



Financial
Education Curriculum



Record Keeping
for a Small Business

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Welcome

Welcome to the *Record Keeping for a Small Business* training. By taking this training, you are taking an important step toward building a better business. This guide accompanies the *Record Keeping for a Small Business PowerPoint Presentation*.

Objectives

After completing this training, you will be able to:

- Explain the concept of record keeping and why record keeping is important to a small business.
- Identify record keeping practices, rules, and tools which are commonly available to a small business.
- Explain how these record keeping practices, rules, and tools work.
- Identify benefits a small business derives from proper record keeping.
- Explain record keeping basics for a small business.
- Identify software products available for small business record keeping.

What Do You Know? Record Keeping for a Small Business

Instructor: _____ Date: _____

This form will allow you and your instructors to see what you know about record keeping, both before and after the training. Please read each statement below. Circle the number that shows how much you agree with each statement.

| | Before Training | | | | After Training | | | |
|--|-------------------|----------|-------|----------------|-------------------|----------|-------|----------------|
| | Strongly Disagree | Disagree | Agree | Strongly Agree | Strongly Disagree | Disagree | Agree | Strongly Agree |
| 1. I can explain the concept of record keeping and why record keeping is important to a small business. | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |
| 2. I can identify record keeping practices, rules, and tools which are commonly available to a small business. | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |
| 3. I can explain how record keeping practices, rules, and tools work. | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |
| 4. I can identify benefits a small business derives from proper record keeping. | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |
| 5. I can explain record keeping basics for a small business. | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |
| 6. I can identify software products available for small business record keeping. | 1 | 2 | 3 | 4 | 1 | 2 | 3 | 4 |

Pre-Test

Test your knowledge of record keeping before going through the training.

- 1. Which of the following are reasons for keeping good records? Select all that apply.**
 - a. Business detail tracking
 - b. Planning
 - c. Legal compliance
 - d. Tax preparation

- 2. When creating a record keeping system, it's a good idea to _____.**
 - a. Wait until enough information is available to get started.
 - b. Start simple and refine later.
 - c. Get a sophisticated system to anticipate future needs.
 - d. Start after one year of operations.

- 3. Which of the following should be done before purchasing business software?**
 - a. Create an information technology (IT) department
 - b. Get a business credit card
 - c. Evaluate your business needs
 - d. Consult with the Internal Revenue Service (IRS)

- 4. Which of the following are record keeping tools?**
 - a. Manila folder
 - b. Computer system
 - c. File hosting system
 - d. None of the above
 - e. All of the above

- 5. For which type of small business is record keeping a good practice?**
 - a. Sole proprietor
 - b. Partnership
 - c. Corporation
 - d. None of the above
 - e. All of the above

- 6. Record keeping is the orderly and _____ practice of storing business records.**
 - a. Corporate
 - b. Legal
 - c. Financial
 - d. Disciplined

Keep Good Records

The term “record keeping” refers to the orderly and disciplined practice of storing business records. Record keeping is one of your most important responsibilities as a small business owner. **The success of your business depends on creating and maintaining an effective record system**, whether your business is a sole proprietorship, partnership, or corporation.

Record keeping ranges from simple manila folder filing systems to complex on-line electronic systems. Whether simple or complex, a record keeping system must be easy to use and provide adequate storage and retrieval of records. Most importantly, the record keeping system you choose must be suited to your particular business needs. The type, size, and complexity of your business, as well as your business’ available resources, will help to determine the record keeping system best suited to you and your business.

Personal Record Keeping

As a business owner, you should also establish a record keeping system for your personal information. For example, when applying for a business loan, a lender may want to consider your personal records, such as financial statements for your personal checking accounts, savings accounts, and other personal accounts tied to your business.

For more information on record keeping go to the web site <http://www.sba.gov> and search for *recordkeeping*.

Reasons for Keeping Good Records

Record keeping is not solely about fulfilling regulations or legal requirements. Record keeping is also about understanding your business, now and in the future. Reasons why you should keep good records include:

- Detail Tracking
- Planning
- Legal compliance
- Tax preparation (federal, state, and local)

Let’s go through each of these reasons in further detail.

