

3A=1006/0017/17

MD

BOOKKEEPERS COURSE

COURSE CONTENT

1. DEFINITION OF TERMS

- a) Bookkeeping
- b) Financial Transactions
- c) Proper books of Accounts
- d) Double Entry

2. BOOKS OF ACCOUNTS

- a) Books of Prime Entry/Subsidiary Books
- b) The Ledger

2.1 THE CASH BOOK

- a) The uses for the cashbook
- b) Entries in the Cashbook - debit side, credit side, allocations.
- c) Source documents
- d) Banking - bank statements
- e) Balancing the cashbook
- f) Bank reconciliation statement
- g) Extracting receipts and payments statement
- h) Posting to the ledger and use of folios

2.2.1 THE PETTY CASHBOOK

- a) Uses of the petty cashbook
- b) Entries made in the petty cashbook
- c) Source documents - petty cash vouchers supported by external vouchers
- d) Balancing the petty cashbook
- e) Allocations
- f) Posting to the ledger

2.2.2 THE PURCHASES AND SALES JOURNALS

- a) Uses
- m b) Source documents
- c) Entries
- d) Closing off of the purchases returns and sales returns Journals
- e) Postings to the ledger(s)

2.1.3 PURCHASES RETURNS AND SALES RETURNS JOURNALS

- a) Uses
- b) Source documents
- c) Entries
- d) Closing off of the purchases returns and sales returns journals
- e) Postings to the ledger(s)

2.2 THE LEDGER

- a) Uses of the ledger
- b) Types of ledgers - Main ledger, Debtors ledger and Creditors ledger
- c) Classification of ledger accounts
- d) Arrangement of ledger accounts and indexing

2.3 THE TRIAL BALANCE

- a) Definition of a trial balance
- b) Purpose of a trial balance
- c) Extraction of a trial balance
- d) Errors revealed and not revealed by a trial balance

2.4 CONTROL ACCOUNTS

- a) Debtors control accounts
- b) Creditors control accounts
- c) Agreeing debtors and creditors control accounts with the list of debtors and creditors respectively.

2.5 THE GENERAL JOURNAL

- a) Uses of the general journal
- b) Authority for entries made in the general journal
- c) Posting the general journal

3. STOCK RECORDS

A detailed study not required for the purpose of this course. However, the participants will be given an idea of the necessity to keep proper stock records and stock taking procedures. It is strongly suggested that a separate course on stores management be mounted.

4. WAGES RECORDS

- a) Attendance records
- b) Calculation of wages
- c) Deductions
- d) Preparation of wage sheets
- e) Preparation of pay packets
- f) Wages payout

5. FINAL ACCOUNTS AND ACCOMPANYING SCHEDULES

- a) Receipts and payments
- b) Income and expenditure
- c) Balance sheet

In the preparation of final accounts both the traditional "T" form and the narrative form of presentation will be tackled.

6 FIXED ASSET REGISTER

7 DEPARTMENTS

- a) Manufacturing Account
- b) Trading and Profit and Loss Account
- c) Balance Sheet
- d) Production Schedules

8 CREDITORS RECONCILIATION

Recording creditors statements and creditors accounts

9 DEPARTMENT ACCOUNT

- a) Recording departmental transactions
- b) Presentation of departmental accounts

10 GENERAL OFFICE KNOWLEDGE

- a) Filing
- b) Communication
- c) Office equipment