



# Everyday Bookkeeping Essentials Practice Activities



## Lesson Objective

By the end of this module, the you will be able to:

- Set up accurate starting balances so your books begin clean and trustworthy.
  - Record common real-world transactions (split expenses, cash sales with tax, etc.) using correct GnuCash workflows.
  - Add notes and attach receipts to keep documentation organized and audit-ready.
  - Reconcile your checking account to ensure your books match your bank statements and catch errors early
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## Step 1. The GnuCash Register Toolbar

The GnuCash register toolbar is essential for efficient, fast, and accurate transaction management, acting as your main dashboard for daily bookkeeping.

### Begin by Watching:



**Navigating The GnuCash Toolbar (*Module 3 – Video 1*)**

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## Step 2. Entering the Opening Balance



### Watch Video: Entering The Opening Balance

(Module 3 – Video 2: )

**Objective:** Establishing a starting point for your books.

**Scenario:** Graceful Touch Cleaning Services is setting up its bookkeeping system in GnuCash

**on January 1st. The owner has:**

- \$2,500 in a business checking account

**Your Task:**

1. Enter the opening balance \$2,500
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## Step 3. Entering a Split Expense Transaction



### Watch Video: How To Enter a Split Expense Transaction

(Module 3 – Video 3: )

**Objective:** To record a transaction that affects more than one expense category.

**Scenario:** On January 3rd, the owner went shopping at Maid For You Supplies and spent \$150 from the **business checking account:**

**Your Task:**

1. Enter the Split the transaction as follows :
    - Cleaning Supplies Expense: \$100
    - Office Supplies Expense: \$50
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## Step 4. Entering a Cash Sale with Tax Transaction



**Watch Video: Entering a Cash Sales With Tax Transaction**  
(Module 3 – Video 4: )

**Objective:** Record cash income and properly separate sales tax.

### Scenario:

On January 5th, the business completed a cleaning job For Ms. Angela Lee and received **\$120 cash**.

### 1. Your Task:

**Deposit the full \$120 into your Checking Account**

1. Split the transaction into:

- Cleaning Income: \$100
- Sales Tax (20%): \$20

### 2. Your Task:

Enter January 8th as the day the Sales Tax Liability was paid to the governing authority.



(process the payment as instructed in the video)

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## Step 5. Adding a Note Field to a Transaction



**Watch Video: Adding A Note Field To A Transaction**  
(Module 3 – Video 5: )

**Objective:** Use notes to improve record keeping and documentation.

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## Scenario:

On January 9th, the company purchased gas their business vehicle for **\$40**.

She wants to remember:

- This was for traveling to a client Mr. Lee across town
- Receipt is stored in the folder

## Your Task:

1. Enter a \$40 expense for Fuel
  2. In the **Notes/Memo field**, add:
    - “Client travel – Westside appointment. Receipt saved.”
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## Step 6. Linking Receipts and Documents



### Watch Video: Linking Receipts To A Transaction

(Module 3 – Video 6: )

**Objective:** Attach or Link supporting documents to transactions.

## Scenario:

There is a digital receipt for the \$150 supply purchase from Maid for Supplies dated January 3<sup>rd</sup> available on the Internet.

## File name:

[jan3-cleaning-supplies-receipt.pdf](#)

## Your Task:

1. Link the January 3<sup>rd</sup> transaction
2. Use the **Link Location** feature

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3. Link the receipt file to the transaction  
(Internet URL: <https://thebusybeepost.com/maid-for-you-supplies-receipt/> )
4. View the receipt file Linked to the transaction

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## Step 7. Reconciling the Checking Account



**Watch Video: How To Reconcile The Checking Account**  
(Module 3 – Video 8: )

Graceful Touch Cleaning Services receive their January business banking statement as shown below

### Your Task:

Reconcile the bank Statement ending on January 31- **Below**

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## Sample Bank Statement

### Graceful Touch Cleaning Services

Statement Period: January 1 – January 31

### Beginning Balance

January 1: \$2,500.00

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### Transactions Example:

| Date  | Description                         | Deposits (\$) | Withdrawals (\$) | Balance (\$) |
|-------|-------------------------------------|---------------|------------------|--------------|
| Jan 1 | Opening Balance                     |               |                  | 2,500.00     |
| Jan 3 | Cleaning Depot Supplies Purchase    |               | 150.00           | 2,350.00     |
| Jan 5 | Customer Payment – Cleaning Service | 120.00        |                  | 2,470.00     |
| Jan 8 | State Revenue Office - Sales Tax    |               | 20.00            | 2450.00      |
| Jan 9 | Travel To Client Mr. Lee            |               | 40.00            | 2,410.00     |

**Ending Balance: January 31: \$2,410.00**

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## Important

- The bank statement **does NOT show split details**
  - The \$150 purchase is one total (even though GnuCash splits it)
  - The \$120 deposit is one total (even though part is sales tax)

The good thing about GnuCash you can provide more detailed records than the bank.