,540.55		
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INV 5710-21-114	Bayside Wholesale	\$270.60																	
INV-1475963	Hamilton Smith Pty	\$832.70																	
		\$1,540.55																	

Task 3- Remit payments to creditors



Remit payments to creditors

[FILE ATTACHED](#) – Excel Assessment Workbook

Hi there,

Now that you have gained authorisation to pay the outstanding invoices, I need you to draw up a cheque requisition for Melissa to approve and record the journal entries for payment.

- a. Complete the Supplier Payment Report and a Cheque Requisition Form for each supplier you are authorised to pay in the attached Assessment Workbook. Ensure you follow Mel's Makeup's Finance Policies and Procedures,



This task is to be completed in the attached Excel Assessment Workbook. Once you have updated the Supplier Payment Report and the Cheque Requisition Form tabs, save the Assessment Workbook so that your changes are saved.

- b. Draft an email to Melissa using the Email Template below:
 - advise Melissa where you have saved the Supplier Payment Report and Cheque Requisition Form for each supplier you have been authorised to pay
 - ask Melissa to authorise the Cheque Requisition Forms and instruct the accounts payable officer to issue the cheques
 - ask Melissa to send you a copy of the Statement of Account from Bayside Wholesalers to check a credit has been issued for the stock not included in the March order.

[Maximum 120 words]



Warm regards,

Andrew | Manager
andrew@ace.finance

Task 3a MARKING GUIDE

Students must complete a Supplier Payment Report and Cheque Requisition Form using the templates provided in the excel Assessment Workbook.

Supplier Payment Report

The amount of INV 5710-21-114 for Bayside Wholesale must be reduced by \$137.50. A benchmark answer is provided below.



Supplier Payment

From 01 March 2021 to 31 Mar

Invoice Number	Supplier	Invoice Date	Due Date	Invoice Total	Amount Paid	Invoice Adjustments [\$ amount]	Amount Due
INV 5710-21-112	Bayside Wholesale	8/03/2021	7/04/2021	\$437.25	\$0.00		\$437.25
INV 5710-21-114	Bayside Wholesale	12/03/2021	11/04/2021	\$408.10	\$0.00	-\$137.50	\$270.60
INV-1475963	Hamilton Smith Pty Ltd	8/03/2021	3/04/2021	\$832.70	\$0.00		\$832.70
				\$1,678.05	\$0.00	-\$137.50	\$1,540.55
Report Total							

Report

rch 2021

Reason for Invoice Adjustment	Suppliers Address	Bank Account Name	BSB	Account No
	<i>2 Shine Crescent Brunswick WA 6224</i>	<i>Bayside Wholesale</i>	<i>457-895</i>	<i>42654554</i>
<i>Not all stock invoiced was delivered</i>	<i>2 Shine Crescent Brunswick WA 6224</i>	<i>Bayside Wholesale</i>	<i>457-895</i>	<i>42654554</i>
	<i>3 Park Street Industrial Village Southbank Melbourne Vic 2221</i>	<i>Hamilton Smith Pty Ltd</i>	<i>017-965</i>	<i>1479931</i>

Cheque Requisition Forms

Students must complete two [2] Cheque Requisition Forms:

1. Hamilton Smith Pty Ltd
2. Bayside Wholesale

A benchmark answer is provided below. The cheque requisition form must include the journal entry to record the payment.



Cheque Requisition Form

Date: 4/08/2021

Total Amount of Payment: \$ 832.70

Payee Name: Hamilton Smith Pty Ltd

Address of Payee (mailing address for cheque payment): 3 Park Street Industrial Village
Southbank Melbourne Vic 2221

Details of payment (Invoice number) INV-1475963

Journal Entry to record payment

GL Account Name to be used to record transaction	Debit	Credit
Accounts Payable Control	832.70	
Subsidiary Ledger - Hamilton Smith P/L	832.70	
Cash at Bank		832.70

Requested by: Students Name

Students Signature: Students Signature

Authorised by: Melissa Murray

Signature: Melissa Murray

Date: xx/xx/20xx

Please complete all fields. Missing information will hold up the payment process.



Cheque Requisition Form

Date: 4/08/2021 Total Amount of Payment: \$ 707.85

Payee Name: Bayside Wholesale

Address of Payee (mailing address for cheque payment): 2 Shine Crescent Brunswick WA 6224

Details of payment (Invoice number) INV 5710-21-112
INV 5710-21-114

Journal Entry to record payment

GL Account Name to be used to record transaction	Debit	Credit
Accounts Payable Control	707.85	
Subsidiary Ledger - Bayside Wholesale	707.85	
Cash at Bank		707.85

Requested by: Students Name

Students Signature: *Students Signature*

Authorised by: Melissa Murray

Signature: *Melissa Murray*

Date: xx/xx/20xx

Please complete all fields. Missing information will hold up the payment process.

