

## Chapter 1 : APA REFERENCE STYLE: Kinds of Sources

*This source document is prepared for showing the proof of giving any cash to the party (who receives the cash) on account of any business transaction. At least two copies are made of any receipt. The original copy is prepared for giving it to the party who makes the payment and another copy is kept for record.*

List of Sources of Accounting Documents There are many business transactions occur everyday and those of transactions are records and control by different sources of documents. The following is the list of 11 Sources of Accounting Documents that you should know if you are looking for jobs in accounting, finance audit, bookkeeping, or accounting student. Understanding those accounting sources of documents are quite important and it may help you easy communicate to your coworker as well as auditors. In this article, we are going to explain you the 11 type or source documents. Quotation What is quotation? To issue the quotation, most of the company require the specific requirement from the customers first. For example, type of product, and number of units they expected to orders. In normal case, the company that issued quotation set the specific period of time that the prices are eligible for order. One of the most important rule of quotation is it is using by the requesting company to make the price comparison. Some companies required two or three quotation for the certain amount of purchases. Purchase Order What is Purchase Order? The second Sources of accounting documents in the is article is Purchase orders. Let make its more natural. After you request the quotation from few suppliers, and then you found one supplier that its quotation is compatible with you requirement, and you make the purchase order. Purchase order normally issued and signed by the one who authorized to do so in purchase department or sometime have to be approved by CEO or Director. Sales Order What is Sale Order? Now, to make you less confuse, let say you are in the suppliers and you just received the order purchase order from your customer. Now you create the Sale Order for warehouse or sale team to deliver the goods or service to your customers. Make sure you are not confusing with Purchased Orders. Now assume you are the customer and you just make an order of goods for your company. The supplier now deliver the goods to your warehouse and you are receiving them. You are preparing the documents that list down the goods that you receiving. This documents called Goods Received Noted. Make sure you are not confusing it with Goods Dispatched Noted. Goods Received Noted is one of the important accounting documents you should clearly know about. Invoice What is Invoice? Well, invoice is one of the Sources of Accounting Documents that you probably see every working days. Let say you just order and receive the goods from your supplier. Once you received, most of suppliers hand you the invoices at that time you received or some will hand latter. This document contain the units you received, unite price, sub total and grant total per invoices. This document called invoices. Most of student know it very well. On monthly basis, for credit purchase, mostly the suppliers send the statement which is contain all of the outstanding items that you or your company owe to them. This document called account statement. Credit Note What is Credit Noted? This is discussed further below. Credit Note is the documents sent by suppliers to customers, not from customer to suppliers. Explanation about Credit Noted Probably there are few selling transactions or hundred of selling transactions over a month. The invoices that suppliers sent to their customers probably contain the items that customers reject, return, as well as the payment made from customers maybe overpaid. If that case happen, suppliers normally send the Credit Note to make cancellation, or as the result of request from customers. The request from customers normally done by Debit Note. We well discuss latter. Debit Note What is Debit Noted? It is a formal request for the supplier to issue a credit note. Explanation About Debit Note So let assume you are the accounting documents and there are few items in the invoices that you received from your suppliers are not received or reject by you. That mean the invoices are overstate. At this stage you have two simple option, one is request your suppliers to reissued the Invoices or you asking them to issued the Credit Noted to reduce the amount in the invoices. If you choice to asking them to issued the Credit Noted, you have to issued the Debit Note to them. Remittance Advice What is Remittance Advice? Additional Explanation About Remittance Advice Assuming you are well understanding about Account Statement, if not, we would recommend you to read again. So after you received the Account Statement from your suppliers, you make the payment for all or part of the statement.

## DOWNLOAD PDF TYPES OF SOURCE UMENTS

You wish to advise your suppliers about this payment, this Advice called Remittance Advice. Receipt or Official Receipt Official Receipt is a document confirming confirmation that a payment has been received. Explanation Official Receipt normally use for cash transaction. Let say you purchase some small material by cash, once you made payment, the cashiers normally issued the documents to confirm the amount they received for which items you being paid. Should you have any question, please leave it below. And kindly share article if you like. List of Sources of Accounting Document provide above might not include all of the accounting documents. In case you want to know more, please commend below.

