

Statement of participation

Tassio Gomes

has completed the free course including any mandatory tests for:

Introduction to bookkeeping and accounting

This 8-hour free course introduced the essential numerical skills required for accounting and bookkeeping including double-entry bookkeeping.

Issue date: 3 July 2024



www.open.edu/openlearn

This statement does not imply the award of credit points nor the conferment of a University Qualification.
This statement confirms that this free course and all mandatory tests were passed by the learner.

Please go to the course on OpenLearn for full details:
<https://www.open.edu/openlearn/money-business/introduction-bookkeeping-and-accounting/content-section-0>

COURSE CODE: **B190_1**

Introduction to bookkeeping and accounting

<https://www.open.edu/openlearn/money-business/introduction-bookkeeping-and-accounting/content-section-0>

Course summary

Learn about the essential numerical skills required for accounting and bookkeeping. This free course, Introduction to bookkeeping and accounting, explains the fundamental rules of double-entry bookkeeping and how they are used to produce the balance sheet and the profit and loss account.

Learning outcomes

By completing this course, the learner should be able to:

- understand and apply the essential numerical skills required for bookkeeping and accounting
- understand and explain the relationship between the accounting equation and double-entry bookkeeping
- record transactions in the appropriate ledger accounts using the double-entry bookkeeping system
- balance off ledger accounts at the end of an accounting period
- prepare a trial balance, balance sheet and a profit and loss account.

Completed study

The learner has completed the following:

Section 1

Essential numerical skills required for bookkeeping and accounting

Section 2

Double entry and the balance sheet

Section 3

Double entry and the profit and loss account