



FNSACC322

ASSESSOR GUIDE

## Administer subsidiary accounts and ledgers

Assessment 3 of 3

Case Study

## Assessment Overview

This is assessment three (3) of three (3) assessments for FNSACC322 Administer subsidiary accounts and ledgers. It is an open book written assessment. You can use your learning materials as a reference.

This assessment requires you to complete four (4) tasks to test your understanding and the skill required for this unit.

- Task 1 Reconcile Supplier Statements
- Task 2 Prepare Creditor Payments for Authorisation
- Task 3 Role Play
- Task 4 Record Payments in Accounting System

This assessment uses a simulated business called Ace Finance. To complete the assessment tasks, you will need to access information, documents, and templates associated with one of Ace Finance's clients, Melissa Murray, from the company Mel's Makeup Pty Ltd.

For this assessment, you will role-play Patresia Florence, a trainee accountant with Ace Finance. Andrew Black is your manager. To be assessed as competent, you must complete all tasks in the spaces provided in this assessment document or the A3 Excel Workbook.

Read each question carefully before typing your response in the space provided.

### Additional resources and supporting documents

To complete this assessment, you will need to access the following:

- [Mel's Makeup Finance Policies & Procedures \[provided in assessment 2\]](#)
- [Bank Statement March 2021 \[provided in assessment 2\]](#)
- [A3\\_Excel Workbook](#)
- [Invoices](#)
- [Statements](#)
- [Date Calculator: Add to or Subtract From a Date – Results \[timeanddate.com\]](#)

The supporting documents can be downloaded from the learning platform under the Assessment 3 tab.



## Assessment Information

### Submission

You are entitled to three (3) attempts to complete this assessment satisfactorily. Incomplete assessments will not be marked and will count as one of your three attempts.

All questions must be responded to correctly to be assessed as satisfactory for this assessment.

Answers must be typed into the space provided and submitted electronically via the LMS. Hand-written assessments will not be accepted unless previously arranged with your assessor.



### Reasonable adjustment

Students may request a reasonable adjustment for assessment tasks.

Reasonable adjustment usually involves varying:

- the processes for conducting the assessment (e.g. allowing additional time)
- the evidence gathering techniques (e.g. oral rather than written questioning, use of a scribe, modifications to equipment)



However, the evidence collected must allow the student to demonstrate all requirements of the unit.

Refer to the Student Handbook or contact your Trainer for further information.




Please consider the environment before printing this assessment.

## Task 1 Reconcile Supplier Statements

For this assessment task, you must check all supplier statements to account and reconcile invoices, payment receipts, adjustment notes and discounts applied to the creditor account and resolve or escalate any discrepancies you identify.

To complete this task, read the below email from Andrew Black and action his request.

	To:	Patresia Florence (p.florence@acefinance.com.au)
	From:	Andrew Black (a.black@acefinance.com.au)
	Subject:	Mel's Makeup Accounts Payable
	File Attached:	Mel's Makeup Finance Policies & Procedures
	File Attached:	Bank Statement March 2021
	File Attached:	A3_Excel Workbook
	File Attached:	Invoices
	File Attached:	Statements
<p>Good morning Patresia,</p> <p>Melissa Murray from Mel's Makeup contacted me this morning. She has asked if we can check the February and March Supplier statements for Mel's Makeup and confirm they are correct.</p> <p>Could you please:</p> <ol style="list-style-type: none"><li>Reconcile the invoices, payments and credit notes and check all discounts have been applied correctly in the subsidiary ledgers</li><li>Correct any errors you identify in the Cash Payments Journal and Accounts Payable Subsidiary Ledgers</li><li>Send Melissa an email outlining the current state of each supplier account. Please include information on any discrepancies in the statements you identify and any follow-up actions she needs to take to escalate the issue.</li></ol> <p>[Approximate word count 270 – 290 words]</p> <p>Ensure you follow Mel's Makeup's Finance Policies &amp; Procedures.</p> <p>I have attached copies of the following:</p> <ul style="list-style-type: none"><li>• <a href="#">Bank Statement March 2021</a>, which identifies all payments Melissa has made to suppliers in March.</li><li>• February and March Invoices</li><li>• Suppliers Statements</li><li>• <a href="#">A3_Excel Workbook</a><ul style="list-style-type: none"><li>○ Tab 1 Cash Payments Journal March 2021</li><li>○ Tab 2 Accounts Payable Subsidiary Ledgers</li></ul></li></ul> <p>Kind Regards,</p>		



