

RECORD, ORGANISE AND MAINTAIN WORKPLACE INFORMATION

REGIONAL AUSTRALIAN WORKFORCE DEVELOPMENT
"DRIVEN BY LOCAL INDUSTRY AND COMMUNITY"



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CONTENTS

→	1.	Introduction and how to use these materials	03
→	2.	Learning materials, what are these about?	04
	2.1	Employability Skills	04
→	3.	Identify records	05
	3.1	What sort of things should be included in physical records	10
	3.2	What sort of things should be included in financial records	14
	3.3	What sort of things should be included for legislative reporting requirements	18
	3.4	Filing systems	20
→	4	Collect and assess information	22
	4.1	What methods might be used for collecting information?	23
	4.2	It is important to collect only essential information	25
	4.3	Reviewing information needs	25
	4.4	Reviewing how information is organised and presented	25
	4.5	Reviewing how information is used/assessed for value	26
	4.6	Reviewing how information is maintained, updated and stored	26
	4.7	Identifying future information needs	27
→	5.	Research your ideal office	31
→	6.	Financial record keeping	35
	6.1	Process petty cash transactions	40
	6.2	Establish and maintain a cash book	41
	6.3	Goods and Services Tax (GST)	47
	6.4	WorkCover	48
	6.5	Manage invoices for payment to creditors	49
	6.6	Prepare invoices for debtors	50
→	7.	Being confident about your skill levels	53
→	8.	Assessment	55
→	9.	Bibliography and source material	56

1. INTRODUCTION

HOW TO USE THESE MATERIALS

This workbook relates to the recording, organising and maintaining of workplace information and is appropriate to people employed in a range of workplaces in the rural, regional and remote sectors of Australia.

Skills and knowledge developed will ensure your ability to record, organise and maintain workplace information is appropriate to your workplace and industry sector. Resources and activities provided are designed to develop your skills and provide formative assessments to monitor progress.

On successful completion of appropriate summative assessments provided by your Registered Training Organisation (RTO) will enable you to achieve competency in the unit applicable to your sector.

These student materials apply to the following industry sectors and units of competence.

Sector	Unit code	Unit name	
Business/Retail/ Services	BSBINM301A	Book 1	Organise Workplace Information
Resources and Infrastructure	RIIIMG301A	Book 1	Maintain Site Records
Primary Industries	RTE3904A	Book 2	Keep Records for a Primary Production Business
Community Services and Health	BSBINM301A	Book 1	Organise Workplace Information – can be completed as an elective unit



2. LEARNING MATERIALS

WHAT ARE THEY ABOUT?

The learning materials discuss issues related to recording, organising and maintaining workplace information including:

- Identify Records
- Collect and assess information
- Research your ideal office
- Being confident about your skill levels

2.1 EMPLOYABILITY SKILLS

The learning materials provide opportunities to develop and apply employability skills that are learnt throughout work and life to your job.

The statements below indicate how these processes are applied in the workplace related to recording, organising and maintaining of workplace information. In completing your daily work tasks, activities and summative assessments you must be able to demonstrate competent “employability skills” in the workplace.

Communication	<ul style="list-style-type: none"> • clearly communicating workplace information to others (verbal and non-verbal) • using numeracy effectively • complete incident and maintenance reports
Teamwork	<ul style="list-style-type: none"> • working as an individual and as a member of a team
Problem Solving	<ul style="list-style-type: none"> • using mathematics, including budgeting and financial management to solve problems • testing assumptions, taking into account the context of data and circumstances
Initiative and Enterprise	<ul style="list-style-type: none"> • being creative • identify potential improvements to working practice and conditions
Planning and Organising	<ul style="list-style-type: none"> • collecting, analysing and organising workplace data • planning information and documentation requirements • understanding basic business systems and their relationships
Self-Management	<ul style="list-style-type: none"> • taking responsibility
Learning	<ul style="list-style-type: none"> • applying learning to technical issues (e.g. learning about products) and people issues (e.g. interpersonal and cultural aspects of work)
Technology	<ul style="list-style-type: none"> • using IT to organise data • having a range of basic IT skills

3. IDENTIFY RECORDS

In every workplace you are required to identify and keep records. The records that you are required to keep will be determined by your job tasks. This workbook will discuss and provide examples and formative assessments for a range of commonly used records such as physical records, preparing and processing basic financial transactions, establishing and maintaining a cashbook and reconciling and preparing invoices.

In businesses, in the rural and regional sectors of Australia, the industry sectors can be quite varied. However the record keeping and administration requirements have many common factors related to the:

- types of records
- legislative requirements
- ethical standards
- technology and equipment used

Both the physical and financial records of the business are vital for planning purposes, meeting legislative requirements and the efficient operation of the business on a daily basis.

The following table demonstrates the common factors across these industries.

Industry/business	Daily records	Legislation/legal/compliance requirements	Ethical standards	Technology/equipment
Agribusiness	<ul style="list-style-type: none"> - phone calls - emails - memos - marketing/sales - ordering consumables/stock - production records - rainfall records - spray records 	<ul style="list-style-type: none"> - taxation - environmental - codes of practice - OHS - quality standards - site procedures - manufacturer's guidelines and specifications - Australian standards - Employment and workplace relations legislation - Equal Employment Opportunity/ Disability Discrimination legislation 	all business owners, managers and workers must apply ethical standards to their workplace	<ul style="list-style-type: none"> - answering machine - computer - email - fax machine - internet/extranet / intranet - photocopier - shredder - telephone
Business Services/ Retail	<ul style="list-style-type: none"> - phone calls - emails - memos - marketing/sales - ordering consumables/stock 	<ul style="list-style-type: none"> - taxation - environmental - codes of practice - OHS - quality standards - site procedures - manufacturer's guidelines and specifications - Australian standards - Employment and workplace relations legislation - Equal Employment Opportunity/ Disability Discrimination legislation 	all business owners, managers and workers must apply ethical standards to their workplace	<ul style="list-style-type: none"> - answering machine - computer - email - fax machine - internet/extranet / intranet - photocopier - shredder - telephone

Industry/ business	Daily records	Legislation/legal/compliance requirements	Ethical standards	Technology/ equipment
Community Services/ Health/ Childcare	<ul style="list-style-type: none"> - phone calls - emails - memos - marketing/sales - ordering consumables/stock 	<ul style="list-style-type: none"> - taxation - environmental - codes of practice - OHS - quality standards - site procedures - manufacturer's guidelines and specifications - Australian standards - Employment and workplace relations legislation - Equal Employment Opportunity/ Disability Discrimination legislation 	all business owners, managers and workers must apply ethical standards to their workplace	<ul style="list-style-type: none"> - answering machine - computer - email - fax machine - internet/extranet / intranet - photocopier - shredder - telephone
Resources/ Infrastructure	<ul style="list-style-type: none"> - phone calls - emails - memos - marketing/sales - ordering consumables/stock 	<ul style="list-style-type: none"> - taxation - environmental - codes of practice - OHS - quality standards - site procedures - manufacturer's guidelines and specifications - Australian standards - Employment and workplace relations legislation - Equal Employment Opportunity/ Disability Discrimination legislation 	all business owners, managers and workers must apply ethical standards to their workplace	<ul style="list-style-type: none"> - answering machine - computer - email - fax machine - internet/extranet / intranet - photocopier - shredder - telephone
Civil Construction/ Local Government	<ul style="list-style-type: none"> - phone calls - emails - memos - marketing/sales - ordering consumables/stock 	<ul style="list-style-type: none"> - taxation - environmental - codes of practice - OHS - quality standards - site procedures - manufacturer's guidelines and specifications - Australian standards - Employment and workplace relations legislation - Equal Employment Opportunity/ Disability Discrimination legislation 	all business owners, managers and workers must apply ethical standards to their workplace	<ul style="list-style-type: none"> - answering machine - computer - email - fax machine - internet/extranet / intranet - photocopier - shredder - telephone

