



Accounting Documents and Forms

Importance of Using Accounting Forms or Documents

- **To serve as supporting documents for bookkeeping:** Recording accounting entries strictly requires evidence of the occurrence of business transactions.
- **To serve as reference evidence and an internal control tool:** Providing clarity on when a transaction occurred, who prepared it, the amount involved, and the terms/conditions of the transaction.
- **To serve as an operational tool for organization and efficiency:** Acting as a communication medium between related parties, both internal and external to the business, to prevent disputes and misunderstandings.

Types of Accounting Documents and Forms

There are 2 main types of forms and documents used within an organization:

1. Forms and documents that **generate transactions**.
2. Forms and documents used for **recording transactions**.

Sample Documents & Key Terms Translation

▶ Purchase Requisition

- ▶ **Company:** Double Pine Co., Ltd.
- ▶ **Document No / Date:** PR5904-00001 | 09/04/2569 (B.E.)
- ▶ **Date Required / Dept:** 25/04/2569 (B.E.) | B1-SSA
- ▶ **Table Columns:** Product Code, Description, Department, Unit, Quantity, Remark
- ▶ **Items Listed:** Fashion Watch (L01, S06), Table-clock (R10, RWR19) [Status: Granted]
- ▶ **Signatures:** Requestor, Approved by, Authorized by

Sample Documents & Key Terms Translation

▶ Invoice / Tax Invoice

- ▶ **Vendor / Customer :** Prosoft CRM Company to VIG Global Media Company (Head Office)
- ▶ **Doc No / Date:** IVN28012016-0001 | 28/01/2569 (B.E.)
- ▶ **Items Listed:** Notebook Intel, LG Inverter Refrigerator, Marshall Headphones, DJI Phantom 3 Camera
- ▶ **Financial Summary:** Subtotal, Discount, VAT 7%, Grand Total
- ▶ **Legal Remark:** "Invoice of the goods. Even if delivered to the buyer, remains property of the seller until full payment is completed."

Documents Required for Bookkeeping

Notification of the Department of Business Development:

Regarding the Determination of the Type of Accounts to be Prepared, Content and Items Required in Accounts, the Period for Entering Items into Accounts, and Documents Required for Bookkeeping, B.E. 2544 (2001).