Accounts Payable Subsidiary Ledger **Assessor Guide**

**Basket Case - MMP001**

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
8/03/2021	Payments	CPJ0321	1,350.00	1/03/2021	balance b/d		1,350.00
31/03/2021	balance c/d		713.08	6/03/2021	Inv 413541-38	PJ0321	713.08
			<u>2,063.08</u>				<u>2,063.08</u>
				1/04/2021	balance b/d		713.08

**Bayside Wholesale - MMP002**

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
5/03/2021	Payments	CPJ0321	1,500.00	1/03/2021	balance b/d		1,500.00
12/03/2021	Purchases Ret & All PR&AJ0321		137.50	8/03/2021	Purchases	PJ0321	437.25
31/03/2021	balance c/d		707.85	12/03/2021	Purchases	PJ0321	408.10
			<u>2,345.35</u>				<u>2,345.35</u>
				1/04/2021	balance b/d		707.85

No Credit note has been issued for the stock not delivered.  
Remove transaction and request a credit note be issued from the supplier.

**Fragrance Importers - MMP003**

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
2/03/2021	Discount Received		79.75	1/03/2021	balance b/d		1,674.75
	Payments	CPJ0321	1,595.00	14/03/2021	Purchases	PJ0321	3,397.90
31/03/2021	balance c/d		3,397.90				<u>5,072.65</u>
			<u>5,072.65</u>				<u>5,072.65</u>
				1/04/2021	balance b/d		3,397.90

Discount was not applied by supplier.  
Contact supplier and advise payment was made within timeframe to receive discount

**Hamilton Smith - MMP004**

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
				8/03/2021	Purchases	PJ0321	832.70
							<u>832.70</u>

**James & Son - MMP005**

Date	Particulars	Folio	Amount	Date	Particulars	Folio	Amount
8/03/2021	Payments	CPJ0321	3,500.00	1/03/2021	balance b/d		3,698.00
10/03/2021	Payments	CPJ0321	198.00	1/03/2021	Fees & Charges (inv 38201788)		44.38
31/03/2021	balance c/d		2,419.95	8/03/2021	Purchases		2,347.40
			<u>6,117.95</u>	22/03/2021	Fees & Charges (inv 38201826)		28.17
							<u>6,117.95</u>
				1/04/2021	balance b/d		2,419.95

Invoices attract a 1.2% late payment fee if not paid within 14 days  
Record Late payment fees

- c. Candidates must use the template below to draft an email to Melissa Murray outlining the current state of each supplier account and include information on any discrepancies in the statements they have identified so that she can escalate the issue. The answer provided by the candidate must reflect the sample answers below.

Email Template

To:	Melissa Murray (melissa.murray@melismakeup.com)
From:	Patresia Florence (p.florence@acefinance.com.au)
Subject:	Accounts payable

Hi Melissa

I have reviewed each of the statements, supplier bills and credit notes and checked their posting from the cash payments journal to the subsidiary ledgers.

Below is a summary of each supplier's ledger account and a few discrepancies in the statements I have identified that need to be escalated:

**Basket Case - MMR001**

- A payment was made to Basket Case in March for amounts outstanding at the end of February.
- The total amount outstanding at the end of March is \$713.08.

**Bayside Wholesale - MMR002**

- A payment was made to Bayside Wholesale in March for amounts outstanding at the end of February.
- Some items on the 12 March 2021 invoice were not delivered, and a credit note has not been issued for these items.
- **Follow-up action** - discussed with the Product Manager, who should be able to confirm if the items were received or missing from the order. Also, ascertain if the supplier was notified of short delivery and, if so, how many days after the delivery was received. Request a credit from the supplier for goods not received.