Task 3b MARKING GUIDE

Students must draft an email to Melissa Murray using the email template. Wording may vary; however, students must demonstrate they have:

- Included *FIN-20-01-2021_March_cheque requisition authorisations* as the location on Mel's Makeups' data server that the cheque requisition and supplier payment records have been saved.
- Ask Melissa to approve the invoices for payment and instruct the accounts payable officer to issue the cheques
- Ask Melissa to send a copy of the March invoice for Bayside Wholesalers.

A benchmark answer has been provided below.

Email Template

To: melissa.murray@melsmakeup.com

CC: andrew@ace.finance

Subject: State of business debts – Mel's Makeup

Hi Melissa

I hope you are well.

I have drawn up the cheque requisition for you to approve and saved a copy of the documentation on your server.

FIN-20-01-2021_March_cheque requisition authorisations

All invoices have been approved for payment by the Product Manager.

Could you please authorise the payment of the supplier invoices and ask the Accounts Payable Officer to issue the cheques for you to sign?

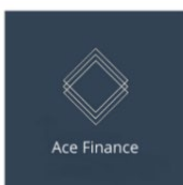
Could you also forward me a copy of the Statement of Account from Bayside Wholesalers to confirm a credit has been issued for the stock that was not included in the March order?

If you have any questions, please don't hesitate to contact me.

Best Regards

Name: Click or tap here to enter text.

Position Title: Click or tap here to enter text.



Task 4- Reconciliation of outstanding balances



Reconcile outstanding balances

Hi there,

Melissa has provided the March statement from Bayside Wholesale that you requested and an extract from her Accounts Payable Subsidiary Ledger.

I need you to reconcile the subsidiary ledger to the statement and email me advising if they reconcile. If you identify any errors, please provide a detailed explanation of the error in the attached email template. [Maximum 75 words]



Bayside Wholesale
2 Shine Crescent
Brunswick WA 6224



To: **Mel's Makeup**
200 Main Street
Sydney NSW 2000

Statement of Account

Date	Reference	Due Date	Total Invoiced	Paid	Due
8/03/2021	INV 5710-21-112	7/04/2021	\$437.25		\$437.25
12/03/2021	INV 5710-21-114	11/04/2021	\$408.10		\$408.10
30/03/2021	Payment Received			\$707.85	\$137.50
31/03/2021	INV 5710-21-145	30/04/2021	\$720.50		\$858.00
Total			\$1,565.85	\$707.85	\$858.00

When paying by cheque, please complete this payment advice, detach, and post to the address provided.

Online payment preferred - use our account BSB: 457-895 Account #: 42654554 or use the 'Pay online now' link to pay via PayPal with your credit card.



[View and pay online now](#)

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PAYMENT ADVICE

To Bayside Wholesale
2 Shine Crescent
Brunswick WA 6224

Customer **Mel's Makeup**
Amount Due 858.00

Amount Enclosed

Enter the amount you are paying above



ACCOUNTS PAYABLE SUBSIDIARY LEDGER - MEL'S MAKEUP (extract)

Bayside Wholesale				MMP001			
Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
12/03/2021	Purchases Returns	PRJ1	125.00	8/03/2021	Purchases	PJ1	397.50
	GST Input Tax credit Returns	PRJ1	12.50		GST Input Tax credit	PJ1	39.75
30/03/2021	Cash at Bank	CPJ1	707.85	12/03/2021	Purchases	PJ1	371.00
31/03/2021	Balance c/d		720.50		GST Input Tax credit	PJ1	37.10
				31/03/2021	Purchases	PJ2	655.00
					GST Input Tax credit	PJ2	65.50
			<u>1,565.85</u>				<u>1,565.85</u>
				1/04/2021	Balance b/d		720.50

Warm regards,

Andrew | Manager
andrew@ace.finance



Task 4 MARKING GUIDE

Students must draft an email to Andrew using the email template.
Wording may vary; however, a competent answer must identify that Bayside Wholesale has not issued a credit note for the stock not included in the delivery dated 12/03/2021.

A benchmark answer has been provided below.

Email Template

CC: **andrew@ace.finance**

Subject: **Bayside Wholesale Statement Reconciliation**

Hi Andrew

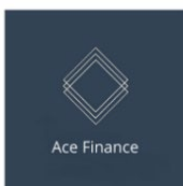
I have reconciled the subsidiary ledger to the statement of account from Bayside Wholesale. It appears that no credit note has been issued for the stock that was not included in the delivery dated 12/03/2020.

Paul noted on the invoice the stock was not delivered on 13/03/2021. This is within the time period required by Bayside Wholesales and aligns with their terms.

Best Regards

Name: **Student's name**

Position Title: Click or tap here to enter text.



End of Assessment 3