

# BOOKKEEPING CASE STUDY

## DAYBOOKS

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### WHO SHOULD ATTEND

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The course is relevant for anyone who is new to accounting and wishes to understand how manual bookkeeping and accounts preparation works in practice.

It builds on the theory covered in Principles of Bookkeeping and Bookkeeping: The Next Stage and is ideally combined with these courses, although it also serves as an excellent stand-alone unit for those who have grasped the principles but would appreciate a more practical demonstration of the techniques involved.

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### OBJECTIVES

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By the end of the course participants will have had practical exposure to daybooks by completing two months of transactions for a fictional client, "Wanda of Whetstone".

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### CONTENT

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Participants will gain experience of manual bookkeeping through writing up:

- Sales daybook from sales invoices
- Purchase daybook from purchase invoices
- Cashbook from paying-in slips and cheque stubs
- Petty cash book from vouchers and bank receipts

In addition, participants will be taken through bank reconciliation procedures.

As well as exposure to manual bookkeeping, participants will also be shown how daybooks appear when accounts preparation packages such as Sage are used.

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**CPD HOURS - 3**

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# BOOKKEEPING CASE STUDY

## LEDGERS

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### WHO SHOULD ATTEND

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The course is relevant for anyone who is new to accounting and wishes to understand how manual bookkeeping and accounts preparation works in practice.

It builds on the theory covered in Principles of Bookkeeping and Bookkeeping: The Next Stage and is ideally combined with these courses, although it also serves as an excellent stand-alone unit for those who have grasped the principles but would appreciate a more practical demonstration of the techniques involved.

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### OBJECTIVES

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By the end of the course participants will have had practical exposure to ledgers by completing two months of transactions for a fictional client, "Wanda of Whetstone".

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### CONTENT

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Participants will gain experience of manual bookkeeping through:

- Writing up sales ledger from sales daybook and cashbook receipts
- Writing up purchase ledger from purchase daybook and cashbook payments
- Balancing off sales and purchase ledgers
- Extracting lists of balances

As well as exposure to manual bookkeeping, participants will also be shown how ledgers appear when accounts preparation packages such as Sage are used.

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### CPD HOURS - 3

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