CONCEPT

Bookkeeping and Double-Entry Accounting: Day Books, Ledgers and Trial Balance

31 May – 4 June 2027
Amsterdam - Zuidas business district hotel



Bookkeeping and Double-Entry Accounting: Day Books, Ledgers and Trial Balance

Ref: 770_19719 **Date:** 31 May – 4 June 2027 **Location:** Amsterdam - Zuidas business district hotel **Fees:** 23500 SAR

Introduction:

Bookkeeping and double-entry accounting go wrong at the first step in many small and growing organisations: invoices filed without being entered, receipts posted to the wrong side, sales tax mixed into revenue and ledgers that never agree. The owner then pays an external accountant to rebuild the records. This Core Concept course trains new bookkeepers, owners and administrative staff to record every source document through the day books into the ledgers and extract a trial balance that agrees. Participants post a full case month and leave with a balanced trial balance and a bookkeeping procedure file.

Course Objectives:

- Classify business transactions using the accounting equation and apply debit and credit rules to assets, liabilities, capital, income and expenses
- Record sales invoices, purchase invoices, credit notes and receipts in the correct day book with complete document references
- Post day book totals and individual entries to the general ledger and to customer and supplier personal accounts
- Maintain sales ledger and purchase ledger control accounts and agree them to the subsidiary ledger listings
- Record sales tax, simple accruals, prepayments and depreciation with standard journal entries
- Locate and correct bookkeeping errors, clear a suspense account and extract a trial balance that agrees

Target Audience:

- Staff newly responsible for entering invoices, receipts and payments into the books
- Owners and partners of small businesses who keep their own records or supervise a part-time bookkeeper
- Administrative staff who raise invoices, collect supplier bills and file supporting documents
- Accounts assistants who maintain customer and supplier ledgers and prepare ledger listings
- Office staff moving into accounting duties who need a sound grounding in double entry

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Course Outline:

Day 1: Bookkeeping Foundations, Source Documents and the Accounting Equation

- Role of the Bookkeeper and the Flow from Source Document to Ledger
- Accounting Equation Worked Examples: Assets, Liabilities and Owner Capital
- Source Document Set: Quotation, Order, Delivery Note, Invoice, Credit Note and Receipt
- Cash Basis Versus Accrual Basis Record Keeping for Small Businesses
- Record-Keeping Health Check for an Existing Small Business File

Day 2: Double-Entry Rules, the Chart of Accounts and Books of Prime Entry

- Debit and Credit Rules Table and T-Account Practice
- Small Business Chart of Accounts: Numbering Ranges and Account Naming
- Sales Day Book, Sales Returns Day Book and Invoice Sequence Checks
- Purchase Day Book, Purchase Returns Day Book and Supplier Bill Coding
- Analysed Cash Book and General Journal Entry Format

Day 3: Ledger Posting, Control Accounts and Sales Tax Recording

- Posting Day Book Totals to the General Ledger
- Customer and Supplier Personal Accounts in the Subsidiary Ledgers
- Sales Ledger and Purchase Ledger Control Account Preparation
- Output Tax, Input Tax and the Sales Tax Control Account
- Discounts, Contra Entries, Irrecoverable Debts and Refunds in the Ledgers

Day 4: Adjustments, Error Correction, Suspense Accounts and Cloud Bookkeeping

- Basic Accruals, Prepayments and Straight-Line Depreciation Journals
- Errors Not Revealed by the Trial Balance: Omission, Commission, Principle, Original Entry, Reversal and Compensating
- Suspense Account Opening, Correcting Journals and Clearance
- Cloud Accounting Software Workflow: Bank Feeds, Rules, Document Capture and Audit Trail
- Bookkeeping Ethics, Confidentiality and Records Retention Schedule with Sector Notes for Retail, E-Commerce, Construction and Non-Profits

Day 5: Case Month: From Source Documents to a Balanced Trial Balance

- Case Business Data Pack: Opening Balances and a Month of Source Documents
- Day Book Entry and Ledger Posting for the Case Month
- Control Account and Subsidiary Ledger Agreement for the Case Month
- Trial Balance Extraction, Difference Tracing and Suspense Clearance
- Bookkeeping Procedure File Drafting and Peer Review of Posted Records

Skills You Will Gain:

- Double-Entry Recording
- Source Document Processing
- Day Book Maintenance
- Ledger Posting
- Control Account Maintenance
- Sales Tax Recording
- Suspense Account Clearance
- Trial Balance Extraction

Why Attend This Course:

- Leave with a posted case month, a balanced trial balance and a bookkeeping procedure file for your own records
- Cut the time and fees spent on an external accountant rebuilding records at year end
- Find the reason a trial balance does not agree using a structured error and suspense routine
- Compare record-keeping practice with peers from retail, online trading, contracting and non-profit organisations

Conclusion:

Accurate books are built one document at a time, posted to the right account on the right side. The course moves from source documents and the accounting equation, through double-entry rules, the chart of accounts and the day books, to ledger posting, control accounts and sales tax, then to adjustments, error correction, suspense accounts and cloud software. The case month brings every step together in a balanced trial balance and a bookkeeping procedure file ready for daily use.