

Course Outline

Sales Ledger

- Designed for:** Anyone who has a basic understanding of book-keeping techniques and who wants to learn how to maintain a Sales Ledger..
- Prerequisites:** A reasonable level of numeracy; experience of the Basic Book-keeping for Beginners course, as well as the Purchase Ledger course.
- Objectives:** To teach the basics of maintaining a manual Sales Ledger.

Course Content

- Lesson 1: Introduction to credit purchases, sales invoices, completing the Sales Day Book.
- Lesson 2: The purpose of keeping a Sales Ledger, locating information to be recorded in the Sales Ledger accounts, writing up Sales Ledger accounts, recording bad debts in the Sales Ledger, cross referencing entries in the Sales Ledger accounts with the Sales Day Book and Cash Book.
- Lesson 3: Recording contra entries, preparing a list of balances from the individual Sales Ledger accounts, writing up a Sales Ledger Control Account, detecting errors between the Sales Ledger Control Account and the Individual Sales Ledger Accounts.
- Lesson 4: Maintaining a self-managed Credit Control System, using an Ageing Analysis, procedures when accounting for VAT to Customs & Excise.

Benefits

- Designed to follow on from the Basic Book-keeping and Purchase Ledger courses
- The flexibility and value of a self-study course designed to enable you to work at your own pace
- A personalised workbook to use as a reference guide on completion of the course
- The opportunity to gain the widely recognised Pitman Training Certificate
- The Sales Ledger Course contributes towards the requirements of the Practical Book-keeping I OCR examination

- Course duration:** 10 – 12 hours
- What next:** Final Accounts I
Final Accounts II
Sage Line 50