By having a better understanding of what records to keep and how to keep records, you will gain the skills and knowledge to participate in your workplace more efficiently and effectively. You cannot rely on your memory, so you need to record your physical and financial transactions. Through this process we are able to:

- satisfy various legal requirements
- assist in preparation of tax returns
- to help management identify areas where efficiencies can be introduced
- enable management to monitor business, exercise control and make informed decisions
- use information from the past to plan for the future

It is important when considering implementing recording systems that they are simple, easy to use, effective and suit the business.

The 4 basic rules for record keeping are:

Useful — Don't waste your time keeping records you will never use.

Easy to use — Simple and neat to encourage you to use the system.

Accurate — Bad records can lead to poor decisions.

Compulsory — These are the records you are required to keep by law e.g. financial records for tax returns.

Have a look at the links below.

The PDF is from the company Penguin Management and is a simple explanation of the legislated requirements that every business must follow and keep records for. If you see that you have missed some record keeping requirements in your table after looking at this PDF then make amendments to your table.



Click here to download the PDF OR if you are using the printed resource –
<http://www.penguinaccounts.com.au/images/settingup.pdf>

This link takes you to the Australian Government web site which has many forms and record proformas for the small business. Unfortunately you need to log in and in some cases pay for the records. However it is still a useful link if you cannot find appropriate information elsewhere.



Click here to download the PDF OR if you are using the printed resource –
<http://www.ato.gov.au/businesses/content.asp?doc=/content/76494.htm>

This link takes you to Small Business WA and provides several sections about basic record keeping.



Click here to download the PDF OR if you are using the printed resource –
<http://www.smallbusiness.wa.gov.au/record-keeping-systems/>

3.1 WHAT SORT OF THINGS SHOULD BE RECORDED IN PHYSICAL RECORDS?

As previously stated both the physical and financial records of the business are vital for planning purposes, meeting legislative requirements, and the efficient operation of the business on a daily basis.

Physical records vary according to the particular business needs as well as legislative, compliance and standards requirements.

The physical records are relevant to the efficient and productive management of the workplace, so could be termed "Records for Management".



3.2 WHAT SORT OF THINGS SHOULD BE INCLUDED IN FINANCIAL RECORDS?

You have looked at physical records and know that they are vital for the good management of the business. Most employees are involved in physical record keeping to some extent.

Many of the financial records we keep are guided by what must be provided to satisfy legislative needs in the workplace as well as for keeping accurate financial records allowing us to understand how well the business is doing. You may not be involved in your workplace financial record keeping at a tax or BAS level, but it is still important for you to understand the basics of financial record keeping. If you understand the legal requirements you will be diligent and accurate in your recording of information that affects financial decisions for your part of the workplace. Financial records kept by the business are likely to include:

- cashbook (either physical or electronic)
- BAS/IAS/PAYG
- cash flow budget
- various balance sheets

The returns and reports able to be provided, to satisfy legislative requirements because records are kept, will include:

- income tax returns
- PAYG tax for employee
- BAS/IAS
- WorkCover
- employee superannuation records

So how are records kept? Since the introduction of GST the increased reporting requirements have ensured most businesses use an appropriate financial software program to keep records. The programs are also able to complete a monthly reconciliation for you and compile reports. The type of reports available would depend on the complexity of the software program.

Listed below are some common programs. Hyperlinks are provided to the website applicable to each program to provide more information:

- MYOB www.myob.com.au/business/customer-service-support-1258090781438
- Quicken <http://home.quicken.com.au/Pages/HomePage.aspx>
- Quick books <http://home.quicken.com.au/Pages/HomePage.aspx>
- Reckon <http://home.quicken.com.au/Pages/HomePage.aspx>
- Cash flow Manager www.cashflow-manager.com.au
- Phoenix www.agdata.com.au
- Agrimaster www.agrimaster.com.au



After researching the program on the web site and completing all of the sections, ask your workplace financial manager to create and print some demonstration reports from the actual program. It will be most useful to your understanding of the benefits of the program if you ask them to generate reports that are applicable to special program features you have identified above or those related to:

- cashbook (either physical or electronic)
- BAS/IAS/PAYG
- cash flow budget
- various Balance Sheets
- petty cash records

Please reassure the financial manager that you are not asking for actual business figures, but examples of reports generated by the program.

→ ACTIVITY 6

You are required to print 4 different reports, scan and attach them to this workbook. For each report complete a brief description as to how and why the report is used in the business.

Report 1 Name

How/why is the report used in the business

Report 2 Name

How/why is the report used in the business

Report 3 Name

How/why is the report used in the business

Report 4 Name

How/why is the report used in the business

3.3 WHAT SORT OF THINGS SHOULD BE INCLUDED FOR LEGISLATIVE REPORTING REQUIREMENTS?

Some legislative reporting requirements have already been discussed because they are related to financial records. These include:

- Australian Business Number (ABN)
- Business Activity Statements (BAS)
- Instalment Activity Statements (IAS)
- PAYG withholding
- Superannuation
- Taxation
- Work cover

Most businesses have other reporting and record keeping requirements that are legislated in addition to financial reports. Below are links illustrating reports appropriate to different standards and codes.

General information <https://www.sbr.gov.au/content/public/about>

Codes of Practice <http://codes.bli.net.au/Codes.asp>

Occupational Health and Safety <http://ohs.anu.edu.au/links/index.php>

JSA/Safe work method statements <http://www.safeworkaustralia.gov.au/Pages/default.aspx>

Australian standards <http://www.standards.org.au/DevelopingStandards/Standardsandthelaw.aspx>

Employment and workplace relations <http://www.deewr.gov.au/Pages/default.aspx>

Workplace licensing requirements <http://www.business.gov.au/Pages/default.aspx>

→ ACTIVITY 7

From the list of reports in 3.3 you are required to identify what legislated reporting requirements are appropriate in your workplace. List the reports below. If you use additional reports than those in the table then include them in your list.

My industry sector is:

Legislated reporting requirements in my industry are:

In addition to writing your list you are required to scan or attach a copy of a legislated report applicable to your workplace.

Write the name of the report you have scanned/attached here:

3.4 FILING SYSTEMS

Every business has filing to do and invariably multiple staff within the business need to be able to easily access information that is being filed.