#### Fragrance Importers - MMP003

- The \$79.75 early payment discount for Invoice No. 1028829 has not been received from Fragrance Importers.
- **Follow-up action** – Contact the supplier and ask them to amend their records to reflect the early payment discount.

#### Hamilton Smith Pty Ltd - MMR004

- The total amount outstanding at the end of March is \$832.70

#### James & Son - MMP005

- The total amount outstanding at the end of February was cleared with two payments (\$3,500.00 on 08/03/ 2021 and \$198.00 on 10/03/2021). However, both February and March invoices were not paid within 14 days resulting in a 1.2% late payment fee for each invoice. The fee was not recognised in the subsidiary ledger, which resulted in an incorrect balance being brought forward on 01/04/2021. I have corrected this in the subsidiary ledger.
- The total amount outstanding at the end of March is \$2419.95.

Please let me know if you have any questions.

Kind regards




Patresia Florence

Trainee Accountant – ACE Finance  
PO Box 298 Geebung Qld, 4220  
Phone: 1800 111 222

[www.ace.finance.com.au](http://www.ace.finance.com.au)

## Task 2 Prepare Creditor Payments for Authorisation

To complete this task, read the below email from Andrew Black and action his request.

	To:	Patresia Florence (p.florence@acefinance.com.au)
	From:	Andrew Black (a.black@acefinance.com.au)
	Subject:	Creditor Payments
	Date:	01/04/2021 2:35 pm
	File Attached:	<a href="#">A3_Excel Workbook</a>

Hi Patresia,

Thank you for correcting the errors you identified in Melissa Murray's February and March Accounts Payable Subsidiary Ledgers and Cash Payments Journal. Melissa has asked if you could prepare a payment requisition form for each supplier for her to approve. Mel's Makeups Accounts Payable Policy states:

'If an invoice discrepancy is identified by the Accounts Payable Officer, this should be discussed with the Product Manager, who will assist in resolving the discrepancy and approving or declining the invoice for payment. Invoices with discrepancies **must not** be paid until the discrepancy is resolved. If required, to ensure accurate records are maintained, the Accounts Payable Officers must contact the supplier and request an amended invoice.'

When scheduling the payments, please ensure that you take advantage of the suppliers' prompt payment discounts. If the scheduled payment date falls on a weekend or public holiday, the scheduled payment date must be amended to the Friday before the weekend or the working day before the public holiday. Any overdue payments must be scheduled for payment immediately.

Note: Use the date of this email and the [Date Calculator: Add to or Subtract From a Date – Results \(timeanddate.com\)](#) to calculate payment dates. All payments must be uploaded to the bank on the payment date listed on the Payment Requisition Form.

I have attached the [A3\\_Excel Workbook](#). Use Tab 3 to prepare a Payment Requisition Form for each supplier.

Kind Regards,



Andrew Black  
Director – ACE Finance  
PO Box 298 Geebung Qld, 4220  
Phone: 1800 111 222

[www.ace.finance.com.au](http://www.ace.finance.com.au)




## MARKING GUIDE

The candidate must complete a payment requisition form for the following creditors:

### Basket Case

- No discount applies as the payment was not made in March 2021.
- The payment date must be Monday, 5 April 2021, 30 days from the invoice date.
- EFT details must be included.
- The answer provided by the candidate must match the sample answers below.



# Payment Requisition Form

**Date:** Monday, 5 April 2021

**Total Amount of Payment:** \$ 713.08

**Payee Name:** Basket Case

**Bank Account Name:** Basket Case  
**BSB No:** 022-544  
**Account No:** 9858426

**Details of payment (Invoice number)** INV 413541-98

**Journal entry to record payment**

GL account name to be used to record transaction	Debit	Credit
Accounts Payable Control	713.08	
Subsidiary Ledger - Basket Case	713.08	
Cash at Bank		713.08

**Requested by:** Students Name

**Students Signature:** *Students Signature*

**Authorised by:** Melissa Murray

**Signature:**

Date:


  

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

### Bayside Wholesale

- Only invoice 5710-21-112, dated 08/03/2021, is to be paid as there is a discrepancy with invoice 5710-21-114, dated 12/03/2021. Mel's Makeup's Accounts Payable Policy states, 'Invoices with discrepancies **must not** be paid until the discrepancy is resolved.'
- The payment date must be Monday, 5/04/2021, 30 days from the invoice date.