### Chapter 2 : Top 8 Types of Documents Used in Accounting

*Types Of Source Documents & Functions Source documents play a vital role in the Accounting Cycle. This article looks at what is source document, its importance, good salient features of a source document, type of source document and its individual use/function.*

Primary research involves collecting data yourself, through personal interviews, observations or surveys. Knowing about the different types of research you can use helps you determine what type will make your research paper stronger. Online Because the Internet is the most accessible avenue for information, it is the place most students start. However, all online sources are not created equal. There are several ways to determine the credibility of your Internet sources. Look at the credentials for the author of the piece. Are they applicable to the topic of the article? These are signs of a reliable resource. When was the article written? Some subjects need timely information to be relevant. If in doubt about your ability to find the best online sources, you should ask your instructor for website recommendations. Print Print sources are the most traditional form of research paper sources. Books, journals, newspapers, magazines and textbooks are all print resources that typically are found in libraries and bookstores. Today, many sources that were once in print only can also be found on the Internet. However, that is not true for everything, so print sources are still valuable forms of research. Ask a librarian for help if you are having trouble finding print sources that apply to your topic. Interviews If you are writing about a topic that directly affects people in your community, including interviews in your research paper will add credibility and immediacy to your argument. For example, if you are assigned a paper on how college tuition is scheduled to increase in your state, you can interview college students to learn the ways this increase will affect them. When conducting an interview, you should prepare questions before you arrive and, if possible, record the interview so that you can correctly transcribe the quotes. In addition, never arrive late to an interview and send a note afterward thanking the subject for taking the time to speak with you. Surveys and Questionnaires Surveys and questionnaires are often the most difficult or time-consuming type of primary research because you are required to create a set of questions that can be answered briefly and then administer them to a group of people. Once the research has been completed, you must look at the data and draw conclusions about the results. Observation This type of research calls on the essay writer to observe and document a specific phenomenon. Cite this Article A tool to create a citation to reference this article Cite this Article.

### Chapter 3 : Different Types of Documents | Synonym

*Source Documents Overview. Every time a business is involved in a financial transaction, a paper trail is generated. This paper trail is referred to in accounting as a source document.*

As you go about tracking down possible answers to your question, try to imagine exactly what you would most like to find, if you could find anything. What your ideal sources are will depend on the questions you are asking, but may take many forms. You might also imagine finding earlier manuscript versions of the poem, or previous drafts that were never published. An interview with the poet herself. You might imagine finding an op-ed article or letter to the editor by Niedecker on the topic in a local newspaper. Personal correspondence published or unpublished. If you do this, be sure to continually revise and update it throughout the research process. In order to find out what documents currently exist in relation to your question, you will have to become acquainted with the realm of the actual not just the possible. This means finding out what real documents exist and how they can be accessed. In the example of Lorine Niedecker mentioned earlier, you would begin by trying to find real versions of your imagined ideal sources. Additionally, you could use the resources gathered by the Friends of Lorine Niedecker society to form a bibliography of printed materials that seems most relevant to your research question: Whatever your question may be, your job during this stage of your research is to begin to amass your own archive of real documents that might have answers to your research question. As you do this, keep in mind the following basic principles regarding historical documents: Documents always exist within space and time. While this may appear obvious to you, the corollary to this principle is that documents are always the products of a particular place and time. Recognizing that all documents come from their own place and time should lead you to think creatively about your sources, since the incomplete nature of all documents encourages multiple ways of seeing, reading, and interpreting them. Anything can be a document. If you are creative enough, almost everything can be potentially useful for you as a researcher. While this is exciting, remember: You determine how valuable a document is by the ways that you put it to use. Very interesting research projects can begin with the documents themselves. For example, imagine that while helping some friends remodel their basement you come across a shoebox full of internal memos on the environmental impact of new insecticides written by executives of a major pest control company. While you usually begin with a research question and then search for documents, you can reverse the order of these two steps. You may even find yourself altering or abandoning your hypothesis in order to accommodate what you do and do not find. Unpredictability is a big part of why research is so exciting. When should you discard or change a research question based on the lack of available documents? Ideally, all research projects should report their findings honestly. Responsible researchers do not force data into preconceived notions, nor do they simply regurgitate the ideas of others. Rather, they are critically engaged with their documents, realizing that the questions they ask and the perspectives from which they examine these documents largely determine what they can yield. There are, however, a few common mistakes that you should be sure to try to avoid. On the one hand, avoid the tendency to think that you already know the right answers to the questions that you are asking. While you may have a hypothesis that begins to explain the events you are interested in, you should not approach research as a process in which you gather as much evidence as you can to support your point of view. Researchers who work this way often fall victim to something called confirmation bias, which means that they notice only the information that confirms their preconceptions. It is also intellectually dishonest and can lead to major problems. If you feel inexperienced in the field and are intimidated by how much information is out there, you might even be tempted to enter a research situation with a very broad question and proceed completely blindly. Maybe you believe that if you just get in among the documents some kind of magic will transpire, serendipity will guide you safely through, and the research paper will write itself, like it did in high school. This is almost always wishful thinking. You can avoid these dangers by doing the following: Start with a sincere question that could be answered in multiple ways. Make sure your research question is specific enough that you can imagine what some ideal sources might look like. Approach your documents from many different perspectives and use different