It is important to everyone in your workplace that you are diligent about your filing responsibilities and properly follow the designated systems.

There are three main areas applicable to the majority of workplace filing systems:

- business records for financial management
- technical information for physical management
- personal information for OHS, employment, human resource management

There are many different filing systems that can be adopted including:

- alphabetic
- numeric
- subject
- geographic
- technical systems
- chronological

If business information is not easy to find, simple work can become a laborious chore. It is therefore important that the system used is:

- simple
- easy to set up new files
- easy to retrieve files
- easy for someone else to use

Have a look at the filing systems used in your workplace and remember that different filing systems may be used for different reasons. For example financial records are usually electronic yet the actual original invoices are held in paper files.

When looking at our recording systems we need to ask ourselves the following question:

- Why do I keep the records and how do I need to use the records in future?
- How long do I need to retain records?
- Who needs to access the records?



4. COLLECT AND ASSESS

INFORMATION

In sections 1 and 2 of this workbook you have been concentrating on identifying relevant records for the workplace and appropriate systems for filing. You will remember that the records have been applicable to 3 broad categories being:

- physical
- financial
- legislative

At this point you have looked at the type of records you need to keep in a business. Legal requirements dictate that certain records must be kept i.e. financial, employment, OHS. However, it is the personal decision of the business owner how those records are collected and stored and how information related to record keeping is disseminated.

Information is only useful if the right information is collected in the right format. The good news is there is a great quantity of information available from every workplace, associated industries and organisations. The bad news is that a lot of that information is of limited value to us. Increasingly every business receives more and more information and data. As workers or managers in a business, it is often difficult to know what information to absorb and what to screen out. As a basic criteria information must be:

- Accurate: Information is true and verifiable.
- Current: Information is applicable to the present time and/or needs of the business.
- Relevant: Information applies to the interests of the individuals who use it for the decisions they are facing.
- Specific: Information must contain concrete facts or answer specific questions.
- Understandable: People using the information must be able to understand it.
- Comprehensive: The information should include all the important categories within its scope of coverage.
- Comparable: The information presented should be of uniform collection, analysis, content, and format so that a user of the information can compare and contrast the various files.



4.1 WHAT METHODS MIGHT BE USED FOR COLLECTING INFORMATION?

Methods for collecting information may include:

- observation and listening
- file records
- individual research
- statistics and reports from other organisations
- producing reports from data collected in the business
- translating data from diaries and note-books
- professional data collection agency
- interviews with colleagues/customers
- questioning (in person or indirect) via questionnaires or face to face interview
- recruitment applications and other forms

The following section gives a more detailed description related to the most commonly used methods of information collection.

Questioning (in person or indirect) via questionnaires or face to face interview.

Questionnaires are useful when your audience is able to read and write, it is culturally appropriate and you have an engaged audience. Using a questionnaire without names on might help to ensure information is kept private.

Posted or emailed questionnaires can be sent out to a large number of people and are often used, but the response rate can be very low.

Hand-out questionnaires are inexpensive and good for getting immediate feedback e.g. you can ask people how they felt about training workshops or activities they've just completed. However if people are completing the questionnaires in front of you, they may feel they have to give answers they think you want.

Questions in person are a set of questions designed to gather information and are often done as a phone survey. People are more likely to agree to take part if they are contacted initially and a suitable time is agreed on. These types of interviews allow for questions on more complex issues, ensures the interviewee understands the questions and can provide a lot of detailed information. This method is excellent when the interviewee may have literacy or numeracy issues. However, one of the biggest negative factors can be where people have hearing difficulties or don't speak your language very well.

File records, individual research, statistics and reports from data collected in the business, translating data from diaries and note-books.

Documentation or on-going record keeping (e.g. checklists, journals, etc.) that provides details relevant to the workplace are always good if they are consistently kept and accurate. This is by far the most useful method for collecting workplace progress data. Once established there is minimal cost and it is easy to use and analyse.

Professional data collection agency, statistics and reports from other organisations.

Other data sources can include information collected outside the workplace (e.g. public records, industry records). This information can be useful for comparisons and benchmarks to your own workplace performance. This data has already been collected so you don't have to do all the work to gather information but you need to check if you need permission to access this information. Also make sure that the information has been collected reliably and is actually relevant to your needs.

→ ACTIVITY 9

What records are kept in your workplace that are assessed and used for submitting returns or for making business decisions. Provide 5 examples applicable to your workplace.

What is the record	How is it assessed	What compliance requirements are met by completing reports	What business improvements may be achieved by assessing the data
Income and expenditure	All financial data is inputted to a financial record system. Reports are generated from the system.	Data is produced to complete BAS returns and tax returns.	Improvements may be made to: <ul style="list-style-type: none"> - cash flow - marketing strategies - products and services

4.2 IT IS IMPORTANT TO COLLECT ONLY ESSENTIAL INFORMATION

The information collected must be accurate and useful or the workplace will not gain value from the activity. Also the people involved in collecting or giving the information will become disenchanted with the work involved if they cannot see value in the process. The best way to ensure that appropriate information is collected, is to be sure that you are clear regarding what you need in the first place.

Some questions that need to be answered in determining information needs may include:

- Do you require quantitative, qualitative or both types of information?
- Do you need individual or group opinions?
- Can the data be source from existing records?
- Do you need current or historical information?

4.3 REVIEWING INFORMATION NEEDS

Never assume that the information that has been collected previously is still relevant. Confirming information needs prior to a new collection process should be a principal goal. Unfortunately, this stage doesn't often get the attention it deserves. As a rule of thumb, never assume anything and always check with the appropriate people that you are collecting the correct data.

Questions that may be asked to ensure the appropriate information is collected could include:

- Are the right questions being asked in a questionnaire or survey?
- What sources of information could be explored?
- How is the information to be collected?
- What search techniques could be used?
- What technology could be used?
- Is this information current?
- Is the information relevant?

4.4 REVIEWING HOW INFORMATION IS ORGANISED AND PRESENTED

In completing a review of the usefulness of data it is important to include how the information was organised and presented.

Appropriate questions to ask include:

- Did it suit the recipient needs and allow them to make the best decisions?
- Was the information clear and presentation appropriate?
- Was the information organised in a way that allowed it to be easily found and accessed or did people have trouble accessing it?
- How might information be better organised and presented in future?

4.5 REVIEWING HOW INFORMATION IS USED/ASSESSED FOR VALUE

You have looked at how the information is organised and presented. This means that you are assessing the appropriateness of the information up to the point of handover. It is also important to review how the material is used and how valuable it has been to the workplace in supporting decisions.

Questions that should be asked for when seeking feedback include:

- Was it used to its full potential by all interested parties?
- Who used the information?
- Will there be other users of this information in the future?
- How was the information used?
- How could the information be used better?
- Did information clearly articulate what the recipient needed to know?

4.6 REVIEWING HOW INFORMATION IS MAINTAINED, UPDATED AND STORED

A business will need information, surveys and data more than once. This means that it is important to review how data is maintained and updated as re-collecting information is wasteful of time and resources.