Detail Tracking

Owning a small business will require you to track a significant amount of information, such as customers, sales, and inventory. Without a proper record keeping system, you may lose sight of important business details, leading to problems with serving your customers. If you do not know details about your customers, such as who your customers are and what your customers like, your business may not be able to meet buyer demands. You risk disappointing a customer, maybe losing that customer forever. Staying informed of customers, their orders, and the inventory to provide for their purchases is challenging. Without a proper record keeping system, tracking important details of your business may be impossible.

Planning

Proper record keeping helps to plan your business’ future. How does a business owner who fails to track his customers determine inventory needs for the next quarter, year, or longer? For example, what if you own a clothing store? Clothing store owners must anticipate the need for inventory throughout the year, due to seasonal cycles. By knowing if and when

inventory will be needed, you can anticipate the need to finance inventory. You also can avoid carrying too little or too much inventory, such as extra swimsuits into the fall season.

Legal Compliance

As an owner, you will likely execute contracts and be required to hold various licenses and permits. As an employer, you will be required to maintain and report employee payroll for tax purposes. These three categories of legal compliance are discussed in further detail a little later:

- Contracts, leases, and other agreements (such as copyrights)
- Licenses, insurance, and permits
- Payroll and personnel

Tax (Federal, State, and Local) Preparation

A well maintained record keeping system ensures that you are able to keep up with tax reporting requirements. For example, if you are an individual small business owner or contractor, then you are generally considered self-employed. Self-employed owners file a personal income tax return annually and pay estimated tax quarterly.

Legal Compliance

As described above, you may be legally required to keep some records. Here is more information on legal compliance.

Contracts, Leases, and Other Agreements

Having a good system for maintaining contracts is critical. Most business owners sign contracts for services, sales, financing, leasing, or purchasing, to name a few contract types. You may need to refer back to a contractual obligation. You may also need to refer to activities in contracts as the activities are executed. For your own protection, keep track of contractual obligations by **always maintaining originally signed copies of all legally executed contracts**.

Licenses and Permits

Local, state, federal, and international governments require various business licenses and permits. Some business activities require a license or permit. Licensing and permitting examples include:

- City business license
- Doing business as (DBA) statement
- Seller's permit
- Home occupation use permit
- Food preparation permit

Professions such as an accountant, an architect, or a building contractor require state licensure. Be sure to check with government agencies and professional associations that govern your line of work.

Once you have the required licenses and permits for your business, you may be required to show these licenses and permits from time to time. Contractors may be required to show proof of insurance. Establish your business with a good system for maintaining and regularly renewing licensing and permitting documents to protect the business from penalties, fines or other legal action.

Payroll and Personnel

If you hire employees, your record keeping capacity needs to be advanced enough to comply with numerous local, state, and federal payroll and personnel legal requirements. Depending on the number of employees you hire, your business may require a payroll service. Otherwise, if your record keeping and accounting capacity is still developing, consider hiring independent contractors or hiring through an employment agency. Here is a brief list of some of the payroll and personnel legal information your business will be required to track:

- Hiring and evaluation documentation
- Basis on which wages are paid
- Social Security Numbers
- Total hours worked
- Additions to or deductions from wages
- Total wages paid each pay period
- Income tax withholdings
- Fair Labor Standards Act required information
- Injury reports
- Employment Records
- Copy of annual performance evaluations

Again, payroll and personnel record keeping requirements can be extensive. If you are a new employer, hire a professional payroll service, talk to your accountant and read online at <http://www.irs.gov>. Search for “Publication 15” and go to the link for “Circular E, Employer's Tax Guide”.

Discussion Point #1: Business Record Keeping

Discuss your business record keeping practices.

What records do you need to keep? Why? What area of record keeping needs your attention?

| |
|-------------------------|
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|-------------------------|

Record Retention

Not only should small business owners keep good records, but owners should also know which of those records to retain and for how long. Record retention is the practice of keeping business and personal records over time.

Good record retention is in the best interest of companies. A poor system of retention will prevent managers from retrieving information needed to make sound business decisions. A poor record keeping retention system also poses a security risk.

The table to the right shows 1) a sample of records to keep and 2) for how many years. The Internal Revenue Service (IRS) determines some record retention guidelines. Other retention requirements are legal in nature, such as what may be required by contract with those you do business with. Expert recommendations vary. Also, retention schedules vary by region. For example, a state may have a different statute of limitation for legal liability (law suits). Check with your attorney for legal requirements. Check with your accountant for financial-related requirements.

