**The flow of information**

A reminder of the summary of the process of recording transactions is shown below:

**FINANCIAL TRANSACTIONS**

Recorded by category

**BOOKS OF PRIME ENTRY**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | Using double  entry bookkeeping |
|  |  |  |
|  |  |  |  |
|  |  | **LEDGER ACCOUNTS** | |

**EXTRACT A TRIAL BALANCE**

**FINANCIAL STATEMENTS**

This flow of information is now applied specifically to the sales cycle, particularly to the recording of sales invoices and sales credit notes.