imaginative lenses to see the same thing from multiple points of view. If you find convincing evidence that leads you away from your initial hypothesis, change your hypothesis. Just as planning and execution are each important stages in the production of artworks and buildings, flexibility and preparation are complementary aspects of nearly all successful research projects. Wandering aimlessly around the library without proper preparation is obviously a recipe for disaster. Remember that how you imagine your ideal source will change depending on the real sources you find. Perhaps you found some really compelling stories in the local newspaper about the flooding, or an image like the following a picture of Ft. Atkinson during recent flooding which has led you to an entirely new research question. Rock River flood, Ft. Atkinson, June 3, Photographer: The more experience you have in searching for and finding documents, the better able you will be to imagine the real documents that might exist. As you begin to have more research experience, you will also develop a better idea of what kinds of questions are most likely to have ready answers. Return to Top of Page After the Sources: With all this early progress and good fortune, it may seem like your research is over. But much like what happens when you cannot come up with your ideal sources, assembling good evidence will only give rise to other research problems. The following should illustrate what we mean: In your research, you discover this photograph in the Wisconsin Historical Society showing schoolchildren with Smokey in Milwaukee in The photo demonstrates that Smokey was being used in the Wisconsin schools by But this photo also begs more questions: Why is the boy holding a copy of a book named American Conservation? Does that book still exist? Might you be able to find it at the local library? If it does exist, will it tell you something important about this image, or more importantly, something crucial to your original research question about the groups and individuals responsible for incorporating Smokey into the curriculum after World War Two? Here are some basic tips meant to help you re-build your research questions after you have uncovered some crucial early documents. As the documents and your questions begin to speak with one another, you will quickly learn that this reflexive dialogue is often the most rewarding part of your research. Retain a healthy dose of skepticism about every document you encounter. Remember that all documents have their own history, and that all documents lie. Here is a good example of what we mean. Inside that manuscript collection, you encounter this: Wisconsin Historical Society, WHi How would a McCormick grain binder from the s end up getting stuck between the battle lines during the fighting at Gettysburg in ? Obviously, the ad is playing a clever trick on you, the viewer. In , the McCormick Harvesting Machine Company used an ad campaign in which its harvesters made a series of ahistorical appearances at a number of famous Civil War battles. This ad may seem completely unrelated to your question about the environmental effects of industrial grain production in the Upper Midwest after the Civil War. But what this example does demonstrate is that even the most blatant lies in the documents can be interpreted to reveal important lessons about the past. What you might find is that something as odd as an advertisement like this will eventually help you answer, in this example at least, one of your questions about how industrial agriculture triumphed in the years after the Civil War. Remember that documents in many ways mirror the politics and mood of their own unique moment and place of production. After all, putting words to text is never as simple as it may seem, and should hardly be taken for granted when doing environmental history or any scholarly project. Here are two images from a book produced by the Wisconsin Department of Instruction in that was meant to help teachers implement lessons of conservation. Learning from the Land: In what ways do these images reflect changes in the politics and society in the fifty year period between and ? Could these images be used to situate a broader claim about the origins of postwar conservation politics? Might they be put into dialogue for a paper about the political limits of early conservation movements? You discover one document that quickly leads to the discovery of one other crucial document. You learn that his papers are at the State Historical Society of Iowa, and so you look up the record for his papers in their library holdings. You will have to look at that correspondence file in order to know. But hopefully this example shows that sometimes documents that seem unrelated to your question can end up pointing your work in helpful directions. Gaps and silences often speak louder than words. As you move through the sometimes frustrating process of reconciling ideal sources with the real ones, you should remember that gaps in our documents can be made to speak. You can learn important lessons by attempting to understand why certain evidence no longer exists, or why some documents were not produced in the first

