# Principles of Bookkeeping Controls

# Photocopiable resources

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### Purchase order

From:		PURCHASE ORDER
То:		purchase order no date
product code	quantity	description
AUTHORISED signature		date

### **Delivery note**

From:		DELIVERY NOTE
То:		delivery note no delivery method your order
product code	quantity	description
RECEIVED		
		name (capitals)

### Goods received note

Supplier  GRN no date  quantity description order number  carrier consignment number  received by checked by  condition of goods (please tick and comment where needed) good condition damaged shortages  GRN no date  Corder number  Checked by  Copies to  Buyer  Accounts  Stockroom	Organisation		GOO	DDS RECEIVED NOTE
carrier consignment number  received by checked by  condition of goods (please tick and comment where needed) good condition damaged  Carrier consignment number  Copies to Buyer Accounts Stockroom	Supplier		GRN no	
carrier consignment number  received by checked by  condition of goods (please tick and comment where needed) good condition damaged  Copies to Buyer Accounts Stockroom	Supplier		date	
received by  condition of goods (please tick and comment where needed) good condition damaged  Copies to Buyer Accounts Stockroom	quantity	description		order number
received by  condition of goods (please tick and comment where needed) good condition damaged  Copies to Buyer Accounts Stockroom				
condition of goods (please tick and comment where needed)  good condition  damaged  Copies to  Buyer  Accounts  Stockroom	carrier		consigni	ment number
(please tick and comment where needed)  good condition  damaged  Buyer  Accounts  Stockroom	received by		checked	by
	(please tick and good condition damaged	ods comment where needed)		Buyer Accounts

### Invoice

From								INVOICE
То			;	nvoice no	<b></b>			
				your referen date/tax poir				
product code	description	quantity	unit price	unit		total	discount	net
						GOOI	OS TOTAL	
terms						VAT		
						тота	L	

### Credit note

From								CF	REDIT I	NOTE
То				a y	credit note n account our referen					
					our invoice date/tax poir	nt				
					•					
product code	description	quantity	u pri	nit ice	unit		total	discou	nt	net
reasons for	credit						GOOD	S TOTAL		
							VAT			
							TOTAL	-		
									1	

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### **Statement of Account**

From		STA	ATEMENT O	F ACCOUNT
То		account		
date	details	debit	credit	balance
		Total		

### **Remittance Advice**

			REMITTANCE ADVICE
То		From	1
accoun	t no	C	date
date	your reference	our reference	payment amount
		,	TOTAL
PAYMEN	Γ DETAILS		

Ç	Bank	сH	
		£	
	Cash	<b>3</b> 4	
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	Account code		
	sils		
	Details		
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Cash Book	Bank	£	
ပိ	Ba		
	Cash	£	
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	unt co		
	Account code		
	<u>s</u>		
	Details		
Ŀ	Date		
Dr	٥		

Date Details Accou							
	Account code	Cash	Bank	VAT	Cash sales	Trade	Other
		ra H	3	A	ч	ч	ч

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### **Petty Cash Book**

	Petty Cash Book									PCB	
Date	Details	Amount	Date	Details	Amount	VAT					
		£			£	£	£	£	£	£	

### **Double-Entry Accounts**

Dr	Account	Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr ......Account Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr ......Account 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 £

Date	Customer name	Credit	Account	Total	VAT	Net
		note number	code	£	£	£

	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 £	<b>VAT</b> £	Ne

		Purchases Return Day Bo	OOK			
Date	Supplier name	Credit note number	Account code	Total £	<b>VAT</b> £	Ne

		Discounts Received Day Bo	ook			
Date	Supplier name	Credit note number	Account code	<b>Total</b> £	£	Net £

## 18 introduction to bookkeeping

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

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

### Trial Balance of ...... as at .....

Account name	Debit £	Credit £
Totals		