Common Record Keeping Tools

Start your business with a simple record keeping system. As your business grows, expand your record keeping system to accommodate more records and increasing complexity.

Paper-Based

Sometimes, the simplest system is the best, especially when first starting out. For example, consider the paper-based tools described here.

File Folder

A file folder holds loose papers together for organization and protection. File folders can easily be purchased at office supply stores. Label file folders based on what is inside by writing directly on the tabs or by writing on adhesive labels that are placed on the tabs.

Sample Record Retention Schedule

(Subject to business-specific requirements)

Accounting and Fiscal

| | |
|-------------------------------|-------------|
| Invoices and receivables..... | 5 years |
| Checks and payables | 5 years |
| Auditors reports | permanently |
| Annual statements | permanently |
| Inventory | 4 years |

Personnel

| | |
|------------------------|-------------|
| Payroll | 6 years |
| Contracts | 4-5 years |
| Personnel files | 3 years |
| Insurance records..... | 5 years |
| Timecards | 2 years |
| Retirement plans | permanently |

Business and Corporate

| | |
|------------------------|----------------------|
| Contracts | 7 years |
| Copyrights | permanently |
| Correspondence..... | 3 years |
| Leases | 6 years |
| Property records | permanently |
| Customer records..... | business specific |
| Sales records..... | business specific |
| Licenses..... | as required |
| Permits..... | as required |
| Insurance policy | as required |

Taxation

| | |
|---|-------------|
| Tax returns | permanently |
| Employee withholding | 7 years |
| Tax bills and statements | permanently |
| 1099 form for contractor or nonemployee compensation | permanently |

If there is pending or threatened litigation involving your business, discuss with your attorney the need to preserve business records for litigation purposes.

Hanging Folder

Use hanging folders to group several file folders together. For example, a hanging folder might be labeled “Clients” to contain a number of individual client folders.

Cabinet Storage

Hanging folders are often stored in a filing cabinet. Lock the cabinet when not in use.

Accordion Folder

An accordion folder opens like an accordion on top to reveal compartments for storing documents. Each compartment can be labeled. Accordion files are designed to store documents without a filing cabinet, in a closet or on a shelf.

“Tickler” System

Many business owners use a method sometimes called a “tickler” system for remembering upcoming events, such as:

- Quarterly taxes
- License renewals
- Insurance reviews and renewals
- Upcoming bills
- Call-backs

Computer Systems

While most businesses will need to maintain some form of paper-based record keeping, computer-based systems are becoming the norm. Implement computer-based systems over time as you become more comfortable with computer record keeping. With computer systems, your records will take less space and can be transmitted over the Internet. Many businesses and government agencies will allow you to purchase goods, apply for licenses and pay fees over the internet. Remember, back up computer system records to separate hard drives daily, at a remote location if possible.

Cloud Computing

As an alternate or to supplement paper-based and computer systems, one more option is becoming increasingly available: cloud computing. You use cloud computing to store, manage, and process data on the internet, rather than using a local personal computer. The advantages of cloud computing are that 1) you don’t need to install software upgrades; 2) you are less likely to lose your data because of computer crashes; and 3) you can access your information (such as financial information) from any location that has access to the internet.

The more comfortable you are with computers, software, and the internet, the more you should explore cloud computing for your business record keeping. The following sections describe two examples of services provided by cloud computing, accounting and file hosting.

Cloud Computing Accounting

Some accounting software companies offer their product with online accounting options. Instead of buying software which runs on your computer, you pay a monthly fee to use an accounting service on the internet. The software processing and financial data storage, both of which reside on the accounting company’s server, are provided over the internet.

Cloud Computing File Hosting

If you use computer files in your business, you can store and share those files with colleagues and clients using an internet file hosting service. The files can be made accessible from any location with access to the internet, by multiple people. You can use file hosting to archive large amounts of data. Both free and fee-based hosting services are available.