- A 2.5% discount that applies if the invoice is paid on or before 04/04/2021 must be taken up.
- Journal entry must include the discount and the adjustment for GST input tax credit.
- EFT details must be included.
- The answer provided by the candidate must match the sample answers below.



## Payment Requisition Form

**Date:** 4/04/2021 **Total Amount of Payment:** \$ 426.32

**Payee Name:** Bayside Wholesale

**Bank Account Name:** Bayside Wholesale  
**BSB No:** 457-895  
**Account No:** 4.3E+07  
**Details of payment (Invoice numl** INV 5710-21-112

**Journal entry to record payment**

GL account name to be used to record transaction	Debit	Credit
Accounts Payable Control	437.25	
Discount Received		9.94
GST Input Tax Credit		0.99
Subsidiary Ledger - Bayside Wholesale	437.25	
Cash at Bank		426.32

**Requested by:** Students Name **Students Signatu** Students Signature

**Authorised by:** Melissa Murray **Signature:**

Date:

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

### Fragrance Importers

- No discount applies.
- The payment date must be Tuesday, 13 April 2021, 30 days from the invoice date.
- EFT details must be included.
- The answer provided by the candidate must match the sample answers below.



# Payment Requisition Form

Date: 13/04/2021

Total Amount of Payment: \$ 3397.90

Payee Name: **Fragrance Importers**

Bank Account Name: **Fragrance Importers**

BSB No: 002-918

Account No: 267577

Details of payment [Invoice number] INV 1028829

Journal entry to record payment

GL account name to be used to record transaction	Debit	Credit
Accounts Payable Control	3397.90	
Subsidiary Ledger - Fragrance Importers	3397.90	
Cash at Bank		3397.90

Requested by: **Students Name**

Students Signature: *Students Signature*

Authorised by: **Melissa Murray**

Signature:

Date:

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

Hamilton Smith Pty Ltd

- No discount applies as the payment was not made in March 2021.
- The payment date must be Monday, 03/04/2021.
- EFT details must be included.
- The answer provided by the candidate must match the sample answers below.



# Payment Requisition Form

**Payment Date:** 3/04/2021

Total Amount of Payment: \$ 832.70

**Payee Name:** Hamilton Smith Pty Ltd

**Bank Account Name:** Hamilton Smith Pty Ltd

**BSB No:** 017-965

**Account No:** 1479931

**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:**

**Date:**

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

## James & Son

- Two late fees must be included in the payment. [\$44.38 – Invoice 38201788 & \$28.17 Invoice 38201826]
- Payment is overdue and must be paid immediately and dated 01/04/2021.
- EFT details must be included.
- The answer provided by the candidate must match the sample answers below.



# Payment Requisition Form

**Payment Date:** 1/04/2021

**Total Amount of Payment:** \$ 2419.95

**Payee Name:** James & Son

**Bank Account Name:** James & Son

**BSB No:** 123-877

**Account No:** 987655

**Details of payment (Invoice number)** INV-38201826 + 2 x late payment fees

## Journal entry to record payment

GL account name to be used to record transaction	Debit	Credit
Accounts Payable Control	2419.95	
Subsidiary Ledger - James & Son	2419.95	
Cash at Bank		2419.95

**Requested by:** Students Name

**Students Signature:** Students Signature

**Authorised by:** Melissa Murray

**Signature:**

**Date:**

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

## Task 3 Role Play

### Candidates Instructions

This task is a role play. To complete this task, you will need to access the following:

- Invoices
- Statements.
- Email sent to Melissa Murray in Task 1

The role play/meeting must include at least two (2) other participants, must not exceed ten (10) minutes in duration and must address all elements of the Observation Checklist below.

