

# Purchase Ledger

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

## Course Content

- Lesson 1: Introduction to credit purchases, purchase invoices, completing the Purchases Day Book
- Lesson 2: The purpose of keeping a Purchase Ledger, locating information to be recorded in the Purchase Ledger accounts, writing up Purchase Ledger accounts, cross-referencing entries in the Purchase Ledger with the Purchases Day Book and Cash Book
- Lesson 3: Reconciling the information contained in a supplier's statement, preparing a list of balances from individual Purchase Ledger accounts, writing up a Purchase Ledger Control Account, detecting errors between the Purchase Ledger Control Account and the Individual Purchase Ledger Accounts, Stock records, the importance of accounting for all VAT

## Benefits

- Designed to follow on from the Basic Book-keeping course.
- 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.

**Course duration:** 8 - 10 hours

**What next:** Sales Ledger  
Final Accounts I  
Final Accounts II  
Sage Line 50 Accounts