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The NIADA Dealership Internal Control Manual is one of NIADA's many new and ongoing efforts to serve our

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dealer members with the best possible training materials. For NIADA and Page Publications, our developer-partner, we welcome your comments and suggestions for future revisions and improvements. Send written, FAX or phone comments to:

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This manual contains checklists and suggested procedures for NIADA dealers, office managers and outside accountants to use in maintaining good internal control of dealership assets. This manual is a valuable tool for dealers wanting to establish or improve internal control policies in their dealership.

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**Dealership
Accounting :
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NIADA Internal Control
Manual 3 [June, 2002]
Many dealerships that
have been ripped off
thought their internal
controls system was
adequate. Often what
had happened was that
controls broke down at
some point, because of
differences between
theory and actual
practice.

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receivable balances

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and discuss with the appropriate manager.

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Checklist (cont.)

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Checklist:Layout 1

NIADA offers a wide-range of training opportunities for Retail, Buy Here Pay Here, Lease Here Pay Here and “hybrid” dealers and their teams. Our

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team of industry experts provide training in every area of the dealership including sales, service, collections, inventory acquisition, underwriting, BDC, accounting, operational and executive level.

TRAINING - OLD | NIADA Education

NIADA Dealership
Chart of Accounts
Manual 5 [June, 2002]
ASSET ACCOUNT CASH

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AND CONTRACTS 1030 CASH INVESTMENTS ACCOUNT

DESCRIPTION This cash account is used to record deposits and withdrawals in investment accounts or money-market accounts maintained in the dealership's name.

TYPICAL

TRANSACTIONS

Account Name	Account #	Debit	Credit	Example
				1.

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**Dealership Chart of
Accounts Manual -
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All members receive a monthly issue of the oldest and most established publication serving the used motor vehicle industry. Used Car Dealer magazine is the official publication of the National Independent Automobile Dealers Association (NIADA). While newcomers strive to

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gain a foothold, Used
Car Dealer has
remained the premier
publication for used
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the best interests of
both parties. The
Dealer's Standard
Accounting, properly
operated, provides
these facts when the

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operating data is forwarded to the manufacturer each month. Adherence to the provisions of this GM Dealer Standard Accounting Manual and Handbook will also enhance internal control within the dealership.

**General Motors
Dealer Standard
Accounting Manual
and Handbook**

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Manual (2002)
Control Manual, First Edition (2002) for National Independent Automobile Dealers Association. One workbook, currently available in English only in U.S. This manual contains check lists and suggested procedures for NIADA dealers, office managers and outside accountants to use in maintaining good internal control of dealership assets.

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NIADA June 20th, 2018
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This manual has
specific illustrations of
embezzlement that
dealers may not wish
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Auto Dealer
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Template The
Dealership Internal
Control Manual is
intended to help
dealers institute and
improve their
dealership internal
control systems. Each
chapter contains both
overview of the topic
and specific
suggestions to look for
possible fraud and
embezzlement.

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