Business Software

Regardless of whether you use a computer system, cloud-based computing, or a combination of the two, you will need to think about business software to help keep your records. When choosing software, it is a good idea to determine your particular business needs. Businesses can be retail or wholesale, service or product-based, a one-person operation or a large establishment, housed in a commercial space or based at home. Do your research to make sure you buy software that matches your business type and size. Also, consider factors such as these when deciding what software will work for your business:

- Point of sale system integration
- Inventory tracking
- Online options
- Manufacturing-based options
- E-commerce-based options
- Industry specialization
- Multiple users

Your business software choices will probably fall into the following categories, which are discussed below:

- Inventory
- Online sales
- Manufacturing
- Specialized

Inventory

Businesses with inventory requirements use software programs that will track inventory purchases and sales. Most accounting programs have inventory tracking features. Study the inventory capacity of the software you are considering to see if the capacity will meet your needs now and in the future.

Online Sales

Many businesses sell products online, using either an internet site like eBay or a dedicated business web site. Some accounting programs can access a business' online sales information. Be sure to investigate if the software you are considering will work with your system for online sales.

Manufacturing

If you manufacture a product, investigate the inventory features of your business accounting software to see if the software will work with your manufacturing processes.

Specialized

Some businesses have unique needs. For these cases, a business may require industry-specific software. Software in this category usually has much more capacity and can be customized to fit a business' unique situation. Due to this customization, specialized software tends to cost considerably more and require specialized training.

Three Common Business Software Options

The three most common business software options are email, spreadsheets, and accounting software. You probably are already familiar with using email. Spreadsheets can be used for client information, inventory, timesheets, scheduling, budgeting, and more. Accounting software manages financial information. Each of these software programs is described in more detail below.

Email

Email has become a significant means of doing business, more common than regular mail in many cases. Most business owners communicate with clients, employees, suppliers, vendors, and independent contractors using email. Keeping a good filing system for your email communication is as important as keeping a good paper-based system. Most email services allow you to create files, just as you would for paper systems, for keeping your email.

You can manage email on your local computer hard drive. However, many email services provide a webmail client as part of their internet service package. As with any web application, the main advantage of webmail over the use of a desktop email client is the ability to send and receive email wherever there is a web browser. The main disadvantage of webmail is the need to be connected to the internet while using it.

Spreadsheets

Spreadsheet software is commonly used in business to track information about clients, inventory, sales, employee time sheets, and much more. A spreadsheet is a computer application that simulates a paper accounting worksheet. The spreadsheet displays multiple cells in a two-dimensional grid, consisting of rows and columns. Each cell contains text, numbers or formulas. Spreadsheets are frequently used for projections or for financial "what-if" scenarios because a spreadsheet will re-calculate automatically after a change to a single cell. Any basic spreadsheet software will work for most basic business uses.

Accounting Software

If you are starting your first business, you will quickly find out how important accounting software is to the success of the business. Accounting software keeps track of business financial records such as sales, expenses, inventory, and assets. The software delivers many advantages over manual systems, helping you to execute, manage, and track your critical financial transactions and related financial activities. Accounting software duplicates the functions of a manual system, but reduces human errors. Financial numbers are accurate because most calculations are done automatically, eliminating errors such as the transposition of numbers or other human mistakes. Also, accounting software speeds up calculation processes.

Small business accounting software will help to systematically organize your financial information, in a way that is easy to access. For example, if you want to know if a certain bill was paid, an accounting system should be able to tell you not only when the bill was paid, but the check number, and other details, such as details you may have recorded about the vendor. If you lose an invoice or a bill, information for sending duplicate invoices or bills can be found in the program.

Accounting software can be very affordable and a great value. Costs for training should be considered, but these costs are usually affordable for the small business owner. If you are hesitant to get new software because your computer is old and unreliable, consider using online versions of the software. Do not forget how much you will save in tax preparation every year once your information is all organized, not in manually-entered notebooks or in shoe boxes.

Generally as you buy more sophisticated (and expensive) accounting software you are buying more:

- Memory volume
- Inventory sophistication
- Mobile functions
- Industry-specific reports

Discussion Point #2: Your Accounting System

Take some time to think about your accounting system.

How might your accounting system be improved?

| |
|-------------------------|
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Business Software Training

When you choose to use business software be sure to get trained in its use. You want to make sure that you can use all its capabilities. Training will make you more efficient and more effective in the use of the software, both of which will save you time and money. Take advantage of the options available for training such as tutorials, free trials, or online training. Here are some ideas for learning how to use accounting software.

