Source/business documents

The documents that are used when products are bought and sold

The different types of business documents are:

- Purchase order
- Delivery note
- Invoice (source document)
- Credit note (source document)
- Statement of account

Purchase order

This is prepared by the buyer and is sent to the seller, details on it include: reference number of purchase order, name and address of buyers, name and address of seller, description of goods.

<u>Delivery note</u>

This is a note sent along with the delivery, this is done to confirm that the goods have been delivered and that they are the correct things that have been ordered.

<u>Invoice</u>

This is the most important document; it is prepared by the seller and sent to the buyer. It is used as proof of purchase. It records: the invoice number, name and address, details of discount, dates. Invoices can be typed, handwritten or printed.

Credit note

If a customer wishes to return an item or requires a reduction in the price, a credit note is made. These records the amount of allowance made to the buyer.

Statement of Account

At the end of each month, the seller will issue a statement of account document, this is used to give a summary of all the transactions that have been made that month. The details on this document are: The name and address of the seller and buyer, the date and the details of the transactions. Most statements of accounts have three columns just like a bank statement.

Other source Documents

Cash receipts Banking documents Paying in slip counterfoils Cheque counterfoils Bank statements

Purchase order

COMPANY NAME		Purchase Order				
You're Address City, State, Zip Phone: 777-123-4567						
To:		Ship To:				
Norre:		Name:				
Company :		Company :	Company :			
Address		Address:				
City, State, Zip:		City, State, Zip:				
Phone:		Phone:				
Date	Requisitioned By	F.O.B Point		Terms		
Quantity	Description		Unit Price	Total		
Comments:			Subtotal			
			Tax			
			Shipping			
			Total			



Invoice

NVOI	CE		Blank Ir	woice Temp
Involce				
Num				
Date: Order Num				
Terms				
Company				
Address				
State, Provinc Zip/Postal Cor				
Phone				
Fax				
Contact Name	• I			
Item	Detaits	Quantity	Unit Price	Amount
Comments:			Sub-Total	
			Grand Total	
			Internal	Ise Only
			Amount (S)	
			Check Num Dete	

Credit note

	CRED	IT NOTE	
Insert your			Insert your
Company Name			COMPANY LOGO here
and Address			
To use your compan	y stationery, delete the	header and footer.	
то:		Date :	
Address :		Vat Number :	
Attention :		Your Order Nu	mber:
Description			
Description	Quantity	Linit Price	Amount Credited
Description Description	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited
	Quantity	Unit Price	Amount Credited

Statement of account



Delivery note