Based on the fact that a successful workplace is an efficient workplace, you must review whether the maintenance and updating process is easy or time consuming.

Ask the following questions:

- Does the information need regular updating or is it a one-off snapshot?
- Who is responsible for updating the information?
- How could information updates be improved in the future?
- Was information stored / filed appropriately and easy to locate/retrieve?

If your review finds that information was difficult to locate and access, then you know storage could be a problem.

Ask the following questions:

- On what system was the information stored?
- Was the storage tool appropriate for the type of information?
- Who needed to access this information?
- How was the information backed up?
- Have advances in technology provided a cheaper backup medium than is currently being used?
- Is information stored off-site as well as on-site for risk management purposes?



4.7 IDENTIFYING FUTURE INFORMATION NEEDS

One of the most important facts about collecting appropriate information is to remember that the information needs of the business will change with time. This can be due to many different reasons including changes in technology, new directions for the business, a change of customers or increased competition e.g.

- A business once relied on personal contact with its customers but now distributes feedback forms through the post.
- A bookshop now sells books over the Internet and keeps records of all customers' credit details.
- Due to increased competition, an organisation needs more regular information from customers about their needs.
- An organisation's production has increased and it now needs a bar code on its products to assist distribution.

Clearly all of the situations above require different types of information to be collected and updated than that which was used in the past. Identifying what information will be required should be determined by an information needs analysis so that the workplace can pro actively plan for the future. A needs analysis asks several questions:

- What information do we have now?
- What information do we want to have for the short, medium and long term?
- What type of information is needed?
- Are there any concerns about sharing information?
- How is current data obtained and used and should the source base be widened for the future?
- What information might be available in the next three to five years?
- How quickly might information be needed in the future and what would be the best way of ensuring needs are met on time?
- How can the organisation ensure information it receives and provides is of consistently high quality?

→ ACTIVITY 9

In the table completed for Activity 9 you listed 5 examples of records kept in your workplace, why they are kept and how they are used. After reading sections 3.2 to 4.7 suggest a way that each of the records can be improved. The improvement suggested must be appropriate to your business.

Record 1 – My improvement suggestion is:

Why will this suggestion be useful to the business

Record 2 – My improvement suggestion is:

Why will this suggestion be useful to the business

Record 3 – My improvement suggestion is:

Why will this suggestion be useful to the business

Record 4 – My improvement suggestion is:

Why will this suggestion be useful to the business

Record 5 – My improvement suggestion is:

Why will this suggestion be useful to the business

The activities completed to date have been about extracting information from files or records that your workplace keeps. The other major method of collecting information is by verbal questions. Sometimes collecting information by verbal questions can be very difficult if you don't have the right skills.

→ **ACTIVITY 10**

Describe a time you had to interact with others to collect information.

What interpersonal skills did you use and how would you rate your success in using these skills to obtain the information that you needed?

What areas do you think you should focus on improving?

What training will you suggest to your supervisor so that you improve your ability to collect appropriate information verbally

5. RESEARCH

YOUR IDEAL OFFICE

The workplace must operate efficiently to achieve the best outcomes for the business. Just think about the many functions that must be achieved in your workplace and how that translates into technology and systems required for an efficiently functioning office.

Information maintained by an office could include:

- verbal or written and graphical instructions, signage, work schedules/plans/specifications, work bulletins, charts and hand drawings, memos, material safety data sheets (MSDS) and diagrams or sketches
- safe work procedures /OH and S records
- regulatory/legislative requirements pertaining to the business
- manufacturers' specifications and instructions
- organisation work specifications and requirements
- instructions issued by authorised organisational or external personnel
- relevant Australian Standards, Quality Assurance standards i.e. building codes, child welfare
- staff wages, HR records
- records related to the environment i.e. chemical application

Just making a list like this demonstrates how many files and records a workplace needs to keep. It is also important your office is somewhere that is going to be comfortable, making it an inviting environment to complete your work. Administration work is becoming more demanding on our time as our own expectations and legal obligations become greater.

In the table on the previous page you have thought about what systems could be used in your ideal office. Now you have a chance to list furniture and equipment that can improve an office environment. In planning your office think about:

- ergonomics (of your office furniture)
- noise
- lighting
- ventilation/temperature control
- fire safety
- conservation factors e.g. conserving energy and paper
- technology/equipment
- systems to maintain information in accordance with organisational requirements

→ **ACTIVITY 12**

Designing your ideal office

Look at the hyperlinks provided giving ideas for office furniture, layout, equipment, lighting etc. From these links or other sources of your own you are required to list everything that you would have in your ideal office space. Look at all of the categories on the previous page to make sure you list everything you need. The best part about this activity is that you don't have a budget!! Just have fun making sure you include everything you need in your ideal office. Remember this is about the "big stuff". You don't need to worry about staples, paperclips, pens and paper!

http://www.ikea.com/ms/en_US/rooms_ideas/office/download1.html

http://progressiveoffice.com.au/office_furniture.htm

http://www.officeworks.com.au/retail/landing/furniture_and_tech_selector.html?&s_kwcid=TC|9186|online%20office%20furniture||S||5435490865

6. FINANCIAL

RECORD KEEPING

As previously discussed in this workbook an important part of workplace record keeping is the management of the financial records. Do you know what is required for a financial record keeping system in an efficient agribusiness? What systems and equipment could be used?

Often the systems and equipment required are determined by the financial records that need to be kept e.g. taxation and auditing requirements would include accurate records of all business assets, liabilities, income, expenses and entitlements to be analysed by an accountant for compliance purposes.

The following hyperlink and copied page is from the Australian Government Taxation Office Site. It is a good source of current information about many aspects of financial record keeping for the primary producer.

<http://www.ato.gov.au/businesses/>

Record keeping in the primary production industry

This fact sheet sets out what records you need to keep for your daily business transactions if you are a primary producer.

What does a typical primary production record keeping system look like?

Income records

- Use pre-numbered invoices. This helps keep track of all goods and services sold and monitor outstanding accounts.
- Keep Recipient Created Tax Invoices (RCTIs) issued to you in a systematic manner i.e. by date order or in alphabetical order.
- Regularly update and summarise income into a cash receipts book.
- Maintain a filing system to keep track of paid and unpaid accounts.
- Perform bank reconciliations between bank statements, invoices issued, RCTIs received and cash receipts book at least monthly.
- Keep records of any elections or estimates made.

Expense records

- Make payment of expenses by cheque or bank transfer. This helps keep track of allowable deductions.
- Use separate bank accounts for business and personal use.
- Use a petty cash system to keep track of minor cash expenses.
- Record payments to contractors in a secondary record such as a cash payments book. You will need a valid tax invoice if the contractor is registered for goods and services tax (GST) and you wish to claim an input tax credit.
- If a supplier (including a contractor) does not provide you with an Australian Business Number (ABN) you must withhold 46.5% from the payment. Otherwise you can ask for a Statement by a Supplier (NAT 3346) and you should keep a copy for your records.
- Maintain a filing system to keep track of paid and unpaid accounts.
- Keep invoices and file in a systematic manner to keep track of paid and unpaid accounts.
- Keep documentary evidence to substantiate business expenses. For example, you may need to show how you calculated the business use of your motor vehicle expenses by keeping a log book or other types of documentation depending upon what method you choose.
- Update and summarise expenditure into cash payments book using cheque butts and invoices regularly.
- Perform bank reconciliations between payments, bank statements and cash payments book at least monthly.
- Keep records of any elections or estimates made, for example, private use of business assets.