Tutorials and Free Trials

Most, if not all accounting software programs offer tutorials and free trials to help you learn and sample the program. If you visit the web site of any reputable software programs, you will probably see a tour of the software or an offer for a free download trial version. When you download trial software, the program will have a tutorial built into the program that will describe the software features, show you how to set up your company, and how to do basic functions.

Online Software Training and Webinars

Many web sites offer software training and webinars. Use an online search engine. Type the name of a software product along with words like “tutorial” or “training.” Sample a few training options to see if any of the training programs work for you. Some training options are free, others charge a fee. Some training options are self-directed, while other training options are run by a teacher in an online classroom setting where you can ask questions and listen to student discussions.

YouTube

YouTube is a video-sharing web site (<http://www.youtube.com>) where users can upload, share, and view videos. YouTube offers many different recordings of accounting software training. All of these training videos are free. You can search for a trainer that appeals to you. In some cases, trainers will offer a few free videos on YouTube, but then charge a fee for a full training course on their web site.

Community Colleges

Many community colleges provide business and computer courses. You can learn how to use a computer software program, take an entrepreneurship course or learn accounting. Some community colleges offer short-term courses geared to business owners. Other colleges offer courses designed for those seeking a certificate or an associate degree. You can find a community college near you at: <http://www.aacc.nche.edu/Pages/CCFinder.aspx>. Community colleges list their course offerings on their web sites. You can also call registration or their counseling departments to get more information on course offerings and enrollment.

SCORE

This SBA Resource Partner provides volunteer counseling to small business owners, including one-on-one counseling. SCORE also provides workshops and seminars in your area as well as at national events. The SCORE web site, <http://www.score.org>, has several workshops online.

Small Business Development Centers (SBDC)

This SBA Resource Partner is comprised of a network of centers throughout the U.S. The SBDCs provide a variety of business training, coaching, and counseling services. SBDC services also include assisting small businesses with financial, marketing, production, organization, engineering, and technical problems. The SBDCs also provides feasibility studies. All services given at SBDCs are free and confidential. Additional low cost training options are available. You can find an SBDC near you at their association web site: <http://www.asbdc-us.org>.

Women’s Business Centers

A list of this SBA Resource Partner’s centers can be found at the web site: <http://www.sba.gov/content/womens-business-centers>. The mission of these centers is to “level the playing field” for women business owners. Approximately 100 education centers have been set up for women entrepreneurs. To locate a business center go to the SBA Office of Women’s Business Ownership.

Veterans Business Outreach Centers (SBDCs)

A list of this SBA Resource Partner’s centers can be found at the web site: <http://www.sba.gov/content/veterans-business-outreach-centers>. These centers, formed by cooperative agreement between 16 organizations, provide business training, mentoring, and other services to veterans who currently own a small business or wish to start one.

US Export Assistance Centers (USEACs)

Find a list of this SBA Resource Partner's centers at the web site: <http://www.sba.gov/content/us-export-assistance-centers>. The mission of these centers is to provide assistance to small businesses which are looking to export products overseas.

Accountants

Most business owners need to meet with an accountant from time to time. Meet with an accountant to not only learn about tax requirements for your business, but to get advice about setting up your accounting system properly. Accountants and their bookkeeping staff can train you on how to use the software program you have chosen for your business. Many accountants offer bookkeeping services for a monthly fee or you can simply pay for year-end tax preparation services.

Bookkeepers and Consultants

Private consultants and bookkeepers are available to help you set up your bookkeeping system and train you on how to maintain your system. Get recommendations for bookkeepers by talking to successful businesses or an accountant.

Top Three Key Points to Remember

1. As a small business owner you will need to track a significant amount of information. No matter the type, size, or complexity of your business, establish, and maintain a proper record keeping system that is suited to your particular business needs.
2. Regardless of whether you use a computer system, cloud-based computing or a combination of these two, you will need to think about business software. There are many software products to help you keep records for your business. The most common uses of software products are for email, spreadsheets, and accounting.
3. Pick one record keeping system or use a combination—but start now.

For Further Information

Federal Deposit Insurance Corporation (FDIC)

<http://www.fdic.gov>

The Federal Deposit Insurance Corporation (FDIC) preserves and promotes public confidence in the U.S. financial system by insuring deposits in banks and thrift institutions for at least \$250,000; by identifying, monitoring and addressing risks to the deposit insurance funds; and by limiting the effect on the economy and the financial system when a bank or thrift institution fails.

