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COURSE BROCHURE

Double Entry Bookkeeping to Trial Balance Training Course

11 – 15 April 2027
Dubai

Double Entry Bookkeeping to Trial Balance Training Course

Ref: 2152_79331 **Date:** 11 – 15 April 2027 **Location:** Dubai **Fees:** 4600 GBP

Double Entry Bookkeeping to Trial Balance is a 1-week training course for new bookkeepers and junior accounting staff who record daily transactions, ending with a worked trial balance built from a realistic transaction set. Every report a finance function issues rests on entries posted correctly at source, so errors made at this stage travel all the way to the accounts. Jupiter Prime Training runs this course on double entry bookkeeping to trial balance.

Why Double Entry Bookkeeping to Trial Balance Matters Now

Three pressures shape bookkeeping work today. Accounting software posts entries automatically, yet staff still choose the accounts, and a wrong choice repeats across many transactions. Auditors and finance managers expect ledgers that reconcile without late corrections. And small finance teams increasingly hire entry-level staff who must contribute quickly. An organisation whose bookkeepers apply the duality principle confidently closes each month with few suspense balances; one that does not spends days tracing misposted entries and loses trust in its own figures.

Who Gains Most from Double Entry Bookkeeping to Trial Balance

- Staff who record sales invoices, supplier bills and customer receipts
- Assistants who post journals to the nominal ledger
- Petty cash and bank clerks who keep cash books and match them to statements
- Payroll and expense administrators whose entries feed the general ledger
- Career changers entering an accounts office

A small accounts office that sends its new joiners together gains most, because they leave posting to one chart of accounts consistently.

Double Entry Bookkeeping to Trial Balance Capabilities

Each outcome is practised on retail and service firm transactions.

- Apply the accounting equation to every transaction before posting it — the bookkeeper recording the entry
- Classify a transaction into assets, liabilities, equity, income or expenses — the account selection decision
- Record debits and credits in day books and the general journal — the supervisor approving postings
- Post entries to T-accounts and balance each ledger account — the month-end reviewer
- Build a trial balance and test whether total debits equal total credits — the accountant preparing statements
- Correct errors through journal entries and the suspense account — the auditor reviewing the ledger

Key Double Entry Bookkeeping to Trial Balance Terms

- Accounting equation — Assets equal liabilities plus equity; every transaction keeps both sides in balance.
- Debit — An entry on the left side of an account, increasing assets and expenses.
- Credit — An entry on the right side of an account, increasing liabilities, equity and income.
- Books of prime entry — The day books and journals where transactions are first recorded.
- Nominal ledger — The collection of all income, expense, asset, liability and equity accounts.
- Trial balance — A list of every ledger balance at a date, checking that debits and credits agree.

Double Entry Bookkeeping to Trial Balance Day by Day

Day 1: The Logic of the Accounting Equation

- Accounting Equation Walkthrough — How Each Transaction Keeps The Balance
- The Five Account Classes — Assigning Assets, Liabilities, Equity, Income, Expenses
- Duality Principle — Why Every Entry Has Two Equal Sides
- Source Documents — Invoices, Receipts And Bank Slips As Evidence
- Chart Of Accounts Structure — Codes That Guide Account Selection

Day 2: Debits, Credits and the Books of Prime Entry

- Debit And Credit Rules Table — Choosing The Side For Each Account
- Sales And Purchase Day Books — Recording Credit Transactions In Sequence
- Returns Day Books — Handling Credit Notes From Customers And Suppliers
- Cash Book Columns — Separating Cash, Bank And Discount Entries
- General Journal Format — Narratives For Non-Routine Entries

Day 3: Posting to the Ledgers

- T-Account Posting — Transferring Day Book Totals To The Ledger
- Receivables And Payables Ledgers — Tracking Individual Customer And Supplier Balances
- Control Accounts — Agreeing Sub-Ledger Totals With The Nominal Ledger
- Balancing Off Accounts — Carrying Down Closing And Opening Balances
- Petty Cash Imprest System — Recording Small Payments And Top-Ups

Day 4: Errors, Adjustments and Reconciliations

- Bank Reconciliation Statement — Matching The Cash Book To The Bank
- Error Types Not Revealed By The Trial Balance — Omission, Commission, Principle
- Suspense Account — Holding Differences Until The Cause Is Found
- Correcting Journal Entries — Reversing And Reposting Misclassified Items
- Accruals And Prepayments Basics — Matching Expenses To The Right Period

Day 5: Practising the Worked Trial Balance

- Transaction Set Classification — Applying The Equation To A Month Of Entries
- Day Book And Journal Recording — Posting The Month In Sequence
- Ledger Balancing And Control Account Checks — Confirming Sub-Ledger Agreement
- Error Hunt And Suspense Clearance — Resolving Differences Before Sign-Off
- Worked Trial Balance — Final Debit And Credit Columns Agreed

Applying Double Entry Bookkeeping to Trial Balance After the Course

- Prepare a bank reconciliation statement and clear unexplained items through correcting journals.
- Extract a trial balance from the ledger and list each suspense item with its likely cause.

Double Entry Bookkeeping to Trial Balance Questions FAQ

What is double entry bookkeeping to trial balance, and why does it matter now?

It is the path from recording each transaction as an equal debit and credit to listing all ledger balances in a trial balance. It matters now because software repeats any wrong account choice, so staff must post correctly from the start.

Which roles gain most from double entry bookkeeping to trial balance?

New bookkeepers, accounts assistants, cash and bank clerks, payroll administrators and career changers entering an accounts office gain most.

How does double entry bookkeeping to trial balance differ from a course on preparing financial statements?

It stops at an agreed trial balance and focuses on recording, posting and correcting entries. A course on financial statements starts from the trial balance and covers the income statement, balance sheet and disclosures.

What do you bring back from double entry bookkeeping to trial balance?

You bring back a trial balance you built yourself from a month of transactions, plus a debit and credit rules table and a suspense checklist.

Double Entry Bookkeeping to Trial Balance: The Way Forward

The worked trial balance carries a month of transactions from source document to agreed totals. Its first use is deciding whether the current month's ledger is ready for review. Bookkeepers and their supervisors use it together, and once the first month closes, the error types not revealed by the trial balance are worth revisiting.