For this assessment, you will role-play Patresia Florence, a trainee accountant with Ace Finance. You must participate in a role-playing meeting with two other people. They may be resourced using one of the following options:

1. Two peers who you are already working within the industry your qualification relates to.
2. Two fellow students. One will play the role of Melissa Murray the other will play the role of Simon Page.

Please contact your fellow students via the Discussion Forum and coordinate your role play with them directly.

If you are unable to find two participants to play the roles, contact your assessor via the Discussion Forum, who will discuss options for pairing up with other students to complete this task.

#### Option 1: Peer participants

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

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

#### Option 2: Fellow student participants

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 providing their name and job title to inform consent.

*"This session/presentation is being recorded for assessment purposes for my course with Colab. 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.

## Instructions to Candidate

You will play the role of Patresia Florence, a trainee accountant with Ace Finance. Ace Finance has been engaged by Melissa Murray, owner of Mel's Makeup Pty Ltd, to assist in managing their bills and investigating some invoicing discrepancies. You have been assigned this work by your manager Andrew Back.

In this task, you will participate in a role play meeting with two other people, Melissa Murray and Simon Page. Melissa Murray authorises the payment of Mel's Makeups supplier invoices. Simon Page is the Product Manager at Mel's Makeup and responsible for ordering stock, resolving invoicing discrepancies and approving or declining invoices for payment.

Melissa Murray has reviewed the March Creditor Statements and the Payment Request Forms you have prepared. She has identified discrepancies between the amount owing on some of the statements and the payment amount on the Payment Request Forms. She has asked to meet with you to discuss this. Simon Page, the Product Manager, has also been invited to join the meeting.

### Before the meeting

Familiarise yourself with Mel's Makeups' Accounts Payable Policy and Accounts Payable Payment Procedure. Access and review the following:

- Invoices
- Statements
- Email sent to Melissa Murray in Task 1.
- Payment Request Forms prepared in Task 2

### During the meeting

During the meeting, you must:

1. Explain to Melissa Murray why the balance due on the March statement is different to the amount listed for payment on the Payment Request Form for the following creditors:
  - Bayside Wholesale
  - Fragrance Importers.
2. Ask Melissa Murray to authorise the payment of the creditors as per the Payment Request Form.
3. Escalate the discrepancy on the statement from Bayside Wholesale by asking Simon Page to confirm if some of the items listed on invoice 5710-21-114 from Bayside Wholesale were not delivered and confirm if the supplier was notified and when.
4. Suggest how the discrepancy with invoice 5710-21-114 from Bayside Wholesale can be rectified as per Mel's Makeup's Accounts Payable Policy.
5. Address all elements of the Observation Checklist below.

Observation Checklist Criteria
The student must:
<ul style="list-style-type: none"><li>• Follows accepted communication practices and protocols to liaise with others.</li></ul>
<ul style="list-style-type: none"><li>• Participated in verbal exchanges and used questioning and active listening to convey and clarify information and instructions.</li></ul>
<ul style="list-style-type: none"><li>• Escalate discrepancies in statements to the supervisor, where required.</li></ul>
<ul style="list-style-type: none"><li>• Request authorisation for payment from designated personnel.</li></ul>

- Followed organisational policies and procedures relevant to the work role.

## Participant 1 (Melissa Murray) - role-play context and role outline

You will play the role of Melissa Murray, owner of Mel's Makeup. You have engaged ace Finance to assist in managing your account's payables. Patresia Florence, a trainee accountant with Ace Finance, has been assigned this work. She has recently checked your February and March supplier statements to account for and reconcile invoices, payment receipts, adjustment notes and discounts applied to your creditor accounts. She has also prepared Payment Requisition Forms for all creditors with outstanding balances at the end of March.

You have reviewed the March Statements and the Payment Requisition Forms and identified the balance due on the March statement is different to the amount listed for payment on the Payment Request Form for the following creditors:

- Bayside Wholesale
- Fragrance Importers.

You have requested a meeting with Patresia to discuss this. Simon Page, the Product Manager at Mel's Makeup and responsible for ordering stock, resolving invoicing discrepancies and approving or declining invoices for payment, will also attend the meeting.

