

# Small Business

## Bookkeeping Basics

### Daily Bookkeeping

- Check how much cash you have on hand.
- Be aware of incoming & outgoing payments.

### Weekly Bookkeeping

- Record customer billings.
- Record customer payments.
- File vendor bills & payment records.
- Update payroll file.
- Make vendor payments.
- Prepare & send invoices
- Review forecasted cash flow.

### Monthly Bookkeeping

- Balance the checkbook.
- Review aged receivables (past due customer payments).
- Check inventory and analyze its status
- Process & review payroll.
- Make vendor payments.
- Review profit & loss compared to budget & prior years.
- Review month-end balance sheet.

### Quarterly Bookkeeping

- Evaluate annual profit & loss estimate.
- Quarterly payroll payments
- Make quarterly sales tax payments.
- Make income tax payments.
- Make vendor payments.
- Review profit & loss compared to budget & prior years.
- Review month-end balance sheet.

### Annual Bookkeeping

- Review aged receivables. Send to collections?
- Year-end inventory status analysis.
- Fill out IRS forms
- Review full-year financial reports
- Review tax returns before giving them to an accountant.

# Basickeeping For Beginners Small Businesses

**M Carnoy**



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