

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						
Date	Description	Total	GST Collected	GST Paid	Subtotal	Retail Sales	Consulting Services	Inventory Purchased	Advertising	Rent Fees	Office Supplies	Professional Fees	Post	Freight & Postage
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	-89.47		-8.47	-89.00				89.00					
6	Office Merchandise	-17.64		-8.84	-16.80									16.80
6	Consulting Services	682.50	32.50		650.00		650.00							
6	Weekly Sales	2036.00	96.00		1900.00	1900.00								
12	Supplies	-46.36		-2.36	-46.00						46.00			
15	Weekly Sales	1008.00	48.00		960.00	960.00								
15	Store stock purchased	-1963.75		-88.75	-1775.00			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	-880.00		-40.00	-800.00							800.00		
29	Weekly Sales	2790.00	130.00		2600.00	2600.00								
TOTALS		6769.64	517.75	-134.79	6444.70	9280.00	5075.00	1775.00	89.00	12.50	46.00	1300.00	600.00	85.80

Study Guide For Basic Bookkeeping

Sandra M. Reed, Anne M. Bogardus



Study Guide For Basic Bookkeeping:

Clear and Simple Guide to Bookkeeping Barbara Gilder Quint,1981 An invaluable sourcebook for the novice or the professional for on the job or personal use this step by step guide to bookkeeping explains every procedure carefully without unnecessary jargon

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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 **Accounting Basics** Michael Celender, 2013-08 Accounting Basics Study Guide is probably the most comprehensive basic accounting theory book in existence today And with its concise and clear explanations and 130 diagrams and images to bring the subject to life it is also the simplest It is quite simply the perfect guidebook and study aide for the accounting student And while Accounting Basics Study Guide has been tailor made for both high school and college students it is also very handy for working professionals who need to brush up on all the basic accounting concepts and practices Using this book you will Fully understand the double entry system of accounting i e why one debits one thing and credits another Learn the connection between the basic accounting equation and every single accounting entry you will ever make No longer need to memorize debits and credits you ll jump your grades at the same time Learn the format for T accounts the trial balance and all the financial statements Fully grasp inventory the cost of goods sold formula and manufacturing businesses Master depreciation doubtful debts and closing year end entries And much much more Also available in this series Accounting Basics Workbook The companion workbook containing 88 questions and exercises which correspond to all of the lessons and chapters in the Study Guide Accounting Basics Dictionary The companion dictionary in the Accounting Basics series with over 300 accounting and business terms defined Accounting Basics Complete Guide A compilation of the Study Guide Workbook and Dictionary in a single Accounting Basics publication

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