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events; source documents are the starting point in the bookkeeping process.

The Basic Steps of Bookkeeping - dummies

Jane Kelly is a Chartered Management Accountant and author of Sage 50

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Dummies. She teaches bookkeeping courses for small businesses and works with mature students providing accountancy training at all levels. Paul Barrow is a Chartered Accountant with over 20 years□

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Bookkeeping refers
mainly to the
record-keeping
aspects of
accounting.

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essentially the

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Accounting process (some would say the drudgery) of recording all the information regarding the transactions and financial activities of a business. What follows is a basic overview of what bookkeeping for a small business entails:

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Basic Bookkeeping
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Bookkeeping is the process of keeping track of every financial transaction made by a business firm from the opening of the firm to the closing of the firm.

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Depending on the type of accounting system used by the business, each financial transaction is recorded based on supporting documentation.

A Beginner's
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Cheat Sheet By John A. Tracy Accountants keep the books of businesses, not-for-profits, and government entities by following systematic methods of recording all financial activities.

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business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss, financial condition, and cash flows.

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For Dummies. Paul Barrow is a Chartered Accountant with more than 20 years' consulting, training and writing experience. Lita Epstein designs and teaches online investing, finance and tax courses.

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For Dummies: (4th UK Edition) by Jane E. Kelly ...

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