

Principles of Bookkeeping Controls

Photocopiable resources

These pages may be photocopied for student use.

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Purchase order

PURCHASE ORDER

From:

To:

purchase order no
date

product code	quantity	description

AUTHORISED

signature..... date.....

Delivery note

DELIVERY NOTE

From:

To:

delivery note no
delivery method
your order
date

product code	quantity	description

RECEIVED

signature.....name (capitals).....

date.....

Goods received note

GOODS RECEIVED NOTE

Organisation

Supplier

GRN no
date

quantity	description	order number

carrier

consignment number

received by	checked by
<p>condition of goods (please tick and comment where needed)</p> <p>good condition</p> <p>damaged</p> <p>shortages</p>	<p>Copies to</p> <p>Buyer</p> <p>Accounts</p> <p>Stockroom</p>

Invoice

INVOICE

From

To

invoice no
 account
 your reference
 date/tax point

product code	description	quantity	unit price	unit	total	discount	net

terms

GOODS TOTAL	
VAT	
TOTAL	

Credit note

CREDIT NOTE

From

To

credit note no
 account
 your reference
 our invoice
 date/tax point

product code	description	quantity	unit price	unit	total	discount	net

reasons for credit

GOODS TOTAL	
VAT	
TOTAL	

Statement of Account

STATEMENT OF ACCOUNT				
<div style="border: 1px solid black; height: 80px; margin-bottom: 10px;"> <p style="margin: 0;">From</p> </div>				
<div style="border: 1px solid black; height: 80px;"> <p style="margin: 0;">To</p> </div>		<p>account</p>	<p>date</p>	
date	details	debit	credit	balance
Total				

Remittance Advice

REMITTANCE ADVICE			
To		From	
account no		date	
date	your reference	our reference	payment amount
TOTAL			
PAYMENT DETAILS			

Double-Entry Accounts

DrAccount Cr

Date	Details	Amount	Date	Details	Amount
		£			£

DrAccount Cr

Date	Details	Amount	Date	Details	Amount
		£			£

DrAccount Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Journal

Date	Details	Reference	Dr £	Cr £

Date	Details	Reference	Dr £	Cr £

Date	Details	Reference	Dr £	Cr £

Sales Day Book						
Date	Customer name	Invoice number	Account code	Total £	VAT £	Net £

Sales Returns Day Book						
Date	Customer name	Credit note number	Account code	Total £	VAT £	Net £

Discounts Allowed Day Book						
Date	Customer name	Credit note no	Account code	Total £	VAT £	Net £

Purchases Day Book						
Date	Supplier name	Invoice number	Account code	Total £	VAT £	Net £

Purchases Return Day Book						
Date	Supplier name	Credit note number	Account code	Total £	VAT £	Net £

Discounts Received Day Book						
Date	Supplier name	Credit note number	Account code	Total £	VAT £	Net £

Cash book	Debit £	Credit £
Closing balance b/d		
Adjustments:		
Adjusted balance c/d		

Bank reconciliation statement as at.....	
Closing bank statement balance	£
<i>Less:</i> unpresented cheques	
Name:	£
Name:	£
Name:	£
Name:	£
Total to subtract	£
<i>Add:</i> outstanding lodgements	
Name:	£
Name:	£
Name:	£
Name:	£
Total to add	£
Adjusted closing cash book balance	£

Trial Balance of as at

Account name	Debit £	Credit £
Totals		