

I Contents

I	Contents	1-5
II	Introduction	1-19
1	Conventions	1-21
1.1	Accounting Periods	1-21
1.2	Accounting Technical Terms	1-21
1.3	Account Names	1-21
1.4	Alphabetic Order	1-21
1.5	Basics	1-21
1.6	Bookkeeping Entries	1-21
1.7	Bookkeeping Entry Format	1-21
1.8	Calculations	1-22
1.9	Case Studies (C/S)	1-22
1.10	Case Study Text	1-22
1.11	Cash Flow Separation	1-22
1.12	Companies	1-22
1.13	Cost-Expense-Congruence	1-22
1.14	Country	1-22
1.15	Currency Unit	1-22
1.16	Data Format in Tables	1-23
1.17	Prepayments of Income Taxes	1-23
1.18	How it is Done	1-23
1.19	Income Taxes	1-23
1.20	Financial Statements for Taxation	1-23
1.21	Names	1-23
1.22	Language	1-23
1.23	Learning Objectives and Summaries	1-23
1.24	Legal Forms of a Business	1-23
1.25	Length of a Month/Year	1-23
1.26	Level of Precision	1-23
1.27	Literature	1-24
1.28	Non-existing Items	1-24
1.29	Online Materials	1-24
1.30	Payment Terms	1-24
1.31	Presentation of Accounts	1-24
1.32	Proportional Calculation of Depreciation and Interest	1-24
1.33	Question Bank	1-25
1.34	Quotation of Law Texts/Standards	1-25
1.35	Sequence of Bookkeeping Entries	1-25
1.36	Tax on Capital Returns (Dividend Tax)	1-25

1.37	Transaction Costs.....	1-25
1.38	Value Added Tax, Goods and Service Tax.....	1-25
1.39	VAT Reduction	1-25
1.40	Working Definition(s)	1-25
1.41	Work-in-Process Account.....	1-26
1.42	Writing Management Terms	1-26
1.43	WWW.....	1-26
1.44	Youtube Videos.....	1-26
1.45	10-20-30 Rule.....	1-26
2	Cafeteria Example and what is on the Balance Sheet.....	2-27
2.1	What is in the Chapter?	2-27
2.2	Learning Objective.....	2-27
2.3	Statement of Financial Position	2-27
2.4	Our first Balance Sheet.....	2-27
2.5	Accounting Equation.....	2-28
2.6	Income Statement.....	2-29
2.7	Reading Financial Statements.....	2-30
2.8	C/S NEWINGTON Ltd.....	2-30
2.9	What is on the Balance Sheet's Asset side?.....	2-30
2.10	What is on the Capital and Liabilities Side of the Balance Sheet?	2-33
2.11	What is on the Income Statement?	2-34
2.12	What is on the Statement of Cash Flows?	2-36
2.13	What is on the Statement of Changes in Equity?.....	2-37
2.14	C/S KENSINGTON.....	2-37
2.15	Summary.....	2-45
2.16	Working Definitions	2-45
2.17	Question Bank.....	2-46
2.18	Solutions.....	2-47
3	Shareholders' View	3-48
3.1	What is in the Chapter?	3-48
3.2	Learning Objective:.....	3-48
3.3	McDonald's Corp.....	3-48
3.4	Summary.....	3-53
3.5	Working Definition.....	3-53
3.6	Question Bank.....	3-54
3.7	Solutions.....	3-54
4	Legal Aspects of Accounting	4-55
4.1	What is in the Chapter?	4-55
4.2	Learning Objectives	4-55
4.3	Who prepares Financial Statements?.....	4-55
4.4	How to Establish a German Limited Company	4-57
4.5	Necessity to Prepare Financial Statements	4-60

