

# Table of Contents

## Maintaining Financial Documents [manual]

---

<b>Unit 1: About this Workbook</b> .....	1
<b>Unit 2: About Brightspring</b> .....	3
About Brightspring Pty Ltd.....	3
Price List – Brightspring Pty Ltd.....	4
GST or GST-Free? .....	5-6
Who is responsible?.....	7
<b>Unit 3: Preparing Sales Financial Documents</b> .....	9
Price List – Brightspring Pty Ltd.....	10
Notes on Sales Procedures – Brightspring Pty Ltd .....	11
Checking a Purchase Order received from a customer.....	12
Preparing an Item Tax Invoice .....	13
Notes on Invoices [Australian Taxation Office requirements].....	15
What happens to each copy of the Tax Invoice.....	18
Preparing a Delivery Docket .....	20
Preparing an Invoice for services .....	21
Preparing an Adjustment Note for goods returned.....	23
Unit 3 Summary .....	24
Unit 3 Revision Exercise – Sales [can be used as an assessment] .....	25-28
<b>Unit 4: Purchasing Items and Services</b> .....	29
North Spring Water Pty Ltd Price List.....	30
Notes on Buying Procedures – Brightspring Pty Ltd .....	31
Preparing a Purchase Requisition .....	32
Preparing a Purchase Order.....	33
What happens to each copy of the Purchase Order .....	34
Completing a Credit Application Form.....	35
Notes on “ABN” and ABN Lookup. ....	36
Checking Tax Invoice against Purchase Order for accuracy.....	39
Preparing a Goods Returned docket.....	41
Checking Adjustment Note received for accuracy .....	41
Summary of documents in the file of North Spring Water Pty Ltd.....	42
Reconciling a Statement of Account .....	43
Unit 4 Summary .....	44
Unit 4 Revision Exercise – Purchases [can be used as an assessment] .....	45-50
<b>Unit 5: Customer Receipts and Banking</b> .....	51
Notes on Banking Procedures – Brightspring Pty Ltd .....	52
Preparing a Receipt .....	53
Notes on Cheques.....	55
Notes on “BSB”.....	55
Completing a Credit Card Sales Voucher .....	58
Electronic Funds Transfer Code of Conduct .....	59
Code of Banking Practice.....	60
Batching of Cash, Cheques and Credit Card received .....	61
Security and Safety Precautions – Cash Handling and Moving Cash.....	62-63
Other methods of banking .....	63

# Table of Contents [continued]

---

<b>Unit 5: Customer Receipts and Banking [continued]</b>	
Preparing Notes and Coins for Banking .....	65
Preparing a Bank Deposit Slip .....	66-67
Units 3 and 5 Summary .....	68
Unit 5 Revision Exercise	
[can be used as an assessment – FNSICGEN305B and FNSICACC304B].....	69-74
<b>Unit 6: Paying Suppliers</b> .....	75
Notes on Payment Procedures – Brightspring Pty Ltd .....	76
Part of a cheque .....	77
Writing out a cheque .....	78
Types of cheques .....	79
Preparing a Remittance Slip .....	81
Notes on banks refusing to pay and stopping payment of cheques .....	83
Paying Suppliers by Electronic Funds Transfer/BPAY .....	83
Units 4 and 6 Summary .....	84
Unit 6 Revision Exercise [can be used as assessment].....	85-90
<b>Unit 7: Processing Petty Cash Payments</b> .....	91
What is Petty Cash?.....	92
Notes on Petty Cash Procedures – Brightspring Pty Ltd.....	92
The Petty Cash Imprest System.....	93
Setting up a Petty Cash System.....	93
Preparing a Cash Analysis for cashed Petty Cash Cheque.....	94
Spending Petty Cash and preparation of Petty Cash Vouchers .....	94
Recording Petty Cash payments in a Petty Cash Book .....	98-99
Balancing the Petty Cash Book .....	100
Unit 7 Revision Exercise [can be used as assessment].....	103-106
<b>Appendix: Solutions to exercises in this Workbook [excluding Revision Exercises]</b> .....	107

## Copyright Notice:

Copyright ©2008 Marian Brown. All rights reserved.  
No part of this material may be reproduced or copied in any form or by any means (graphic, electronic or mechanical, including photocopying or by information retrieval systems) without permission in writing from Marian Brown.

Written by:

Marian Brown Dip T [Commerce], MICB  
Cert IV Workplace Training and Assessment, Cert IV in Financial Services [Bookkeeping]  
MYOB Certified Consultant for 14 years  
MYOB Accredited Author, MYOB Publisher, MYOB Accredited Trainer  
MBS Training Services Pty Ltd  
[sales@mbsts.com.au](mailto:sales@mbsts.com.au)  
[www.mbsts.com.au](http://www.mbsts.com.au)