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Documents It is a very important step in which you examine the source documents and analyze them. For example, cash, bank, sales, and purchase related documents. This is a continuous process throughout the accounting period. 2.

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illustrate what's involved in "keeping the books". While accounting and bookkeeping software have made the task of recording and summarizing financial information easier and faster, it's still good to know what's actually being done "behind the scenes" by the software.

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Double entry bookkeeping basics The transaction is recorded as a “debit” (Dr.) in one account, and a “credit” (Cr.) entry in the other account. The debit entry will be recorded on the debit side (left-hand side) of a Nominal ledger and the credit entry will be recorded on the credit side

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(right-hand side) of a Nominal ledger
account.

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