4.6	Scope of IFRSs	4-61
4.7	What are the Standards?	4-62
4.8	Difference between HGB and IFRSs	4-63
4.9	Summary	4-64
4.10	Working Definitions	4-64
4.11	Question Bank	4-64
4.12	Solutions	4-65
5	The Excel Accountant.....	5-66
5.1	What is in the Chapter?	5-66
5.2	Learning Objectives	5-66
5.3	Accounting Software.....	5-66
5.4	Accounting with MS-Excel	5-66
5.5	Acc (Accounts)	5-69
5.6	JL (Journal)	5-70
5.7	TB (Trial Balance)	5-71
5.8	BS (Statement of Financial Position)	5-72
5.9	Ger BS (German Balance Sheet)	5-73
5.10	IS (Statement of Comprehensive Income).....	5-74
5.11	Ger-IS (German Income Statement)	5-75
5.12	CFS (Statement of Cash Flows).....	5-76
5.13	SCE (Statement of Changes in Equity)	5-76
5.14	RoA (Register of non-current Assets)	5-77
5.15	Int&Pay-off (Interest and Pay-off Schedule)	5-78
5.16	PCB (Petty Cash Book)	5-79
5.17	CB (Cash Book).....	5-79
5.18	BankST (Bank statement).....	5-80
5.19	Cons (Consolidation)	5-81
5.20	BP (Business Plan).....	5-81
5.21	Summary.....	5-82
6	Introduction to Balance Sheet and Income Statement	6-83
6.1	What is in the Chapter?	6-83
6.2	Learning Objectives	6-83
6.3	Approach to Accounting.....	6-83
6.4	Asset Side of the Balance Sheet.....	6-84
6.5	Capital and Liability Side of the Balance Sheet.....	6-86
6.6	Income Statement.....	6-87
6.7	Summary.....	6-89
6.8	Working Definitions	6-89
6.9	Question Bank	6-90
6.10	Solutions	6-91
7	Activities on the Asset Side of the Balance Sheet.....	7-92
7.1	What is in the Chapter?	7-92

7.2	Learning Objectives	7-92
7.3	Asset Exchanges	7-92
7.4	C/S ROHRBACH Ltd.	7-92
7.5	Activity 1: Purchase on Cash	7-93
7.6	Activity 2: Acquisition of Equipment on Cash	7-94
7.7	Activity 3: Cash Sale	7-95
7.8	Activity 4: Disposal of non-current assets	7-96
7.9	Summary	7-97
7.10	Working Definitions	7-97
7.11	Question Bank	7-97
7.12	Solutions	7-98
8	Activities on Both Sides of the Balance Sheet	8-99
8.1	What is in the Chapter?	8-99
8.2	Learning Objectives	8-99
8.3	Activities Changing Balance Sheet Items	8-99
8.4	C/S EDENVALE AG	8-99
8.5	Activity 1: Establishment of the Business	8-99
8.6	Activity 2: Purchase of Goods	8-100
8.7	Activity 3: Borrowing Money from the Bank	8-101
8.8	Activity 4: Acquisition of non-current Assets	8-102
8.9	Activity 5: Payment of Debts	8-103
8.10	Activity 6: Selling Goods	8-103
8.11	Activity 7: Receipts from Customers	8-104
8.12	Activity 8: Payment for Debts	8-105
8.13	Effects of the Activities	8-106
8.14	Summary	8-106
8.15	Working Definitions	8-107
8.16	Question Bank	8-107
8.17	Solutions	8-108
9	Profit and Loss Activities	9-109
9.1	What is in the Chapter?	9-109
9.2	Learning Objectives	9-109
9.3	Profit Calculation	9-109
9.4	C/S RIVERGATE (Pty) Ltd.	9-109
9.5	Taxable Profit	9-110
9.6	Retained Earnings	9-110
9.7	C/S PELZERHAGEN (Pty) Ltd.	9-110
9.8	Activity 1: Payment for Rent	9-111
9.9	Activity 2: Payment for Labour	9-113
9.10	Activity 3: Acquisition on Credit Followed by Depreciation	9-114
9.11	Activity 4: Rendering Service and Cash Receipt	9-116
9.12	Income Tax Calculation	9-116
9.13	Summary	9-117

