



die Apis 
Evangelischer Gemeinschaftsverband Württemberg

Atempause

Ein Abend für Frauen



Miteinander essen
Musik genießen
Einander begegnen







The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses, income, and any other financial activities. The document provides a detailed list of items that should be tracked, such as dates, amounts, and descriptions of transactions. It also outlines the proper format for recording these entries, ensuring that they are clear, concise, and easy to read.

The second part of the document focuses on the process of reconciling accounts. It explains how to compare the records maintained in the books with the statements provided by banks and other financial institutions. This process is crucial for identifying any discrepancies and ensuring that the books are balanced. The document provides a step-by-step guide to performing a reconciliation, including how to identify errors and how to correct them. It also discusses the importance of keeping a record of all reconciliations for future reference.

The third part of the document discusses the importance of regular audits. It explains that audits are necessary to ensure that the financial records are accurate and that all transactions are properly recorded. The document provides a list of items that should be audited, such as cash, accounts receivable, and accounts payable. It also outlines the proper procedure for conducting an audit, including how to select the items to be audited and how to record the results of the audit.

The fourth part of the document discusses the importance of maintaining accurate records of all assets and liabilities. It explains that assets are resources that have value and can be converted into cash, while liabilities are obligations that must be paid. The document provides a list of items that should be tracked, such as real estate, vehicles, and loans. It also outlines the proper format for recording these items, ensuring that they are clear, concise, and easy to read.

The fifth part of the document discusses the importance of maintaining accurate records of all income and expenses. It explains that income is the total amount of money received, while expenses are the total amount of money spent. The document provides a list of items that should be tracked, such as salaries, interest, and rent. It also outlines the proper format for recording these items, ensuring that they are clear, concise, and easy to read.

