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COURSE BROCHURE

Bookkeeping Supervision and Ledger Control Training Course

27 June – 8 July 2027
Manama

jupiterprime.uk

info@jupiterprime.uk

Registered in the United Kingdom and Saudi Arabia

Bookkeeping Supervision and Ledger Control Training Course

Ref: 1661_60905 **Date:** 27 June – 8 July 2027 **Location:** Manama **Fees:** 8000 GBP

Bookkeeping Supervision and Ledger Control is a 2-week training course for senior bookkeepers and accounting supervisors who oversee daily postings, with participants leaving with a month-end closing file their colleagues can follow line by line. As transaction volumes grow and auditors test every balance back to source, the quality of the ledger decides how fast and how cleanly the books close. Bookkeeping Supervision and Ledger Control is delivered by Jupiter Prime Training.

Why Bookkeeping Supervision and Ledger Control Matters Now

Three pressures shape bookkeeping supervision and ledger control today. External auditors sample journals and expect each one to trace to an invoice, contract or approval. Finance managers want the trial balance ready within days of month end, not weeks. Accounting software now posts thousands of entries automatically, so a single wrong mapping repeats silently across periods. A ledger supervised with clear cut-off rules, reconciliations and review sign-offs gives reliable statements; a neglected one breeds suspense balances, late adjustments and audit findings. The course rests on double-entry principles, the accruals basis of accounting and segregation of duties.

Who Gains Most from Bookkeeping Supervision and Ledger Control

- Senior bookkeepers who allocate posting work and approve journals prepared by junior staff
- Accounts payable and receivable supervisors who own sub-ledger balances and supplier or customer statements
- Accounting supervisors who prepare bank, control account and intercompany reconciliations
- Fixed asset clerks responsible for registers, depreciation runs and disposals
- Assistant accountants preparing draft trial balances and supporting schedules

Accounting sections gain most when the payables, receivables and general ledger supervisors attend together, since cut-off and reconciliation rules only hold when every sub-ledger follows them.

Bookkeeping Supervision and Ledger Control Capabilities

Participants move from checking individual postings to running a ledger that reconciles, closes on time and survives audit sampling.

- Design a chart of accounts and posting rules that keep sub-ledgers aligned — the finance manager
- Apply accrual, prepayment and cut-off tests at period end — the external auditor
- Build bank and control account reconciliations with aged reconciling items — the accounting supervisor
- Specify journal approval and review thresholds — internal control owners
- Calculate depreciation and maintain a fixed asset register that agrees to the ledger — asset owners and auditors
- Assemble a draft trial balance and primary statements with supporting schedules — the financial controller

Key Bookkeeping Supervision and Ledger Control Terms

- Double entry — The rule that every transaction is recorded as equal debits and credits, keeping the ledger in balance.
- Control account — A general ledger account whose balance must equal the total of a detailed sub-ledger, such as payables.
- Accrual — An expense or income recognised in the period it arises, before the invoice or cash is received.
- Cut-off — The test that transactions are recorded in the correct accounting period, especially around month end.
- Suspense account — A temporary holding account for unclear postings that must be cleared before statements are final.
- Trial balance — A list of all ledger balances at a date, used to confirm debits equal credits before statements.

Bookkeeping Supervision and Ledger Control Day by Day

Day 1: The Ledger as a Control System

- Double-Entry Logic Refresher — Spotting Postings That Break Balance
- Source Document Trails — Evidence Auditors Expect Per Journal
- Segregation of Duties Matrix — Who Posts, Approves and Reconciles
- Error Taxonomy of Omission, Commission and Principle — Correction Route
- Closing File Scoping — Selecting Accounts and Owners to Cover

Day 2: Chart of Accounts and Posting Rules

- Chart of Accounts Structure — Coding for Cost Centres and Segments
- Default Account Mapping in Accounting Software — Preventing Repeated Misposting
- Posting Manual Drafting — Consistent Treatment Across Staff
- Recurring Journal Templates — Speed Versus Override Risk
- Master Data Change Logs — Supplier and Customer Record Integrity

Day 3: Payables Sub-Ledger Supervision

- Three-Way Matching of Order, Receipt and Invoice — Payment Release
- Supplier Statement Reconciliation — Missing Invoice Detection
- Duplicate Payment Checks — Recovery Before Cash Leaves
- Goods Received Not Invoiced Listing — Period-End Liability Estimate
- Payables Ageing Review — Supplier Dispute Escalation