9.14	Working Definitions	9-117
9.15	Question Bank	9-118
9.16	Solutions	9-118
10	Introduction to T-Accounts for Items on the Balance Sheet.....	10-119
10.1	What is in the Chapter?	10-119
10.2	Learning Objectives	10-119
10.3	Overview	10-119
10.4	T-Accounts.....	10-120
10.5	Balancing-off.....	10-121
10.6	Real and Nominal Accounts	10-123
10.7	Basics-Chart of Accounts.....	10-123
10.8	Applying T-Accounts for ROHRBACH Ltd.....	10-124
10.9	Applying T-Accounts for EDENVALE AG	10-127
10.10	Summary	10-129
10.11	Working Definitions	10-130
10.12	Question Bank	10-130
10.13	Solutions	10-131
11	T-Accounts for Profit and Loss.....	11-132
11.1	What is in the Chapter?	11-132
11.2	Learning Objectives	11-132
11.3	Applying Nominal Accounts	11-132
11.4	Closing-off Accounts	11-133
11.5	C/S PELZERHAGEN (Pty) Ltd.	11-134
11.6	Calculation of Income Tax.....	11-138
11.7	Transfer of Profit or Loss to Equity.....	11-138
11.8	Summary	11-140
11.9	Working Definition	11-140
11.10	Question Bank	11-140
11.11	Solutions	11-141
12	Introduction to Bookkeeping Entries.....	12-142
12.1	What is in the Chapter?	12-142
12.2	Learning Objectives	12-142
12.3	Formal Description of Bookkeeping Entries.....	12-142
12.4	Double Entry System.....	12-143
12.5	Common Regulations for Bookkeeping.....	12-144
12.6	Bookkeeping Entries at ROHRBACH Ltd.....	12-145
12.7	Bookkeeping Entries at EDENVALE AG	12-147
12.8	Bookkeeping Entries at PELZERHAGEN (Pty) Ltd.....	12-150
12.9	Summary	12-153
12.10	Working Definitions	12-154
12.11	Question Bank	12-154
12.12	Solutions	12-154

13	Special Asset Accounts.....	13-155
13.1	What is in this Chapter?	13-155
13.2	Learning Objectives	13-155
13.3	Asset Recognition	13-155
13.4	Non-current Assets	13-156
13.5	Current Assets	13-159
13.6	Summary.....	13-163
13.7	Working Definitions	13-163
13.8	Question Bank.....	13-163
13.9	Solutions.....	13-164
14	Special Equity Accounts	14-165
14.1	What is in the Chapter?	14-165
14.2	Learning Objectives	14-165
14.3	Equity Section on the Balance Sheet	14-165
14.4	Issued Capital.....	14-165
14.5	Reserves.....	14-167
14.6	Retained Earnings	14-168
14.7	Summary.....	14-171
14.8	Working Definitions	14-171
14.9	Question Bank.....	14-171
14.10	Solutions.....	14-172
15	Special Liability Accounts.....	15-173
15.1	What is in the Chapter?	15-173
15.2	Learning Objectives	15-173
15.3	Liabilities	15-173
15.4	Effective Interest Calculation	15-173
15.5	Disclosure of Liabilities	15-174
15.6	Annuities	15-175
15.7	Bank Loans with constant Pay-offs	15-178
15.8	Leases.....	15-179
15.9	Bonds.....	15-181
15.10	Down Payments and Partial Payments.....	15-181
15.11	Provisions.....	15-183
15.12	Income tax liabilities	15-184
15.13	Summary.....	15-185
15.14	Working Definitions	15-185
15.15	Question Bank.....	15-185
15.16	Solutions.....	15-186
16	Reconciliation Accounts	16-187
16.1	What is in the Chapter?	16-187
16.2	Learning Objectives.....	16-187

16.3	Account Structure.....	16-187
16.4	Asset Management	16-187
16.5	Reconciliation Account.....	16-187
16.6	C/S DAGBREEK Ltd. (Asset Management)	16-188
16.7	C/S RETIEF (Pty) Ltd.....	16-189
16.8	Purchase and Sales Ledger	16-191
16.9	C/S DESPATCH Ltd.....	16-191
16.10	C/S SCHECKTER Ltd.....	16-194
16.11	Summary	16-195
16.12	Working Definitions	16-195
16.13	Question Bank	16-195
16.14	Solutions	16-196
17	Depreciation	17-197
17.1	What is in this Chapter?.....	17-197
17.2	Learning objectives.....	17-197
17.3	Regulations for Depreciation	17-197
17.4	Depreciation Parameters	17-197
17.5	Straight-line Method.....	17-198
17.6	Recording Depreciation.....	17-198
17.7	Register of Non-Current Assets	17-200
17.8	C/S FAIRBRIDGE Ltd.....	17-201
17.9	Declining Method for Depreciation.....	17-204
17.10	C/S KROLLER Ltd.	17-205
17.11	Depreciation Following Asset Deployment.....	17-209
17.12	C/S FLYSCHER Ltd.....	17-209
17.13	Summary	17-210
17.14	Working Definitions	17-211
17.15	Question Bank	17-211
17.16	Solutions	17-212
18	Further Expenses and Accruals	18-213
18.1	What is in the Chapter?	18-213
18.2	Learning Objectives	18-213
18.3	Prepaid Expenses	18-213
18.4	C/S SIMONI Ltd.....	18-213
18.5	Summary	18-219
18.6	Question Bank	18-219
18.7	Solutions	18-220
19	Accounting for Labour	19-221
19.1	What is in the Chapter?	19-221
19.2	Learning Objectives	19-221
19.3	Pay-days	19-221
19.4	Components of Labour	19-221

