

MANUAL BOOKKEEPING OPTIONS

Below is a sample ledger that could be set up in a notebook or as a spreadsheet.

Month of April 2013			GST			Income		Expenses						
			GST Collected	GST Paid		Retail Sales	Consulting Services	Inventory Purchased	Advertising	Rent Fees	Office Supplies	Professional Fees	Post	Repairs & Maintenance
Date	Description	Total			Subtotal									
1	Weekly Sales	1375.00	75.00		1300.00	1300.00								
1	Building Rent	-600.00		-60.00	-600.00								600.00	
1	Office Rent	-12.50		0.00	-12.50					12.50				
2	Weekly Sales	-93.45		-4.45	-89.00				89.00					
6	Office Merchandise	-17.64		-0.84	-16.80									16.80
6	Consulting Services	682.50	32.50		650.00		650.00							
6	Weekly Sales	2036.00	96.00		1940.00	1940.00								
12	Supplies	-46.36		-2.36	-44.00						46.00			
15	Weekly Sales	1008.00	48.00		960.00	960.00								
15	Store Stock Purchased	-1963.75		-86.75	-1877.00			1775.00						
17	Legal Fees	-525.00		-25.00	-500.00							500.00		
18	Canadian Tire	-73.45		-3.45	-69.00									69.00
22	Weekly Sales	2415.00	125.00		2300.00	2300.00								
22	Consulting Services	446.25	21.25		425.00		425.00							
27	Accounting Fees	-800.00		-40.00	-800.00							800.00		
29	Weekly Sales	2790.00	130.00		2660.00	2660.00								
TOTALS		6769.64	517.75	-134.79	6444.70	9280.00	1025.00	1775.00	89.00	12.50	46.00	1300.00	600.00	45.80

Study Guide For Basic Bookkeeping

**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Intermediate Accounting, , Study Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases

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