Employee records

Ensure a Tax file number declaration (NAT 3092) is completed for each employee when they commence employment. One copy is retained for your records and the other copy forwarded to the Tax Office. Make payments of wages by cheque or bank transfer. This helps keep track of your wages expenses. Record payments to employees in a wages book on a regular basis.

The wages book should include such details as:

- name of employee
- hours worked
- pay rate
- gross payment
- net payment
- amount withheld, and
- superannuation contributions paid.

For superannuation guarantee payment purposes, records need to show for each employee/contractor:

- name of superannuation provider
- amount of superannuation paid and how you worked out that amount (also keep records of any information that helped you work out the amount of superannuation you paid – this may include advice from trustees of superannuation funds to which you're making payments)
- dates when contributions were made, and
- if you ever incur a superannuation guarantee charge, you also have to keep records of the amount you paid and how you worked out that amount.

The records you have to keep may differ depending on whether or not you pay superannuation under an award. This may include reporting your superannuation payments on your employees' payslips. For more information, visit <http://www.deewr.gov.au/workplacerelements/Pages/default.aspx>

For choice of superannuation fund purposes, you need to maintain records that show you have offered your eligible employees a choice of superannuation fund. These records include:

- evidence that shows you provided the Standard Choice form to all your eligible employees
- the written information your employees provide when they nominate a fund
- receipts or other documents issued by the fund showing you have made superannuation payments for your employee to their chosen fund
- confirmation that your fund meets the insurance requirements, and
- details of employees who do not have to be offered a choice of superannuation fund.

For fringe benefits tax purposes records need to show:

- the taxable value of each fringe benefit provided to each employee
- the method of allocating the taxable value of a fringe benefit provided to two or more employees for reportable fringe benefits purposes, and
- that 100% of the taxable value of the benefits (other than excluded fringe benefits) has been allocated to employees in their payment summaries.

Our first financial tool is the cash flow budget

The cash flow is one of the most useful financial tools for any business. It monitors the asset of cash, it is useful in calculating profit but it is not necessarily profit itself. The cash flow can be checked periodically against actual cash movement. This can highlight variances which need to be investigated and changes that should be made.

It is best to use a production year for a cash flow than a tax year as it makes comparisons much easier. It shows the timing of cash in and out, and it also shows at the end of the year where the money has gone.

A cash flow budget is much easier to put together if you use a computer based system. Most of the financial programs used in agribusiness have a cash flow as part of the program making it a very simple process to update the budget with actuals as the year progresses. It also allows you to print various records as well as produce an optimistic budget, a pessimistic one and a realistic one to compare.

A typical farming system such as Phoenix can do this. However for the purposes of this workbook, you will create cash flows using Excel spreadsheets.

Do you know how a cash flow is created?

Clearly the cash flow needs to be as accurate as possible. Information comes from the cashbook, paddock records and plans, previous cash flows, experiences and assumptions. So, what do you need to do:

- Decide on the plan for the current year, what you will do and when, as this will determine the data you need for the cash flow.
- Review last years operations and cash flow. Try to find anything that is out of the ordinary, or may have been a problem.
- Cost out the plan for this year. Prices can be obtained from last years cashbook and cash flow and also from resources such as “The Farm Business Planner”.
- The cash flow is a flexible tool and you should use average annual estimates of production, conservative estimates of prices and high estimations of costs.
- Enter income and expenses into the cash flow sheet to find a monthly surplus/deficit and include estimated overdraft interest if applicable.
- Fine tune the budget to be as close to your expectations as possible.

As the year progresses the cash flow should be monitored against actuals and adjusted to suit climate and changes in prices.

→ ACTIVITY 13

You are required to prepare a cash flow budget for an agri-business using the following information. Prepare the cash flow using the blank Excel spreadsheet provided and the information below.

BALANCES

Set up your cash flow budget to run from January 2011 until December 2011

Please give your cash flow budget a heading that reflects:

- The type of record (Cash Flow Budget)
- Name of the Business
- Period of the Cash Flow Budget

The Opening Balance at the start will be -\$120,000. (Please note this is a negative amount)

EXPECTED INCOME

The expected income for the business is as follows. You are required to calculate some of the totals yourself.

Wheat Sales

Expecting to receive payment for:

650 tonne in January, @ \$100/t
350 tonne in February, @ \$100/t
200 tonne in September, @ \$200/t
135 tonne in December, @ \$200/t

Barley Sales

235 tonne in January, @ \$200/t

Bean Sales

275 tonne in September, @ \$200/t

Lamb Sales

70 head in January, @ \$100/hd
25 head in February, @ \$100/hd
280 head in August, @ \$125/hd
100 head in September, @ \$120/hd
300 head in October, @ \$80/hd

Wool Sales

3400 kg wool in April, @ \$5/kg

Off Farm Income

\$10,000 per month

EXPECTED EXPENSES

The expected expenses for the business are as follows. You are required to calculate some of the totals yourself.

Bank Fees \$70/mth

Cartage

534 sheep @ \$5/hd, payable in February
2160 sheep @ \$2.50/hd, payable in October
605 cattle @ \$10/hd, payable December

Chemicals

\$11700 payable February
\$8300 payable April
\$9700 payable July
\$13010 payable September

Fuel and Oil

18750 litres @ \$1.20/lt, payable April
5600 litres @ \$1.00/lt, payable July
11200 lt @ 1.25/lt, payable October

Crop Insurance \$9700 in January

Property Insurance \$12600 in February

Postage \$20/mth

Stationery \$30/mth

Wages \$4500/mth

You are required to enter the data given into the blank Excel spreadsheet. The formulas for the spreadsheet have been entered for you. Do NOT alter the formulas as these are needed to calculate the totals and balances. DO NOT work them out yourself (you may check them to ensure you have the correct formula, but in the cash flow spreadsheet, you must use the locked formulas). If you would like to learn how to work out and enter Excel formulas so you can set up your own spreadsheets, you are encouraged to go to the following sites:



Click here view video "Introduction to Excel"

OR if you are using the printed resource, enter the address below into your web browser.
<http://www.youtube.com/watch?v=FNPN56MT1Kk&feature=channel>



Click here view video "Working with Formulas"

OR if you are using the printed resource, enter the address below into your web browser.
<http://www.youtube.com/watch?v=1bm6c00JFTg&feature=related>

These are American You Tube sites but demonstrate creating a spreadsheet using formulas in a simple way.