19.5	Net Salary	19-222
19.6	Gross Salary	19-222
19.7	Assumptions	19-222
19.8	Case study SUIDERLAND Ltd.	19-222
19.9	Piecework Labour	19-224
19.10	C/S CLARITON Ltd.	19-224
19.11	Accruals for Piecework Labour.....	19-229
19.12	Summary.....	19-232
19.13	Working Definitions	19-232
19.14	Question Bank.....	19-233
19.15	Solutions.....	19-234
20	Trading Business – (1) Purchases and Returns	20-235
20.1	What is in the Chapter?	20-235
20.2	Learning Objectives	20-235
20.3	Bookkeeping Entries for Trading Business	20-235
20.4	C/S APPLIEDENE (Pty) Ltd.....	20-236
20.5	Accounting for Returns Outwards	20-238
20.6	C/S KLIPFONTAIN Ltd.	20-239
20.7	Summary.....	20-242
20.8	Working Definitions	20-242
20.9	Question Bank.....	20-242
20.10	Solutions.....	20-243
21	Trading Business – (1) Purchases and Returns plus VAT.....	21-244
21.1	What is in the Chapter?	21-244
21.2	Learning Objectives	21-244
21.3	Value Added Tax VAT.....	21-244
21.4	How to Calculate input-VAT	21-246
21.5	C/S APPLIEDENE (Pty) Ltd.....	21-247
21.6	VAT Consideration for Returns Outwards	21-250
21.7	C/S KLIPFONTEIN Ltd.	21-251
21.8	Summary.....	21-254
21.9	Working Definitions	21-255
21.10	Question Bank.....	21-255
21.11	Solutions.....	21-256
22	Trading Business – (2) Sales and Returns.....	22-257
22.1	What is in the Chapter?	22-257
22.2	Learning Objectives	22-257
22.3	Revenue Recognition.....	22-257
22.4	Trading Account	22-257
22.5	C/S APENDORP (Pty) Ltd.....	22-258
22.6	C/S DURANT (Pty) Ltd.	22-265
22.7	Summary.....	22-273

22.8	Working Definitions	22-274
22.9	Question Bank	22-274
22.10	Solutions	22-275
23	Trading Business – (2) Sales and Returns plus VAT	23-276
23.1	What is in the Chapter?	23-276
23.2	Learning Objectives	23-276
23.3	How to Record Output-VAT	23-276
23.4	C/S APENDORP (Pty) Ltd.	23-277
23.5	C/S DURANT (Pty) Ltd.	23-283
23.6	Summary	23-292
23.7	Question Bank	23-292
23.8	Solutions	23-293
24	Privately-owned Business: Drawings	24-294
24.1	What is in the Chapter?	24-294
24.2	Learning Objectives	24-294
24.3	Why running a Private Business?.....	24-294
24.4	Drawings.....	24-295
24.5	Balance Sheet for a privately-owned Company.	24-295
24.6	How to Record a Drawing.....	24-296
24.7	C/S T.L. vanGuard	24-299
24.8	C/S PAROW HOUTBANK.....	24-308
24.9	Summary	24-312
24.10	Working Definitions	24-313
24.11	Question Bank	24-313
24.12	Solutions	24-314
25	Production Firms.....	25-315
25.1	What is in the Chapter?	25-315
25.2	Learning Objectives	25-315
25.3	Inventory Valuation and Recording.....	25-315
25.4	C/S REGENT BIKE (Pty) Ltd.	25-317
25.5	Summary	25-324
25.6	Working Definitions	25-324
25.7	Question Bank	25-324
25.8	Solutions	25-325
26	Inventory Systems	26-326
26.1	What is in the Chapter?	26-326
26.2	Learning Objectives	26-326
26.3	Recall of the Periodic Inventory System	26-326
26.4	Perpetual Inventory System	26-327
26.5	C/S WITSAND (Pty) Ltd. - Periodic Inventory System	26-328
26.6	C/S WITSAND (Pty) Ltd. - Perpetual Inventory System	26-336