### Before the meeting

Familiarise yourself with Mel's Makeups' Accounts Payable Policy and Accounts Payable Payment Procedure. Access and review the following:

- Invoices
- Statements
- Copy of sent to Melissa Murray from Patresia Florence.
- Payment Request Forms

### During the meeting

During the meeting, you must:

1. Ask Patresia Florence why the balance due on the March statement is different to the amount listed for payment on the Payment Request Form for the following creditors:
  - Bayside Wholesale
  - Fragrance Importers.
2. When asked by Patresia Florence, authorise payment of all creditor's invoices as per the Payment Request Forms.

During the meeting, the student must address all elements of the Observation Checklist below.

Observation Checklist Criteria
The student must:
<ul style="list-style-type: none"> <li>• Follows accepted communication practices and protocols to liaise with others.</li> </ul>
<ul style="list-style-type: none"> <li>• Participated in verbal exchanges and used questioning and active listening to convey and clarify information and instructions.</li> </ul>
<ul style="list-style-type: none"> <li>• Escalate discrepancies in statements to the supervisor, where required.</li> </ul>



- |  |
|--|
| <ul style="list-style-type: none"><li>• Request authorisation for payment from designated personnel.</li></ul>               |
| <ul style="list-style-type: none"><li>• Followed organisational policies and procedures relevant to the work role.</li></ul> |

## Participant 2 (Simon Page) - role-play context and role outline

You will play the role of Simon Page, the Product Manager at Mel's Makeup. Your job includes ordering stock, resolving invoicing discrepancies and approving or declining invoices owner of Mel's Makeup.

In this task, you will participate in a role play meeting with two other people, Melissa Murray, owner of Mel's Makeup and Patresia Florence, a trainee accountant with Ace Finance. Melissa Murray has engaged ACE Finance to assist in managing their bills and investigating some invoicing discrepancies.

Patresia Florence has recently checked Mel's Makeups February and March supplier statements to account for and reconcile invoices, payment receipts, adjustment notes and discounts applied to creditor accounts. She has identified a discrepancy between the stock received from Bayside Wholesale Invoice 5710-21-114 dated 12/03/2021 and the amount of the invoice shown on the statement.

Mel's Makeup's Accounts Payable Policy contains the following information:

*Only invoices and payment requisitions that are properly approved will be processed for payment.*

*At the store level, each invoice is verified by the person who placed the initial order (requisitioner) before forwarding it to the Accounts Payable Officer.*

*If an error is identified by the Accounts Payable Officer, this should be discussed with the Product Manager, who will assist in resolving the discrepancy and approving or declining the invoice for payment. If required, to ensure accurate records are maintained, the Accounts Payable Officers must contact the supplier and request an amended invoice.*

*Once an invoice is received, the Accounts Payable Officer must check the validity of the invoice. This is achieved by matching the invoice with the purchase order. If, for whatever reason, an invoice does not match the purchase order, payment should be stopped pending further information. The Accounts Payable Officer should seek further clarification from the person requisitioning the stock and then liaise with the supplier to request an amended invoice.*

*Once an invoice is approved, a payment requisition is generated. All requisitions should be accompanied by supporting documentation, coded and approved. Missing supporting documents, coding, or approvals will delay processing the payment requisition. Overdue payments must be scheduled for payment immediately.*

## Before the meeting

Familiarise yourself with Mel's Makeups' Accounts Payable Policy and Accounts Payable Payment Procedure. Access and review the following:

- Invoices [Bayside Wholesale Invoice 5710-21-114 dated 12/03/2021]
- Statements [Bayside Wholesale March Statement]

### During the meeting

1. When asked by Patresia Florence, confirm stock listed on invoice 5710-21-114 from Bayside Wholesale dated 12/03/2021 was missing from the order.
2. Confirm Sam, the distribution supervisor at Bayside Wholesale, was notified of the on 13/03/2021, which was within the notification time period. [Incomplete orders or damaged stock must be notified within two days of delivery.]
3. Come to an agreement with Patresia Florence on what action needs to be taken to rectify the discrepancy with invoice 5710-21-114 from Bayside Wholesale as per Mel's Makeup's Accounts Payable Policy.

