

# **PRINCIPLES OF BOOKKEEPING**

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## **WHO SHOULD ATTEND**

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The course is essential for anyone who is new to accounting and wishes to understand bookkeeping and accounts preparation. A must for all starters!

Students who have already attended an introductory bookkeeping course provided as part of their examination studies may not benefit from attending this course, but should instead attend 'Bookkeeping: The Next Stage' and 'Bookkeeping Case Study'.

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## **OBJECTIVES**

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At the end of the course participants will be familiar with the basic principles of double entry bookkeeping, and will have prepared trial balances, profit and loss accounts and balance sheets to a basic level.

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## **CONTENT**

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The day commences with an introduction to double entry bookkeeping and consideration of accounting records, types of business and methods of bookkeeping.

Participants will be shown how to:

- Open accounts for individual transactions
  - Post entries to T-accounts
  - Record cash and credit transactions
  - Extract a trial balance
  - Prepare of profit and loss account and balance sheet
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**CPD HOURS - 6**

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