26.7	Summary.....	26-349
26.8	Working Definitions.....	26-350
26.9	Question Bank.....	26-350
26.10	Solutions.....	26-351
27	Cost Formulas	27-352
27.1	What is in the Chapter?.....	27-352
27.2	Learning Objectives.....	27-352
27.3	Cost Formulas	27-352
27.4	C/S MALGAS (Pty) Ltd.....	27-353
27.5	Application of Weighted Average (A).....	27-355
27.6	Application of First-In-First-Out (B).....	27-358
27.7	Application of Last-In-First-Out (C).....	27-361
27.8	Summary.....	27-364
27.9	Working Definitions.....	27-364
27.10	Question Bank.....	27-365
27.11	Solutions.....	27-365
28	Income Statement Following the Cost of Sales Format.....	28-366
28.1	What is in the Chapter?.....	28-366
28.2	Learning Objectives.....	28-366
28.3	Statement of Profit or Loss and Other Comprehensive Income	28-366
28.4	Nature of Expense Method.....	28-367
28.5	Cost of Sales Format	28-367
28.6	Similarities/Differences.....	28-367
28.7	Application of NoE and COS.....	28-368
28.8	C/S ASHTON Ltd.....	28-368
28.9	C/S ASHTON Ltd. – Nature of Expense Method (NoE)	28-372
28.10	C/S ASHTON Ltd. – Cost of Sales Format (COS).....	28-378
28.11	C/S MONTAGU (Pty) Ltd.....	28-385
28.12	Summary.....	28-401
28.13	Working Definitions.....	28-401
28.14	Question Bank.....	28-402
28.15	Solutions.....	28-403
29	Trial Balance	29-404
29.1	What is in the Chapter?.....	29-404
29.2	Learning Objectives.....	29-404
29.3	How to Prepare a Trial Balance	29-404
29.4	C/S PENTZ Ltd.....	29-405
29.5	Step (A): Making Bookkeeping Entries.....	29-406
29.6	Step (B): Preparing the Trial Balance.....	29-412
29.7	Step (C): Checking the Trial Balance.....	29-413
29.8	Step (D): Making Adjustments.....	29-415
29.9	Step (E): Preparing the Adjusted Trial Balance.....	29-419

29.10	Step (F): Deriving Financial Statements	29-420
29.11	Summary	29-422
29.12	Working Definitions	29-422
29.13	Question Bank	29-422
29.14	Solutions	29-423
30	Tax Calculation, Profit Appropriation and Equity Changes	30-424
30.1	What is in the Chapter?	30-424
30.2	Learning Objectives	30-424
30.3	Profit Appropriation	30-424
30.4	Auditing	30-425
30.5	C/S RAATS Ltd.	30-425
30.6	Statement of Changes in Equity	30-432
30.7	Summary	30-433
30.8	Working Definitions	30-433
30.9	Question Bank	30-434
30.10	Solutions	30-434
31	Multiple-Period Bookkeeping.....	31-435
31.1	What is in the Chapter?	31-435
31.2	Learning Objectives	31-435
31.3	End of Accounting Period Procedures.....	31-435
31.4	Beginning of Accounting Period Procedures	31-436
31.5	Timeline for Financial Statements.....	31-436
31.6	C/S GOUSBLUM Ltd. - 20X7	31-437
31.7	C/S GOUSBLUM Ltd. – 20X8	31-445
31.8	Summary	31-454
31.9	Question Bank	31-454
31.10	Solutions	31-455
32	Introduction to Statements of Cash Flows	32-456
32.1	What is in the Chapter?	32-456
32.2	Learning Objectives	32-456
32.3	Cash Flow Statement Requirements in Germany	32-456
32.4	Cash Flow Statement Requirements by IFRSs	32-456
32.5	Categories of Cash Flows	32-457
32.6	Cash Flow Statement and Value added Tax	32-458
32.7	Direct Method.....	32-458
32.8	C/S MANSELL Ltd.	32-458
32.9	Reconciliation Method.....	32-465
32.10	C/S DEERHURST.....	32-466
32.11	Formal Procedure for the Reconciliation.....	32-470
32.12	Reconciliation at MANSELL Ltd.....	32-473
32.13	C/S SUNLANDS AG	32-477
32.14	Summary	32-482