During the meeting, the student must address all elements of the Observation Checklist below.


Observation Checklist Criteria
The student must:
<ul style="list-style-type: none"> <li>• Follows accepted communication practices and protocols to liaise with others.</li> </ul>
<ul style="list-style-type: none"> <li>• Participated in verbal exchanges and used questioning and active listening to convey and clarify information and instructions.</li> </ul>
<ul style="list-style-type: none"> <li>• Escalate discrepancies in statements to the supervisor, where required.</li> </ul>
<ul style="list-style-type: none"> <li>• Request authorisation for payment from designated personnel.</li> </ul>
<ul style="list-style-type: none"> <li>• Followed organisational policies and procedures relevant to the work role.</li> </ul>

### Observation Checklist

	Yes	No
During the meeting, students must demonstrate they have:		
Follows accepted communication practices and protocols to liaise with others.  <b>The candidate must demonstrate they have:</b> <ul style="list-style-type: none"> <li>• Introduced themselves to the other participants</li> <li>• Practice Active Listening</li> <li>• Respond appropriately</li> <li>• Used clear language</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
Participated in verbal exchanges and used questioning and active listening to convey and clarify information and instructions.  <b>The candidate must:</b> <ul style="list-style-type: none"> <li>• Explaining to Melissa Murray why the balance due on the March statement is different to the amount listed for payment on the Payment Request Form for the following creditors:</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>

<ul style="list-style-type: none"> <li>• Bayside Wholesale</li> <li>• Fragrance Importers</li> <li>• Eliciting confirmation from Simon Page, stock listed on invoice 5710-21-114 from Bayside Wholesale dated 12/03/2021 was missing from the order.</li> <li>• Eliciting confirmation from Simon Page, Sam, the distribution supervisor at Bayside Wholesale, was notified of the on 13/03/2021, which was within the notification time period. [Incomplete orders or damaged stock must be notified within two days of delivery</li> <li>• Come to an agreement with Simon Page on what action needs to be taken to rectify the discrepancy with invoice 5710-21-114 from Bayside Wholesale as per Mel's Makeup's Accounts Payable Policy.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Escalate discrepancies in statements to the supervisor, where required.</p> <p>The candidate must:</p> <ul style="list-style-type: none"> <li>• Escalate a discrepancy on the statement from Bayside Wholesale Invoice 5710-21-114 dated 12/03/2021 by discussing it with Simon Page.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Request authorisation for payment from designated personnel.</p> <p>The candidate must:</p> <ul style="list-style-type: none"> <li>• Request authorisation for payment of creditors invoices from Melissa Murray</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>
<p>Followed organisational policies and procedures relevant to the work role.</p> <p>The candidate must:</p> <ul style="list-style-type: none"> <li>• Come to an agreement with Simon Page, the Accounts Payable Officers will contact Bayside Wholesale and request an amended invoice 5710-21-114.</li> </ul>	<input type="checkbox"/>	<input type="checkbox"/>

## Task 4 Record Payments in Accounting System

	To:	Patresia Florence (p.florence@acefinance.com.au)
	From:	Andrew Black (a.black@acefinance.com.au)
	Subject:	Creditor Payments
	Date:	01/04/2021 4:35 pm
	File Attached:	<a href="#">A3_Excel Workbook</a>

Hi Patresia,

Melissa Murray has authorised the payment of the creditor invoices.

Could you please record the creditor's payments in Mel's Makeup's April Cash Payments Journal? Use the date listed in each Payment Request Form as the payment date. All payments were made by EFT.

I have attached [A3\\_Excel Workbook](#). Use Tab 4. April 2021 CPJ to complete this task.

Kind Regards,



Andrew Black  
Director – ACE Finance  
PO Box 298 Geebung Qld, 4220  
Phone: 1800 111 222

[www.ace.finance.com.au](http://www.ace.finance.com.au)

### MARKING GUIDE

The candidate must use [FNSACC322\\_03\\_Case Study\\_A3\\_Excel Workbook](#) to record the creditor's payments in Tab 4. April 2021 CPJ. The answer provided by the candidate must match the sample answers below.