place. Return to Top of Page Primary and Secondary Sources Environmental historians distinguish between primary and secondary sources for reasons of utility. What you will quickly discover is that their definitions of primary and secondary sources are often intentionally arbitrary. What constitutes a primary or secondary source, in other words, often depends upon the nature of the research question being asked. We suggest that with every document you encounter, you ask yourself to think of questions that would shift the conception of a particular source from primary to secondary and vice versa. Doing so will expand your thinking about how research questions can shape the way you use certain documents as evidence. You might also want to check out the handbook, *History and Critical Thinking*: You can download the handbook here: This often implies a documentary relationship, but even this definition is flexible. Here are some documents that would likely be considered primary in an environmental history of Hurricane Katrina. Historians, journalists, politicians, and others who might cite primary sources may comment on, interpret, or otherwise summarize the stuff of primary material in order to condense it or build an argument from it. This process yields work we would then call secondary to the primary material.

### Chapter 4 : Source Documents - Overview & Types of Accounting Documents

*Both businesses (or people) involved in the transaction will get a copy of the accounting source document produced. The documents come in all sorts of shapes, sizes, colors and types of paper.*

In this section, the difference between primary, secondary and tertiary sources is explained. Source and reference The source is the text or other work that provides the information that is being used whereas the actual mention of the source that is being used is called a reference. The first extract comes from a conference paper in the field of Theology and Religious Studies. The reference given here is in the form of a direction to a biblical passage, and the source that is, where the passage quoted is to be found, is the New Testament Book of Matthew. At the beginning of each of the four Gospels we meet a man who challenges us to get baptized: In the Gospel of Matthew he cries out: "The kingdom of heaven is near" Matth. In the extract below, the reference is "Boehm", and the source is a certain journal article, written by Boehm and published in, the full details of which are given in the list of references. Boehm argues that these large costs stem from introducing testing too late in the process, and that these costs could be lessened if a defect could be detected and fixed at the same stage as it is introduced. This praxis needs good planning and a structured test plan. By clarifying to themselves what kind of use they make of different kinds of sources, writers will be able to distinguish between their own contribution and the argument expressed by the sources that are being used. It should be noted that the distinctions that are made below may be more relevant in some fields than in others. Students are advised to discuss the use of sources with their supervisors and with the library staff at their departmental library. Note, though, that all writers need to be aware of the importance of originality, in the sense of first-hand results, in scholarly writing.

How to choose sources One of the central learning outcomes of university studies is the ability to assess information. When writing, students train their ability to decide whether a source is appropriate and how to use it. The University Library is a valuable resource for students in need of help concerning the choice of sources: Some common types of publications are listed here. Depending on discipline, some publications forms are more common and relevant than others.

Anthology An anthology is a collection of texts or other created works on a specific subject that are published or otherwise presented together.

Conference proceedings The volume of papers which are published in connection with conferences is often referred to as proceedings. Such a publication usually consists of articles based on the plenary lectures and on a selected number of participating papers.

Journal article An article is a text that has been published in a journal periodical, magazine or newspaper. There are different kinds of scholarly articles; apart from original articles articles that present new, original, research, there are review articles, letters and editorials, for instance. Original articles can be divided into, for instance, methodological articles, theoretical articles and case studies. For further information about different kinds of articles, see the AWELU section called Genres and Text Types

Monograph A monograph is a text often book-length, but could also be a long article that treats one specific subject. Read more about this in Additional terms in connection with publication forms: This is common in republications of old texts, for instance. If the text is annotated, this will be indicated in the title. If it is reprinted, unless stated otherwise, no changes are made to the text itself, but a second third, etc.