Day 4: Receivables Sub-Ledger Supervision

- Cash Application Rules — Unallocated Receipt Clearance
- Customer Statement Runs — Disputed Balance Resolution
- Credit Note Approval Limits — Revenue Leakage Control
- Receivables Ageing and Doubtful Debt Allowance — Provision Level Setting
- Write-Off Authorisation Trail — Uncollectable Balance Removal

Day 5: Bank and Cash Control

- Bank Reconciliation Layouts — Timing Differences Versus True Errors
- Unpresented Cheques and Uncleared Lodgements — Stale Item Treatment
- Petty Cash Imprest Counts — Float Discrepancy Handling
- Card and Wallet Settlement Matching — Fee and Chargeback Posting
- Daily Cash Position Sheets — Treasury Hand-Off Accuracy

Day 6: Accruals, Prepayments and Cut-Off

- Accrual Schedules With Reversal Logic — Avoiding Double Counted Expenses
- Prepayment Amortisation Tables — Insurance, Rent and Licence Spreading
- Cut-Off Testing Around Month End — Correct Period Recognition
- Deferred Income Schedules — Advance Billing Treatment
- Payroll Accrual Reconciliation — Leave and Overtime Liabilities

Day 7: Fixed Asset Register Control

- Capitalisation Threshold Policy — Asset Versus Expense Classification
- Fixed Asset Register Fields and Tagging — Physical Verification Readiness
- Straight-Line and Reducing Balance Depreciation Runs — Charge Accuracy
- Disposal and Transfer Postings — Gain or Loss Recognition
- Register to Ledger Reconciliation — Asset Balance Agreement

Day 8: Journals, Suspense and Review

- Manual Journal Approval Thresholds — Reviewer Level Assignment
- Suspense and Clearing Account Ageing — Monthly Clearance Targets
- Intercompany Balance Matching — Elimination-Ready Ledgers
- Journal Review Sampling — Detecting Unusual Postings
- Correcting Entry Documentation — Clean Audit Trail Preservation

Day 9: From Trial Balance to Statements

- Trial Balance Preparation and Variance Scan — Anomaly Investigation
- Balance Sheet Account Reconciliation Pack — Owner Sign-Off Evidence
- Draft Income Statement and Balance Sheet Mapping — Line Classification
- Supporting Schedules for Auditors — Request List Readiness
- Close Calendar With Task Owners — Days-to-Close Reduction

Day 10: Practising the Month-End Closing File

- Sub-Ledger to Control Account Agreement Drill — Close Readiness Check
- Accrual and Prepayment Schedule Peer Check — Period Accuracy
- Fixed Asset and Bank Reconciliation Walkthrough — Balance Evidence
- Reviewer Sign-Off Checklist — Accountability Across the Close
- Month-End Closing File — Final Assembly and Hand-Over

Applying Bookkeeping Supervision and Ledger Control After the Course

- Introduce a suspense and clearing account ageing report at the next month end and agree clearance owners with each sub-ledger supervisor.
- Run a register to ledger reconciliation of fixed assets and present the reconciling items with proposed correcting journals to the financial controller.

Bookkeeping Supervision and Ledger Control Questions FAQ

What is bookkeeping supervision and ledger control and why does it matter now?

Bookkeeping supervision and ledger control is the oversight of postings, sub-ledgers and reconciliations so the ledger stays accurate. It matters now because automated posting multiplies small errors and auditors trace more journals back to source.

Which roles gain most from bookkeeping supervision and ledger control?

Senior bookkeepers, payables and receivables supervisors, fixed asset clerks and assistant accountants gain most. You benefit if you approve journals, own sub-ledger balances or prepare reconciliations and the trial balance.

How does bookkeeping supervision and ledger control differ from a financial reporting course?

It works at the ledger level rather than the annual report level. A financial reporting course covers presentation and disclosure; this one covers posting rules, sub-ledger agreement, cut-off, asset registers and the daily controls that make those statements reliable.

What do you bring back from bookkeeping supervision and ledger control training?

You bring back a month-end closing file with reconciliations, accrual and prepayment schedules, a fixed asset register reconciliation, journal review evidence and a close calendar your section can use from the next period.

Bookkeeping Supervision and Ledger Control: The Way Forward

The month-end closing file first informs whether the trial balance is ready for the financial controller to sign. Supervisors, reviewers and auditors use it to trace each balance to its reconciliation and owner. After the first close, revisit the journal approval thresholds and the cut-off tests, since both should tighten as volumes rise and new posting automation arrives.