Click here to download a blank excel template that has formulas already calculated

OR if you are using the printed resource, enter the address below into your web browser.
<http://www.regionalskillstraining.com/sites/default/files/content/CashFlowForecast%2012Months%20set%206.xls>

6.1 PROCESS PETTY CASH TRANSACTIONS

What do you do about small amounts of cash that are spent on business items. It is easy to forget about them but why not record them. They are a legitimate business expense. It is simple to introduce a petty cash book or a petty cash section in your financial records. In addition you need to keep actual invoices showing what the cash was spent on i.e. postage, fuel, shearing food.

Petty cash items for January 2011

Opening Balance in Petty Cash		\$23.50
5 Jan	Stamps	\$5.00
15 Jan	Postage	\$2.20
18 Jan	Stock Journal	\$1.10
18 Jan	Photocopy Paper	\$6.05
20 Jan	Fuel	\$16.50
20 Jan	Screws	\$5.50
20 Jan	Postage	\$3.30
25 Jan	Funnel	\$2.42
25 Jan	Freight	\$3.30
26 Jan	Bolts	\$9.35
29 Jan	Pen	\$2.20
Income		
12 Jan	Cash for hay bales	\$50.00

→ ACTIVITY 14

Complete the spreadsheet below as a petty cash record using the data above. This time you are required to work out your own formulas. If you are unsure look at the You Tube tutorials on spreadsheets provided on page 39. Make sure you use the starting balance and correct formulas to determine your closing balance. Save your completed spreadsheet as part of this workbook.



Click here to download a blank excel template

OR if you are using the printed resource, enter the address below into your web browser.

<http://www.regionalskillstraining.com/sites/default/files/content/CashFlowForecast%2012Months%20formulas%20removed.xls>

6.2 ESTABLISH AND MAINTAIN A CASH BOOK

A cashbook documents the daily receipts and payments of the business. It may be created and maintained manually and/or electronically.

Cash books record your purchases and expenses, sales and receipts. You can record all business transactions, whether it be by cash, cheque, credit card, direct debit, direct credit or EFTPOS.

It is important you understand how to complete a cash book manually. You are then able to appreciate the process your computer and financial software program is using to process cash book data.

The Australian Tax Office suggests that it is good practice to use a cash book because it:

- records all receipts and payments whether by cash, cheque, credit card, direct debit, direct credit, EFTPOS or other payment or receipts method
- allows you to keep an eye on your cash flow, i.e., how much money is coming into your business and how much is going out
- helps you to track your receipts and expenses (including past transactions)
- enables you to provide the Tax Office with a complete record of most of your business transactions
- ensures you have the records you need to complete your activity statements and annual income tax return, and for any other reporting obligations

When setting up a cash book you will need to set up a payments book and a receipts book. You will have several columns in your cash book, so you can set up categories which are relevant to your business.

For example, in the payment section you may need to separate crop expenses from stock expenses. Some other examples, are:

- office expenses
- machinery repairs and maintenance
- utilities (water, electricity, telephone)

On the income side you may like to see how much your wheat income is compared to contracting. Some other examples are:

- legume income
- hay income
- stock sales
- personal income

You will also need a column to split private from business. It is a good business practice to have separate bank accounts for personal and business purposes.

List of income and expenses for July 2010

Description	Income	Expense
350 tonne wheat @\$175/tonne		
275 tonne barley at \$150 tonne		
100 lambs @100/head		
Off farm income \$5000/month		
Wool-1000kg @ \$5/kg		
Bank fees \$75/month		
Cartage 100 lambs @ \$5/head		
Chemicals \$9700		
Fuel-5600 litres @ \$1.10/lt		
Crop insurance \$9700		
Property Insurance \$12600		
Postage \$20/month		
Stationary \$30/month		
Wages \$4500		

At the end of each month, a bank reconciliation is required to ensure cash book entries balance with the bank statement. The reconciliation will include all financial activity for the month including income from debtors, expenses incurred from creditors, wages etc.

If you do not have a bank statement mailed to you on a regular basis you can request the bank change its bank statement cycle to one that suits you or you can access statement details from the bank website. You will need to register with your bank to have internet access to your bank accounts.

To complete a reconciliation you will need the following information:

- bank statement
- cash-book
- electronic bank transfer records
- cheque stubs
- deposit book/slips

There are two parts to completing reconciliation:

- You work out what the bank balance is according to your cash records.
- You then take the bank balance according to your bank (bank statement), which will rarely be the same, and reconcile the 2 records to match. Just a hint - don't assume the bank is always right!!!

So the steps to completing a reconciliation are:

1. Compare the bank column in the cash receipts book (and the deposits not credited on the previous reconciliation) with the credit column on the bank statement — tick the items that match.
2. Any amounts in the cash receipts book that have not been ticked should be shown on the reconciliation statement as deposits not credited —these should only be for receipts written at the end of the month.
3. Compare the bank column in the cash payments book (and the unpresented cheques from the previous reconciliation) with the debit column on the bank statement — tick the items that match.
4. Any amounts in the debit column of the bank statement that have not been ticked should be entered into the cash payments book.
5. Any cheques in the cash payments book, (or on the previous reconciliation) that have been ticked should be shown on the reconciliation statements as unpresented cheques. Occasionally cheques will not be presented for some months.
6. At this stage all items in the debit and credit columns on the bank statement should have been ticked.
7. Where there are minor differences between amounts on the bank statement and the cash book treat the figures as correct - otherwise investigate.
8. Total the cash receipts and payments and calculate the balance of the cash account.
9. Complete the bank reconciliation.

Some of the reasons why the bank statement and the cash account may not agree:

- When the bank statement is received, the direct bank transactions have not been included in the cash book (e.g. bank charges, direct deposits, interest).
- Items in the cash book have not been entered on the bank statement (e.g. unpresented cheques).
- The cheque butt or receipt amount is different in the cash book to the bank statement debit or credit.

→ ACTIVITY 16

Contact your lecturer/assessor and ask for the bank reconciliation exercise that is applicable to your job/industry sector. The reconciliation exercise will be provided to you in class or emailed if you are a remote student. The reconciliation exercise is part of your final summative assessment for this unit.

6.3 GOODS AND SERVICES TAX (GST)

On 1st July 2000, the Australian Government introduced a new tax system, part of which was the introduction of the Goods and Services Tax (GST). The majority of items and services for sale by businesses attract a 10% GST that is added to the price of the goods and services.

However there are some exceptions to this rule and the following have no GST:

- fresh food including fruit, vegetables, eggs, raw meat and chicken, milk
- some government levies, stamp duty on insurance, land transfers
- council rates, water rates and emergency services levies
- insurance claims
- accredited training

Items that are input taxed (no GST claimable on them) are:

- bank interest
- bank charges
- residential rental property income and expenses

If you have been charged or received GST and you are registered for GST, a separate column is needed to record these amounts, so you can complete a Business Activity Statement. Any business that is registered for GST must charge, collect, record and forward the GST to the ATO. However all businesses registered for GST may also claim back all GST paid out for business expenses from the ATO.

It is only the end user of goods and services who are not registered for GST that end up paying the GST.