Primary, secondary and tertiary sources Sources can be divided into three types, depending on their proximity to the subject of study: Primary sources A primary source is usually a document or result that is being reported first hand. In other words, primary sources are original sources, not interpretations made by someone else. The following often function as primary sources:

## Chapter 5 : Types of Primary Sources

*Many types of unpublished documents have been saved, and can be used as primary sources. These include personal letters, diaries, journals, wills, deeds, family Bibles containing family histories, school report cards, and many other sources.*

Some of the important types of Documents Used in Accounting are as follows: Sales and purchases are the main features of any business enterprise. For recording cash sales and cash purchases, cash memos serve as source documents. Cash memo is a source document in which all transactions pertaining to cash sales or purchases are to be recorded. When goods are purchased by a business enterprise on cash basis then the firm receives cash memo and when a business enterprise sells goods, it gives cash memo, in which all details of the transaction relating to the purchase or sales viz. On the basis of cash memos, these transactions are then recorded in the book of accounts. In audit, the foremost duty of the auditor is to verify the cash book with reference to the cash vouchers. The specimen of cash memo is as follows: Invoice or bill records the credit transactions related to sale or purchase. This is prepared when a firm purchases or sells the goods on credit. At the time, when the goods are sold by the business enterprise on credit, sales invoice is prepared in which all details of the credit sales viz. Usually, invoices are made in duplicate, the main copy original is sent to the purchaser and the another is kept by the business enterprise for record and future reference. Similarly, when goods are purchased on credit, the supplier prepares the invoice in duplicate. When the main copy is received by the purchaser, it becomes a bill. A specimen of an invoice or a bill is given below: Receipt is an evidence of making the payment on account of any business transaction. This source document is prepared for showing the proof of giving any cash to the party who receives the cash on account of any business transaction. At least two copies are made of any receipt. The original copy is prepared for giving it to the party who makes the payment and another copy is kept for record. The details about the business transaction on account of which the cash is received viz. A specimen of the receipt is given below: This document serves the purpose of providing an evidence that on particular date, a specific amount has been deposited in the bank. When a depositor deposits money in the bank account, he fills up a form provided by the bank containing the information about the date, amount to be deposited and the name of the depositor etc. The bank clerk signs, stamps the counterfoil of the pay in slip and returns it to the depositor. Usually, the large business enterprises obtain the complete bunch of pay-in-slips and get them all bound in a book. The counterfoil of the pay in slip becomes a source document, which acts as an evidence for the customer to record this transaction in the books of accounts. A cheque in an unconditional order, drawn upon a specified hanker, signed by the maker, directing the banker to pay on demand a certain sum of money only to the order of a person or the bearer of the instrument. A cheque is an instrument drawn upon a banker and payable on demand. The bank issues a booklet containing cheque forms to its account holders. In this case cheque is called an order cheque. To avoid any fraud, cheques are crossed by drawing two parallel transverse lines across the cheque. In that case, cheque becomes a crossed cheque. Payment against crossed cheque cannot be received simply by producing the cheque. Crossed cheque has to be first deposited in the bank account of the account-holder in whose favour cheque is drawn and only through his account, payment can be withdrawn. Payment can also be made to any person who bears and presents the cheque. In that case, cheque is called a bearer cheque. A cheque is signed by the drawer mentioning the amount and name of the party to whom payment is to be made. Concerned person can get it encashed directly. Specimen of a bearer cheque and crossed cheque are given below: A debit note is a document which shows that the business enterprise has raised debit against the party to whom this document is sent in respect of any business transaction other than the credit sale. Business enterprise may make a debit note against the supplier for an amount which is to be recovered from him, when the business enterprise returns some goods which are defective in nature or not as per specifications. A debit note can also be prepared in case of overpayment to any party. In this document, all details about the date and amount of transaction, the name of the party whose account is debited along with reason for debiting his account are mentioned. The specimen of debit note is as follows: A credit note is a document which shows that the