32.15	Working Definitions	32-482
32.16	Question Bank.....	32-483
32.17	Solutions.....	32-483
33	Establishment of a Business and Legal Form Changes	33-484
33.1	What is in the Chapter?	33-484
33.2	Learning Objectives	33-484
33.3	C/S SALDANHA (Part 1: Sole Proprietor).....	33-484
33.4	Requirements to Prepare Financial Statements for Small Business.....	33-485
33.5	Bookkeeping Records for a Sole Proprietorship (Case Saldanha)	33-485
33.6	Calculation of Profits in a Sole Proprietorship (Case Saldanha).....	33-489
33.7	Change of Legal Form (Case Saldanha)	33-495
33.8	Partnerships	33-495
33.9	C/S SNACKY-TICKY-Shop (Part 2: Partnership)	33-495
33.10	C/S SNACKY-TICKY-Shop (Part 3: Limited Company).....	33-508
33.11	Business Activities (C/S SNACKY-TICKY Ltd.).....	33-511
33.12	Profit and Loss Calculation (C/S SNACKY-TICKY Ltd.).....	33-515
33.13	Summary.....	33-521
33.14	Working Definitions	33-522
33.15	Question Bank.....	33-522
33.16	Solutions.....	33-523
34	Liquidations.....	34-524
34.1	What is in the Chapter?	34-524
34.2	Learning Objectives	34-524
34.3	Reasons for Liquidations	34-524
34.4	Liquidation Procedures	34-525
34.5	C/S MOSSEL SPORTS.....	34-525
34.6	Tax Implication for a Profit on Liquidation.....	34-530
34.7	Alternative End for the C/S MOSSEL SPORTS.....	34-530
34.8	Liquidation of Partnerships and Limited Companies.....	34-532
34.9	Summary.....	34-533
34.10	Working Definitions	34-533
34.11	Question Bank.....	34-533
34.12	Solutions.....	34-534
35	Disposals.....	35-535
35.1	What is in the Chapter?	35-535
35.2	Learning Objectives	35-535
35.3	Reasons for Disposals	35-535
35.4	Bookkeeping Entries for Disposals	35-536
35.5	C/S: WARDRIF Ltd.	35-537
35.6	Summary.....	35-547
35.7	Working Definitions	35-547
35.8	Question Bank.....	35-547

35.9	Solutions	35-548
36	Discounts and Rebates.....	36-549
36.1	What is in the Chapter?	36-549
36.2	Learning Objectives	36-549
36.3	Characteristics of Discounts and Rebates	36-549
36.4	Recording Discounts and Rebates	36-549
36.5	Impact of Discounts on Financial Statements.....	36-550
36.6	Direct Discounts.....	36-550
36.7	C/S MELKBOS Ltd.....	36-550
36.8	Deferred Discount	36-551
36.9	C/S HETKRUIS Ltd. and FIXCARS (Pty) Ltd. - Buyer	36-552
36.10	C/S HETKRUIS Ltd. and FIXCARS (Pty) Ltd. – Seller	36-555
36.11	Discounts Received in the Next Accounting Period	36-558
36.12	C/S BELLICK AG.....	36-558
36.13	Summary	36-561
36.14	Working Definitions	36-562
36.15	Question Bank	36-562
36.16	Solutions	36-563
37	Cash Book: Reconciliation with the Bank Statement	37-564
37.1	What is in the Chapter?	37-564
37.2	Learning Objectives	37-564
37.3	Need for Bank Reconciliation.....	37-564
37.4	Bank Statements	37-564
37.5	C/S KRAGGA Consultants Ltd.....	37-565
37.6	Reconciliation.....	37-570
37.7	Summary	37-577
37.8	Working Definitions	37-577
37.9	Question Bank	37-577
37.10	Solutions	37-578
38	Petty Cash Book	38-579
38.1	What is in the Chapter?	38-579
38.2	Learning Objectives	38-579
38.3	Need for a Petty Cash Book	38-579
38.4	Bookkeeping Records for Expenditures Paid from Petty Cash	38-579
38.5	C/S SWARTKLIP Ltd.....	38-580
38.6	Summary	38-591
38.7	Working Definitions	38-591
38.8	Question Bank	38-591
38.9	Solutions	38-592
39	Books of Original Entry	39-593
39.1	What is in the Chapter?	39-593

39.2	Learning Objectives	39-593
39.3	Need for Books of Original Entry.....	39-593
39.4	Concept of Books of Original Entry	39-593
39.5	C/S MUIRFIELD (Pty) Ltd.....	39-595
39.6	Summary.....	39-605
39.7	Working Definitions	39-605
39.8	Question Bank.....	39-605
39.9	Solutions.....	39-606
40	Abbreviations.....	40-607
41	Table of Figures	41-611
42	Literature	42-618