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COURSE BROCHURE

# Operations Bookkeeping and Cost Centre Records Training Course

2 – 6 August 2027
Dar es Salaam

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Registered in the United Kingdom and Saudi Arabia

# Operations Bookkeeping and Cost Centre Records Training Course

**Ref:** 855_32403 **Date:** 2 – 6 August 2027 **Location:** Dar es Salaam **Fees:** 7900 GBP

Operations Bookkeeping and Cost Centre Records is a 1-week training course for operations administrators, plant accounts staff and small business owners who post the transactions of yards, depots and production units, ending with a reconciled set of operational books. Site managers now need cost centre figures they can trust each period, not a year-end surprise from head office. Jupiter Prime Training offers this course on Operations Bookkeeping and Cost Centre Records.

## Why Operations Bookkeeping and Cost Centre Records Matters Now

Three pressures shape operational bookkeeping today. Cloud accounting packages push posting out of the finance office and onto sites, so the people closest to stores, fuel and overtime now create the entries. Plant managers are judged on cost per unit and cost per cost centre, so a misposted invoice changes decisions about shifts and suppliers. Lenders, owners and auditors expect stock and bank balances to agree with physical counts and statements. The course rests on double-entry principles and the accrual concept.

## Who Gains Most from Operations Bookkeeping and Cost Centre Records

- Staff who post purchase invoices, petty cash and stores issues for a site or plant
- Administrators who code spending to cost centres and production orders
- Store controllers who keep stock cards and agree them with counts
- Owners of small fabrication or service firms who keep their own ledgers
- Coordinators who prepare period figures for an operations manager

A site office whose stores, purchasing and accounts clerks attend together gains most.

## Operations Bookkeeping and Cost Centre Records Capabilities

Participants trace each receipt, issue and payment from source document to trial balance.

- Apply double-entry rules to purchases, stores issues and labour bookings — accurate unit costs
- Design a chart of accounts with cost centre and expense codes — site manager reporting
- Build stock records using FIFO and weighted average valuation — inventory value and cost of goods
- Calculate production order costs from materials, labour and overhead absorption — product pricing
- Test bank and supplier balances through reconciliation — cash position and supplier trust
- Communicate period figures with accruals and prepayments posted — owners and lenders

## Key Operations Bookkeeping and Cost Centre Records Terms

- Double entry — recording every transaction as an equal debit and credit so the books always balance.
- Cost centre — a unit such as a line, depot or yard to which costs are charged and reported.
- Trial balance — a list of every ledger balance at a date, used to prove debits equal credits.
- Stock card — a running record of receipts, issues and balance for one stores item.
- Overhead absorption rate — the rate used to charge indirect costs such as power and rent to production orders.
- Accrual — an expense recognised in the period it is incurred although the invoice has not yet arrived.

## Operations Bookkeeping and Cost Centre Records Day by Day

### Day 1: Source Documents and Double Entry

- Purchase Orders, Goods Received Notes and Invoices — Three-Way Match Before Posting
- Debit and Credit Rules for Site Transactions — Correct Ledger Choice
- Books of Prime Entry and Day Books — Volume and Control of Postings
- Petty Cash Imprest System — Small Site Spending Limits
- Chart of Accounts With Cost Centre Codes — Reporting Structure for Managers

### Day 2: Ledgers and Cost Centre Coding

- Nominal, Sales and Purchase Ledgers — Control Account Agreement
- Cost Centre and Expense Code Allocation — Who Owns Each Cost
- Labour Time Sheets and Overtime Bookings — Payroll Cost by Line
- Fuel, Maintenance and Utility Recharges — Fair Split Between Units
- Coding Error Detection and Journals — When to Reverse or Reclassify

### Day 3: Inventory and Production Cost Records

- Stock Cards and Stores Issue Notes — Material Usage by Order
- FIFO and Weighted Average Valuation — Effect on Cost of Goods
- Stocktake Variances and Write-Offs — Shrinkage Versus Recording Error
- Production Order Cost Sheets — Material, Labour and Overhead per Batch
- Overhead Absorption Rates — Pricing and Under-Recovery Decisions

### Day 4: Reconciliation and Period-End Cut-Off

- Bank Reconciliation Statements — Timing Differences Versus Missing Entries
- Supplier Statement Reconciliation — Disputed Invoices and Credit Notes
- Accruals and Prepayments — Matching Costs to the Right Period
- Depreciation of Site Equipment — Asset Register and Unit Charges
- Trial Balance Extraction and Suspense Clearing — Readiness for Reporting

## Day 5: Practising the Reconciled Set of Operational Books

- Posting a Month of Depot Transactions — Applying Double-Entry and Coding Rules
- Stores Valuation for the Case Unit — Applying Stock Card Methods
- Bank and Supplier Agreement for the Case — Applying Reconciliation Steps
- Cost Centre Report for the Site Manager — Spending Against Budget Lines
- Reconciled Set of Operational Books Assembly — Handover to Finance

## Applying Operations Bookkeeping and Cost Centre Records After the Course

- Recode one quarter of site spending to cost centres and compare each unit's share with the previous coding
- Run a stores count against stock cards and post the variances with written reasons

## Operations Bookkeeping and Cost Centre Records Questions FAQ

### What is Operations Bookkeeping and Cost Centre Records and why does it matter now?

Operations Bookkeeping and Cost Centre Records is the recording of site and plant transactions so costs land in the right unit. It matters now because posting has moved to sites, and managers act on those figures every period.

### Which roles gain most from Operations Bookkeeping and Cost Centre Records?

Site accounts clerks, stores controllers, operations administrators and owners of small firms gain most.

### How does Operations Bookkeeping and Cost Centre Records differ from financial reporting courses?

Operations Bookkeeping and Cost Centre Records works at the level of individual entries for a site. Financial reporting courses start from finished ledgers and prepare statements for owners and regulators.

### What do you bring back from Operations Bookkeeping and Cost Centre Records?

You bring back a balanced and reconciled case set of books for an operations unit. It holds coded ledgers, stock valuation, bank and supplier reconciliations and a cost centre report.

## Operations Bookkeeping and Cost Centre Records: The Way Forward

The reconciled set of operational books first informs whether each cost centre stayed within its budget line for the period. Site managers, owners and the finance office use it to agree figures before reporting. After its first period, revisit the overhead absorption rate and the expense codes that drew the most journals.