business enterprise has given the credit to the party to whom this document is sent in respect of any business transaction other than credit purchase. When a business enterprise receives back the goods sold earlier then it makes a credit note in favour of the purchaser showing that his account has been credited in the books of business enterprise. A credit note can also be prepared in case of less payment to any party. In this document, all details about the date and amount of transaction, the name of the party whose account is credited along with reason for crediting his account are mentioned. To distinguish it from a debit note, it is commonly prepared in red ink. The specimen of credit note is as follows: The documents prepared for the purpose of recording business transactions in the books of accounts are known as vouchers. Voucher is prepared on the basis of source documents. For recording business transactions in the books of accounts, source documents are further analyzed and conclusion is drawn as to which account is to be debited and which account is to be credited. The document on which this conclusion is written is known as voucher or accounting voucher. Business transactions in the books of accounts are available in the source documents. These documents are further analysed and conclusion is to be drawn about which account is to be debited and which account is to be credited. After deciding the head of accounts to be debited and credited, vouchers are prepared. Usually, blank forms are readily available in the printed form in the market. Accounting Vouchers are of two types viz: Cash Vouchers are vouchers that are prepared at the time of receipt or payment of cash. It also includes receipt and payment through cheque. Cash Vouchers are of two types:

## Chapter 6 : 11 Importance Sources of Accounting Documents | WIKI ACCOUNTING

*Source documents are the physical basis upon which business transactions are recorded. Source documents are typically retained for use as evidence when auditors later review a company's financial statements, and need to verify that transactions have, in fact, occurred.*

**Accounting Source Documents** The start of the bookkeeping process begins with accounting source documents - the paperwork. In most cases, when a business transaction is carried out a document is produced which contains the details of each transaction. These documents get their name from the fact that they are the origin of the information that is recorded into the accounting books. Both businesses or people involved in the transaction will get a copy of the accounting source document produced. The documents come in all sorts of shapes, sizes, colors and types of paper. There is no right or wrong format. Every document has a few things in common: Below is a list of ones used regularly by most businesses.

**Quotes** The buyer may require a quote from different sellers for the items it wants to buy. The quotes will be looked at, discussed and a decision made as to which seller to buy the product from, usually based on who is the cheapest. After that an order will be placed and the winning supplier will turn the quote into a sales invoice.

**Orders** When a business needs to buy an item it will complete an order form. The order form may be as simple as an A5 sheet from a duplicate book, or it may be a form supplied by the seller through its on-line website or catalogue. Order forms will not always show the cost because the buyer may not know the cost when placing an order.

**Delivery Dockets** In many cases the vendor will provide a delivery docket with the items being shipped, posted or delivered.

**Sales and Purchase Invoices** When an item is sold the seller will issue a document providing all the details of the sale. If the seller does not expect cash up front before sending the item, they will state on their invoice their payment terms i. One example is for payment to be received no later than 30th of the month following the date of invoice. The seller enters the document into their system as a sales invoice. The buyer will enter it into their system as a purchase invoice.

**Credit and Debit Notes** If the buyer decides not to keep an item but return it to the seller, the seller will issue a special note to show the amount to be refunded. It will be posted either with the check or by itself if payment is made by internet banking.

**Checks** Cheques A check cheque is a special bank note that represents the cash that is being paid by the customer. The check requires the signature of the person who is an authorized signatory of the bank account from which the check is issued. Each check has a special number on it which should be recorded into the bookkeeping system. The name of the payee should be written on the check. If it is left blank anyone can fill it in with their own name and deposit the check, thus stealing the money.

**Receipts** Once the customer has paid their bill, the supplier can issue a receipt. A receipt is proof that the payment has been made, which is a good idea when paying cash. Receipts are usually automatically provided when buying something from a shop.

**Deposit Slip** When a customer pays by cheque or cash, the seller will write a bank deposit slip which will be taken to the bank and presented together with the cheques and cash. The deposit slip will show the total amount being deposited plus a break-down of the cheque amounts and cash.

**Other Accounting source documents** may include loan or lease agreements with attached payment summaries that show the total amount due plus interest and administration fees.

