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# Bookkeeping and General Ledger Control Training Course for Finance Managers

29 March – 2 April 2027

Dubai - Marriott Hotel Al Jaddaf, Dubai





## Bookkeeping and General Ledger Control Training Course for Finance Managers

**Ref:** 99\_13827 **Date:** 29 March – 2 April 2027 **Location:** Dubai - Marriott Hotel Al Jaddaf, Dubai **Fees:** 4000 GBP

### Programme Summary

Bookkeeping and general ledger control for finance managers is a five-day training course for finance leaders at managerial level, culminating in a ledger control and bookkeeping review plan for their own finance function. Reports, tax returns and audits rest on daily entries, yet many teams carry unreconciled balances, suspense items and inconsistent coding. The approach takes managers through the double-entry cycle as supervisors and reviewers, from the chart of accounts to the trial balance. Mars Training Centre UK delivers this programme in bookkeeping and general ledger control.

### The Business Case

Weak bookkeeping shows up as late adjustments, unexplained differences, supplier disputes, slow collections and uncomfortable audit findings. Managers who set clear coding rules, review the right reconciliations and supervise their teams with simple checks keep the ledger reliable throughout the year.

- **Ledger Accuracy:** Improves as coding rules, review routines and reconciliations catch errors close to the point of entry.
- **Working Capital Visibility:** Strengthens as payable and receivable ledgers agree with control accounts and supplier and customer statements.
- **Audit Adjustments and Queries:** Fall as balances are supported by schedules and evidence before external review.

### Principles and Evidence Base

- **Double-Entry Bookkeeping and the Accounting Cycle:** Structure the flow from source document to journal, ledger and trial balance in Sessions 1 and 2.
- **IFRS Conceptual Framework:** Grounds the accrual basis and the elements of financial statements used for accruals and prepayments in Session 3.
- **COSO Internal Control - Integrated Framework:** Frames segregation of duties, authorisation and reconciliation as control activities in Session 4.

### Intended Participants

- Managers accountable for the accuracy of the general ledger and month-end balances.
- Leaders who supervise payable, receivable and general ledger teams.
- Senior accountants who review journals, reconciliations and trial balances before sign-off.
- Heads of finance operations responsible for accounting software set-up and user access.

The programme serves companies in trading, manufacturing and services, government entities, non-profit organisations and shared service centres.



## Learning Outcomes

1. Participants will be able to evaluate a chart of accounts for structure, consistency and reporting needs.
2. Participants will be able to diagnose posting errors in journals, subsidiary ledgers and control accounts.
3. Participants will be able to construct bank, control account and balance sheet reconciliations with supporting schedules.
4. Participants will be able to justify accrual, prepayment and depreciation entries against the accrual basis.
5. Participants will be able to design review and approval controls over ledger postings and accounting software.
6. Participants will be able to prioritise corrections and team routines in a ledger control plan.

## Programme Structure

### Day 1: Bookkeeping Foundations and the Chart of Accounts

How is the ledger structured so that every transaction lands in the right place?

- Double-Entry Rules and the Accounting Equation
- Chart of Accounts Design and Coding Conventions
- Source Documents and Books of Prime Entry
- Accounting Cycle From Transaction to Trial Balance
- Bookkeeping Health Check of a Finance Function

### Day 2: Journals, Subsidiary Ledgers and Control Accounts

How do daily records for suppliers, customers and cash stay consistent with the general ledger?

- Purchase Ledger and Accounts Payable Records
- Sales Ledger and Accounts Receivable Records
- Cash Book and Petty Cash Management
- Control Account Reconciliation
- Supplier and Customer Statement Matching

### Day 3: Reconciliations, Accruals and Period-End Entries

Which adjustments make the ledger reflect the period correctly?

- Bank Reconciliation Statements
- Accruals, Prepayments and Deferred Income
- Depreciation and Fixed Asset Register Entries
- Inventory and Cost of Sales Entries
- Balance Sheet Reconciliation Schedules



## Day 4: Trial Balance, Error Correction and Ledger Controls

How are errors found, corrected and prevented?

- Trial Balance Preparation and Review
- Types of Bookkeeping Error and the Suspense Account
- Correcting Journals and Audit Trails
- Segregation of Duties and Journal Approval
- Accounting Software Access, Workflows and Exception Reports

## Day 5: Applying the Ledger Control Plan

How are structure, reconciliation and control combined into one routine for the team?

- Review of a Participant Trial Balance
- Reconciliation Calendar and Ownership Matrix
- Bookkeeping Team Supervision and Review Checklists
- Peer Challenge of Control Priorities
- Ledger Control and Bookkeeping Review Plan Presentation

## Methodology

The programme relies on structured exercises with realistic ledgers. Participants work through journals, bank statements, supplier statements and trial balances from a trading company, a manufacturer and a public entity, find planted errors, prepare reconciliations and set review routines.

- Suggested activity: Clearing a suspense account by tracing five posting errors.
- Suggested activity: Reconciling a purchase ledger control account with supplier statements.
- Suggested activity: Redesigning a chart of accounts that has grown without coding rules.

## Capstone Output

Each participant completes a ledger control and bookkeeping review plan for their finance function. It covers chart of accounts changes, a reconciliation calendar with owners, journal approval rules, software access controls and team review checklists, ready to agree with the finance director.

## Frequently Asked Questions

### Is bookkeeping and general ledger control suitable for managers who already hold accounting roles?

Yes. It suits finance managers, chief accountants and supervisors who review the work of bookkeeping teams. It assumes basic accounting knowledge and focuses on control and review.



## **Which frameworks underpin bookkeeping and general ledger control?**

It draws on double-entry bookkeeping and the accounting cycle, the IFRS Conceptual Framework for the accrual basis, and the COSO Internal Control - Integrated Framework for control activities.

## **How is the ledger control and bookkeeping review plan used at work?**

You take back a plan your finance director can approve, with a reconciliation calendar, approval rules and review checklists your team can apply from the next period.

## **How does bookkeeping and general ledger control differ from financial reporting programmes?**

It concentrates on how entries are recorded, reconciled and reviewed in the ledger, rather than on preparing and presenting financial statements.