The required BAS form is generated by the ATO and can be received by mail or electronically.

If you are registered to report monthly, you report and pay monthly, with payment due on the 21st of the following month.

Quarter One — Jul, Aug and Sep	Due 28 October
Quarter Two — Oct, Nov and Dec	Due 28 February
Quarter Three — Jan, Feb and Mar	Due 28 April
Quarter Four — Apr, May and Jun	Due 28 July

→ ACTIVITY 17

Complete the following GST exercise.



Click here to download an example of a completed BAS

OR if you are using the printed resource, enter the address below into your web browser.

<http://www.regionalskillstraining.com/sites/default/files/content/BAS%20Example%20set%206.pdf>



Click here to download your interactive BAS blank form to fill in

OR if you are using the printed resource, enter the address below into your web browser.

<http://www.regionalskillstraining.com/sites/default/files/content/BAS%20Blank%20form%20set%206.pdf>

Remember to attach all separate documents to your workbook when submitting for assessment.

The hyperlink below takes you to the ATO website. Scroll down to the bottom of the page for instructions on completing a BAS.

<http://www.ato.gov.au/businesses/content.asp?doc=/content/00182753.htm&page>

6.4 WORKCOVER

Employers need to register with WorkCover and submit a return on either an annual or monthly basis.

Employers have the following obligations:

- Pay the WorkCover levy to WorkCover corporation by the due date (the levy is calculated by the Workcover corporation)
- Notify WorkCover within 14 days of any amendments to registration details
- Return the end of year reconciliation statements
- Notify the appropriate claims agent when work related injuries occur
- Send all claims for compensation to your claims agent using the prescribed form
- Pay the first two weeks income maintenance to an injured worker
- Ensure a healthy and safe work environment

Refer to the WorkCover website in your State or Territory for further information:

WorkCover/WorkSafe ACT – http://www.worksafety.act.gov.au/health_safety

WorkCover NSW – <http://www.workcover.nsw.gov.au/Pages/default.aspx>

WorkCover QLD – <https://www.workcoverqld.com.au/>

WorkSafe Victoria – <http://www.worksafe.vic.gov.au/wps/wcm/connect/wsinternet/WorkSafe>

WorkCover SA – <http://www.workcover.com/site/home.aspx>

WorkCover WA – <http://www.workcover.wa.gov.au/Default.htm>

WorkCover Tasmania – <http://www.workcover.tas.gov.au/>

NT WorkSafe – <http://www.worksafe.nt.gov.au/>

→ ACTIVITY 18

Ask your employer the following questions about WorkCover and record your answers below.

What is the levy % your employer pays to WorkCover

Go to your appropriate state web site and attach the following forms to this workbook:

- Workers claim form
- Employer report form

6.5 MANAGE INVOICES FOR PAYMENT TO CREDITORS

Every financial recording system is made up of creditors and debtors.

Payments made to creditors = money paid where your business owes for goods or services rendered. It is extremely important that you reconcile any invoices in readiness for payment to creditors. Double check that amounts due are what you have received. If you are not sure of what was purchased then ask the person who was responsible for purchasing goods to check invoices before you make payment.

E.g. Bob goes to local stock agent and purchases 20 drums of chemical, then the invoice arrives with the amount being for 23 drums of chemical.

You have found an error or discrepancy on the invoice from the creditor. You need to contact the creditor and get errors corrected before payments are made. In addition you need to make sure you have been issued with a correct "tax invoice" as this is a requirement to be able to claim GST.

Let's now have a look at what systems you have in place with your business for processing invoices from creditors.

- check invoices are correct and meet the requirements for a tax invoice able to claim GST
- make sure you have adequate funds to pay invoice
- make payment of invoice

Once you have paid invoice what do you do with it?

- put date and method of payment, plus any payment reference on paid invoice
- file invoice according to your business requirements

6.6 PREPARE INVOICES FOR DEBTORS

Payments made to your business by debtors = money paid where your business is owed for goods or services rendered. You need to supply a tax invoice if there is GST charged on the sale. This lets the purchaser get a refund for that GST.

A tax invoice must contain specific information. There are two main combinations you would use in a primary production business.

Required details for tax invoices for taxable supplies payable \$1000 and greater (including GST):

- ABN of supplier
- full price (including GST) (for each supply)
- “Tax Invoice” prominently stated
- date of issue
- supplier’s name
- recipient’s name
- recipient’s address or ABN
- brief description of each thing supplied
- quantity of goods or extent of services supplied for each thing described.
- statement to the effect that the total amount payable includes GST for the supply or supplies, OR the total amount of GST payable

Required details for tax invoices for taxable supplies under \$1000 payable (including GST)

- ABN of supplier
- full price (including GST) (for each supply)
- “Tax Invoice” state prominently
- date of issue
- supplier’s name
- brief description of each thing supplied
- statement to the effect that the total amount payable includes GST for the supply or supplies OR the total amount of GST payable

To make it easier to issue invoices for your business, you may prefer to make all your invoices into tax invoices and use the pro forma for the tax invoices, for sales and purchases greater than \$1000. This way all possible information required is always supplied. Remember ..It is better to have too much information than not enough!

As a primary producer you will be likely to have “Recipient Created” tax invoices as part of your debtor records. These are relevant to primary producers as they have sales through pooled selling arrangements. It is necessary for the selling body to obtain approval from the ATO prior to preparing tax invoices on your behalf. For example a “recipient created tax invoice” would be issued on any payments made to the seller of any grain that is sold through pools in Australia.

The recipient creates the tax invoice to match the amount they pay your business because you would have insufficient information to prepare a normal tax invoice when you delivered to a pool. This is because the final price is not determined until the goods or animals have been on sold, although you may receive advance payments. The pool could be for wool, livestock or produce.

→ ACTIVITY 19

A sample tax invoice is provided below. You are required to use the information in the table on the next page to complete the blank template to create your own tax invoice. Produce a Tax Invoice for your own business or you may choose to 'invent' your own business and choose addresses, ABN, items etc – let your imagination be your guide!!

SA BUSINESS SUPPLIES					TAX INVOICE		
GPO Box 435 ADELAIDE SA 5001 ABN: 32 635 873 839					23-Apr-10		
TO:	JK & RF Adelaide PO Box 191 MONARTO SA						
Quantity	Item	Item Price	Cost	GST	Total Cost		
5	Ctn Reflex 500gsm p/copy paper	53.50	267.50	26.75	294.25		
5	Brother Ink Cartridge LC47Bk	38.70	193.50	19.35	212.85		
1	4 drawer filing cabinet	280.00	280.00	28.00	308.00		
2	2000 x 1000 whiteboard	150.00	300.00	30.00	330.00		
	Totals		1,041.00	104.10	1,145.10		
TOTAL DUE AND PAYABLE					\$1,145.10		
Payment Terms: 21 days from end of month.							
Interest will be charged on overdue accounts							

Business name	XYZ Pty Ltd
Address	PO Box 660, Rural Town, SA, 5500
Date of sale/service	24/10/2010
Goods/service supplied	
Goods/service cost (gst exclusive)	Fencing products-\$650 1 pair Safety boots-\$80 1 pair Safety glasses-\$36.50 2 pairs of Work gloves-\$25.50
GST	10%
ABN	32 635 873 839
Purchaser of goods/services	MG & ST Smith. PO Box 321, Rural Town,SA, 5500
Payment terms	30 days

	TAX INVOICE
--	--------------------

TO:	
-----	--

Quantity	Item	Item Price	Cost	GST	Total Cost
TOTAL DUE AND PAYABLE					

Payment Terms: 21 days from end of month.
Interest will be charged on overdue accounts

7. BEING CONFIDENT

ABOUT YOUR SKILL LEVELS IN THE WORKPLACE

After finishing all of the activities in this workbook you should be able to competently complete final summative assessments. Do you feel that you are confident about your skill levels in the workplace related to workplace records and information?

