



# AAT

## Introduction to Bookkeeping

### Pocket Notes

This Study Text supports study for the following AAT qualifications:

AAT Level 2 Certificate in Accounting

AAT Level 2 Certificate in Bookkeeping

AAT Certificate in Accounting at SCQF Level 6



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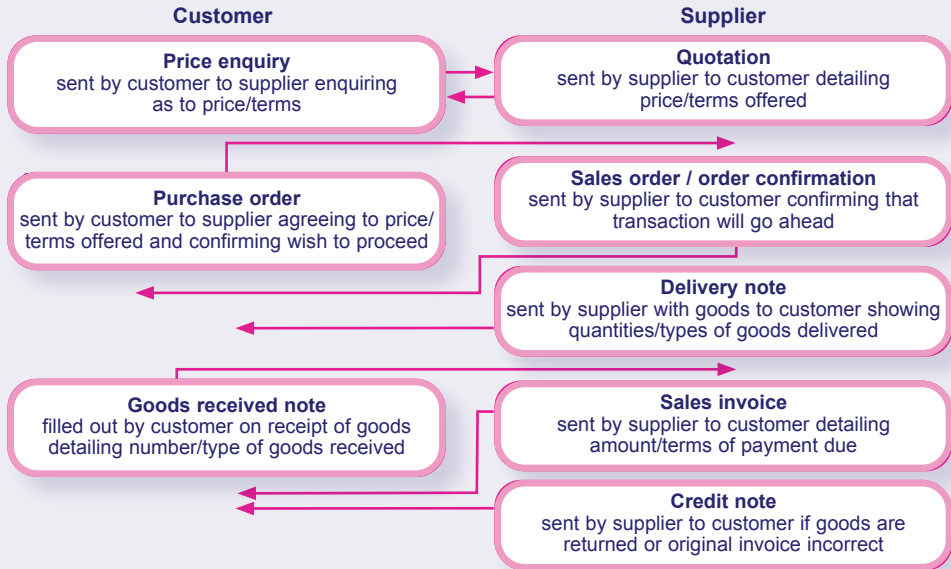
chapter

# 1

## Business documents and books of prime entry

- Business documents for a credit transaction.
- Preparing a sales invoice.
- Types of discounts.
- Preparing credit notes.
- Coding.
- Ordering goods and services.
- Receiving goods.
- Books of prime entry.
  - Sales day book.
  - Sales returns day book.
  - Purchases day book.
  - Purchases returns day book.
  - Cash receipts book.
  - VAT.
  - Cash payments book.
  - Discounts allowed day book.
  - Discounts received day book.
  - Petty cash book.

## Business documents for a credit transaction



## Preparing a sales invoice

Sequential invoice numbering

Date of supply

Supplier's VAT registration no

Delivery reference

Details of goods supplied

Rate of VAT on goods

Goods total

Trade discount deducted

VAT charged

Total payable by customer

Details of any prompt payment offered

Name address and  
delivery address of  
customerName and address of  
supplier

INVOICE					
Invoice to Fitch & Partners 23 Emma Place Manchester M6 4TZ			A. J Broom & Company 59 Parkway Manchester M2 6EG Tel: 0161 560 3392 Fax: 0161 560 5322		
Deliver to Unit 15 Standford Business Park Manchester M13 80B			Invoice no: 69471 Tax point: 21 August 20X3 VAT reg no: 625 9911 58 Delivery note no: 2684 Account no: SL30		
Code	Description	Quantity	VAT rate %	Unit price £	Amount exclusive of VAT £
CJA 991	Cashmere Jumper (adult) cream	20	20	65.00	1,300.00
Trade discount 10%					1,300.00 130.00
VAT at 20%					1,170.00 234.00
Total amount payable					1,404.00
Deduct discount of 2% if paid within 10 days					



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