**Filing the Documents** It is vital that all accounting source documents are filed in such a way that they are easy to retrieve at a later date in case of any queries that might pop up. The most common method is to file everything in date order, then alphabetical order. Most tax departments will require you to maintain a good office filing system for at least 5 or 7 years.

## Chapter 7 : Source Document

*What are source documents? Why are they important? As mentioned previously, the source document is the first document that exists relating to the transaction.. Bookkeepers and other accounts personnel are adamant that a business keeps physical copies of everything.*

Personal essays, legal documents, organizational or business documents, research or historical documents are examples of forms of documents. These types of documents are used by individuals, organizations, governments and corporations in areas like collating and presenting research, data, statistics, course objectives, policies, procedures and business plans. Identification of Document Type A document is any paper form that is used to communicate facts, observations or information. It can be "classified" meaning that it will provide confidential information to a restricted and authorized few. Within forms of documents, it can also be "public" which means it will provide non-sensitive materials for public consumption. In the case of a professional or business structure, a document is labelled as research indicating it will provide an account of an event. From different fields like real estate or legal, documents can assume any number of other classifications depending on their content including contractual, scientific or artifact. Forms of Documents There are many forms of documents as well. Empirical documents offering information can include documents of record like newspapers, magazines and oral histories. Historical documents like religious texts and personal essays are another document that informs the reader. Factual and verifiable documents include forms like text books, novels, recipe books and encyclopedias. Web documents include web pages, web blogs and wiki information pages. Strong Document Features The document definition is to effectively communicate a key set of objectives or provides information that answers a question. For example, a "how-to" document or instruction manual will answer a question or set of questions regarding how a task is performed or a goal is executed. To do this, the document must contain instruction that can be rendered or is serviceable. An example would be an instruction manual that allows a user to assemble a bike without needing additional resources beyond the instruction manual and the tools provided. To be effective, the instruction manual must document the process, outline the task and provide all related information. Document Copyright Guidelines Some documents hold a copyright to the contents communicated therein. Corporations, writers, scientists, lawyers and business owners request copyright protection to ensure ownership over sensitive content. The copyright document definition can include business summary reports, product descriptions and patent claims, employee evaluations and mission statements. Treatments and story ideas are additional business related documents. Motion documents filed in court, research and analysis claims and internal company review evaluations fall in the legal realm of documents.

### Chapter 8 : Types of Sources - Research Help - LibGuides at Merrimack College

*The source document is essential to the bookkeeping and accounting process as it provides evidence that a financial transaction has occurred. During an accounting or tax audit, source documents back up the accounting journals and general ledger as an indisputable transaction trail.*

What are source documents? Why are they important? Bookkeepers and other accounts personnel are adamant that a business keeps physical copies of everything. Source documents are those physical copies. They are evidence of the transaction taking place, on what days and at what amounts. If source documents do not exist for a transaction due to being lost or thrown away or not recorded in the first place, accounting for the transaction becomes very difficult indeed. Types of Source Documents Here are some of the most common source documents: Invoices These are documents listing goods or services provided, as well as their prices. Suppliers normally send an invoice together with goods or once services have been delivered so as to indicate the amount of payment required to be paid to them. In addition, invoices often indicate how soon the payment is to be made, the business banking details, etc. Invoices thus normally relate to credit transactions. Receipts These are documents confirming that cash or goods have been received. Receipts thus normally relate to payment that has been made by cash or through a debit or credit card. Deposit Slips These are documents serving as proof that cash has been deposited in a bank account. Cheque and Cheque Counterfoil This is the part of the cheque or check in the U. Each check would have a counterfoil on the same page of the checkbook. Statement A report showing the amount owed by one business to another, as well as details of transactions between the two businesses. Payment Confirmations These are documents serving as proof that payment has been made, often used as proof of electronic transfers payments through the internet or using other electronic means. Those are the most common source documents that you will find in the business world. The next step in the accounting cycle is to take the data from these source documents and use this data to make a journal entry. We have now answered the question "What are source documents?"

### Chapter 9 : Different Kinds of Sources | Academic Writing in English, Lund University

*You can find published primary sources by using the online catalog, or by searching in a digital collection of historical documents, such as the Gerritsen Collection of Women's History, Chronicling America, and Empire Online.*