The FDIC encourages bank lending to creditworthy small businesses. The FDIC also encourages small businesses that may have an inquiry or concern about the availability of credit to contact the FDIC Small Business Hotline at 1-855-FDIC-BIZ or <http://www.fdic.gov/smallbusiness>. Another FDIC web site, <http://www.fdic.gov/buying/goods>, provides resources to assist small businesses that may want to do business with the FDIC.

U.S. Small Business Administration (SBA)

<http://www.sba.gov>

SBA Answer Desk: 1-800-827-5722

The U.S. Small Business Administration (SBA) web site provides resources, answers to frequently asked questions and other significant information for small business owners.

U.S. Financial Literacy and Education Commission

<http://www.mymoney.gov>

1-888-My-Money (696-6639)

MyMoney.gov is the federal government's one-stop web site that provides financial education resources from more than 20 federal agencies.

Post-Test

Now that you've gone through the training, see what you've learned.

1. **It's important to establish and _____ your record keeping system.**
 - a. Justify
 - b. Certify
 - c. Maintain
 - d. Discuss
2. **Besides being legally required for some information, there are additional reasons for keeping good records.**
 - a. True
 - a. False
3. **How would you characterize a simple paper file folder as a record keeping tool?**
 - a. Simple but worthless, particularly for a start-up business
 - b. Good, but a computer system is better in all cases, as long as it's affordable
 - c. Good, but it's better to start the practice of record keeping with cloud computing
 - d. Simple but fine for a start-up business
4. **Which of the following are factors to consider when purchasing accounting software? Select all that apply.**
 - a. Reduced errors
 - b. Better organization
 - c. Faster calculations
 - d. None of the above
5. **Generally, it's best to keep all records for exactly 8 years.**
 - a. True
 - b. False
6. **A(n) _____ is commonly used to track information about clients such as inventory, sales, and employee timesheets.**
 - a. Email program
 - b. Spreadsheet
 - c. File hosting system
 - d. Payroll system
7. **For a new business, what timeframe is appropriate for starting a record keeping system?**
 - a. Now (or as soon as possible)
 - b. Within two quarters of start-up
 - c. Within the first year
 - d. Before the first tax filing is due

Evaluation Form

Your feedback is important. Please fill out this evaluation of the *Record Keeping for Small Business* training.

Training Rating

1. Overall, I felt the module was (check one):

- Excellent
- Very Good
- Good
- Fair
- Poor

Please indicate the degree to which you agree by circling a number.

| | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree |
|--|-------------------|----------|---------|-------|----------------|
| 2. I achieved the training objectives. | 1 | 2 | 3 | 4 | 5 |
| 3. The instructions were clear and easy to follow. | 1 | 2 | 3 | 4 | 5 |
| 4. The PowerPoint slides were clear. | 1 | 2 | 3 | 4 | 5 |
| 5. The PowerPoint slides enhanced my learning. | 1 | 2 | 3 | 4 | 5 |
| 6. The time allocation was correct for this training. | 1 | 2 | 3 | 4 | 5 |
| 7. The instructor was knowledgeable and well-prepared. | 1 | 2 | 3 | 4 | 5 |
| 8. The participants had ample opportunity to exchange experiences and ideas. | 1 | 2 | 3 | 4 | 5 |

Please indicate the degree of knowledge/skill by circling a number.

| | None | | Advanced | | |
|---|------|---|----------|---|---|
| 9. My knowledge/skill level of the subject matter before taking the training . | 1 | 2 | 3 | 4 | 5 |
| 10. My knowledge/skill level of the subject matter upon completion of the training . | 1 | 2 | 3 | 4 | 5 |

Instructor Rating

11. Instructor Name:

Please use the response scale to rate your instructor by circling a number.

| | Poor | Fair | Good | Very Good | Excellent |
|--------------------------------------|------|------|------|-----------|-----------|
| 12. Made the subject understandable. | 1 | 2 | 3 | 4 | 5 |
| 13. Encouraged questions. | 1 | 2 | 3 | 4 | 5 |
| 14. Provided technical knowledge. | 1 | 2 | 3 | 4 | 5 |

15. What was the most useful part of the training?

16. What was the least useful part of the training and how could it be improved?
