

# Accountancy is easy..... when you know how!

## Introduction

Understanding accountancy and finance is like driving a car:

- It fills most people with dread and fear
- But once they've had a bit of experience it becomes second nature and they wonder what all the fuss was about. They probably even start to do it without thinking (just as drivers instinctively change gears etc).

## Who is interested?

Many people will be interested in your accounts. For example:

- Your *bank manager* - since they will help him to decide whether to lend you money
- Your *building society* - they will need to see your accounts before they will give you a new mortgage
- The *taxman* - he needs to see your accounts to work out how much tax you owe
- Your *customers* - new customers may look at your accounts to decide whether you are a successful and reliable contractor
- Your *suppliers* - who might use your accounts to decide whether you are a good credit risk.

But most of all, you should be interested in your own accounts.

## Who are accountants?

Unfortunately there is nothing to stop anybody calling themselves an accountant. This means that it is vitally important to understand the three main types of accountants:

- *Book-keepers* - Their role is largely to "keep the score" by recording the financial effects of what a company has done. They are usually the best people to do routine accounting work.
- *Qualified accountants* - These are experienced professionals who have undergone rigorous training and passed extremely difficult exams. There are a number of leading qualifications - but if you look for the letters ACA, FCA, ACMA, FCMA, ACCA or FCCA after the accountant's name you should not go too far wrong. Qualified accountants are best at dealing with the non-routine aspects of your business eg helping you to increase your profits, produce your statutory accounts and pay less tax.
- *Unqualified accountants* - There are also many unqualified "accountants". Before deciding to use the services of one, we suggest you ask yourself: "Would I put the health of my family in the hands of an unqualified doctor?" If the answer is no, why consider putting the health of your business in the hands of an unqualified accountant? Don't be afraid to ask what qualifications and expertise an accountant has - and if you have any doubts, try somebody else.

# Accounts Made Easy

**J Elliott**



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