## Source Documents

A Source Document provides evidence that a transaction has taken place.

There are 4 basic types of Source Documents that we will be using.

**Invoice** Indicates that money is owed.

from your company

Accounts Receivable to your company

Accounts Payable <u>Check Stub</u> Indicates that a check has been issued.

Credit

Receipt Indicates that money has been paid.

from your company
Debit

Cash

to your company

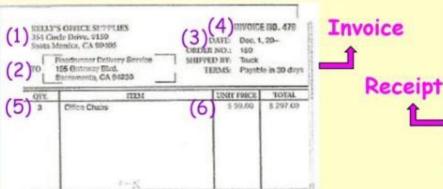
Credit

Memorandum (memo)

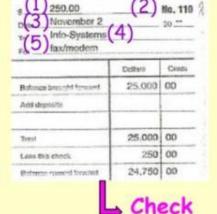
Written message describing a transaction

Various

Source Document Examples



- (1) Name of company providing service
- (2) Name of company receiving service
- (3) Date of invoice
- (4) Invoice number
- (5) Item sold/bought
- (5) Price of item



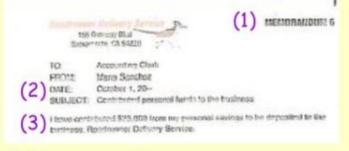
Stub

- (1) Amount of check
- (2) Check number
- (3) Date check was written
- (4) Name of company being paid
- (5) Purpose of check



- (1) Name of company providing service
- (2) Name of company receiving service
- (3) Date of receipt
- (4) Receipt number
- (5) Service provided
- (5) Amount received





- (1) Memo number
- (2) Date of memo
- (3) Description of transaction