Use the table below to help you check your skills. Before commencing your final assessments it is important to review any sections in which you feel unsure.

Remember: It is always OK to ask your supervisor or your assessor questions.

In the table below, read the list of skills and knowledge you should have after completing this workbook

1. Put a tick in the column if you can do this now and a brief comment re why you believe you have this skill.
2. Put a tick in the next column if you feel you need more practice and a brief comment as to why.
3. If you require further training, complete the third column listing what training is needed. Show this list to your supervisor or assessor and ask for more time or training before completing the summative assessments.

Skills/knowledge you should have	Yes	Need practice	Comment on why	What additional training do I need
Analytical skills to understand report information.				
Literacy skills to read and understand a variety of texts; and to write, edit and proofread documents to ensure clarity of meaning, accuracy and consistency of information.				
Problem-solving skills to deal with information which is contradictory, ambiguous, inconsistent or inadequate .				
Technology skills to display information in a format suitable to the target audience, using technology to research information, keep records and perform calculations.				
Ability to follow work instructions to apply legislative, organisation and site requirements and procedures.				
Communication skills required to explain and clarify procedures to understand records/information needs.				
Planning and organising skills to capture and store data generated within the business on a regular basis.				

Skills/knowledge you should have	Yes	Need practice	Comment on why	What additional training do I need
Working with others and in teams.				
Communicating ideas and information in the workplace.				
Collecting analysing and organising information from a variety of sources and organising it into records, graphs, charts and tables.				
Agribusiness students only Using mathematical ideas and techniques to process financial transactions and the development of cash flow statements and budgets.				

8. ASSESSMENT

You have now reached the end of this workbook. The assessment strategy for this workbook must verify required knowledge, skill and practical application using appropriate assessment methods such as:

- written and/or oral assessment of the candidate's required knowledge
- observed, documented and/or first-hand testimonial evidence of your knowledge
- demonstration of appropriate procedures and techniques for the safe, effective and efficient achievement of required outcomes
- consistently achieving the required outcomes in the workplace
- first hand testimonial evidence of the candidate's competency

All of the information and activities you have covered apply to the skills related to record keeping and administration in any business. **Please ask your assessor for the final assessment/s for this workbook.**

→ FEEDBACK

This workbook has been developed to guide users to access current information related to gaining skills appropriate to their workplace. Please complete the following table notifying us of any errors or suggested improvements.

Subject Name	
Book Number	

Page	What is the error	Suggested improvement
10	You tube video is not accurate	Better websites / You Tube example

Is there a link to your suggested improvement

Additional comments



Click here to email your completed workbook to your assessor.

9. BIBLIOGRAPHY

AND SOURCES FOR CONTENT IN MATERIALS

The web sites on these pages were all checked as at the end of March 2011. Please be aware that some sites may change or merge with another and the shown site may not open or you may be directed to another site. Alternatively use a popular search engine to find the new site if it still exists.

USEFUL WEB LINKS FOR ALL BUSINESSES

<http://www.penguinaccounts.com.au/images/settingup.pdf>

<http://www.smallbusiness.wa.gov.au/record-keeping-systems/>

<http://www.ato.gov.au/businesses/content.asp?doc=/content/76494.htm>

www.myob.com.au/business/customer-service-support-1258090781438

<http://home.quicken.com.au/Pages/HomePage.aspx>

www.agrimaster.com.au

www.cashflow-manager.com.au

www.agdata.com.au

http://www.sbr.gov.au/en/About_SBR.aspx

<http://codes.bli.net.au/Codes.asp>

<http://ohs.anu.edu.au/links/index.php>

<http://www.safeworkaustralia.gov.au/Pages/default.aspx>

<http://www.standards.org.au/DevelopingStandards/Standardsandthelaw.aspx>

<http://www.deewr.gov.au/Pages/default.aspx>

<http://www.business.gov.au/Pages/default.aspx>

Australian Taxation Office: www.ato.gov.au

<http://www.youtube.com/watch?v=FNPNs6MT1Kk&feature=channel>

<http://www.youtube.com/watch?v=1bm6c00JFTg&feature=related>

Tracking and recording petty cash transaction (Stan Synder) <http://office.microsoft.com/en-us/products/HA101542131033.aspx>

http://www.ikea.com/ms/en_US/rooms_ideas/office/download1.html

http://progressiveoffice.com.au/office_furniture.htm

http://www.officeworks.com.au/retail/landing/furniture_and_tech_selector.html?&s_kwcid=TC|9186|online%20office%20furniture||S||5435490865

<http://www.ato.gov.au/businesses/content.asp?doc=/content/00182753.htm&page>

<http://www.regionalskillstraining.com/sites/default/files/content/CashFlowForecast%2012Months%20set%206.xls>

<http://www.regionalskillstraining.com/sites/default/files/content/CashFlowForecast%2012Months%20formulas%20removed.xls>

Useful web links for Primary Industries

<http://www.ato.gov.au/businesses/content.asp?doc=/content/76494.htm&page=73&>

<http://www.dpi.nsw.gov.au/agriculture/farm-business/budgets/templates>

NSW DPI Record Keeping and Management Planning Agfact: A2.8.1

<http://www.dpi.nsw.gov.au/agriculture/livestock/beef/management/record-keeping-mgt>

NSW DPI Record keeping for herd improvement agfact: A2.8.2

<http://www.dpi.nsw.gov.au/agriculture/livestock/beef/management/record-keeping-herd>

Record Keeping In Primary Production Industry (ATO)

<http://www.ato.gov.au/businesses/>

Grains Research and Development Corporation (search paddock diary) www.grdc.com.au

What is meant by a cashbook? <http://www.dpi.nsw.gov.au/agriculture/farm-business/budgets/templates>

http://www.worksafety.act.gov.au/health_safety

<http://www.workcover.nsw.gov.au/Pages/default.aspx>

<https://www.workcoverqld.com.au/>

<http://www.worksafe.vic.gov.au/wps/wcm/connect/wsinternet/WorkSafe>

<http://www.workcover.com/site/home.aspx>

<http://www.workcover.wa.gov.au/Default.htm>

<http://www.worksafe.nt.gov.au/>

<http://www.workcover.tas.gov.au/>