

# 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				
7	Weekly Sales	-89.47		-8.47	-89.00				89.00					
8	Office Merchandise	-17.64		-0.84	-16.80									16.80
	Consulting Services	682.50	32.50		650.00		650.00							
	Weekly Sales	2026.00	96.00		1930.00	1930.00								
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		-86.75	-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	-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	5075.00	1775.00	89.00	12.50	46.00	1300.00	600.00	85.80

# Manual Bookkeeping Exercises

**D Keegan**



## Manual Bookkeeping Exercises:

**Laboratory Manual and Exercises in Rural Community Problems** S. C. Ratcliffe, L. W. Hacker, 1928      **Small Business Manual Accounting & Bookkeeping Practice Set of Books** American Business College, 2023-06-30 A step by step manual accounting and bookkeeping practice in which you create a new set of books for a small business record the first month of business transactions into the six journals post the journal summary debit and credit totals to the General Ledger accounts reconcile the bank account and prepare the trial balance Balance Sheet Income Statement and ratio analysis Includes definitions and detailed instructions colorful and realistic source documents blank journal and general ledger forms workpapers and solutions      *Educational Manual* U.S. Army. Education and recreation special school, United States. Army. Education & recreation special school, Camp Grant, Ill, 1920      Key to easy exercises in book-keeping John Thornton (M.C.P.), 1902      **Emerald Equestrian Centre** Nila Latimer, 2008 Emerald Equestrian Centre gives accounting students the opportunity to prepare a set of accounts manually Many accounting students think that there is no point in practising manual bookkeeping as computers with accounting software are used in most businesses today It is true that after most accounting students have graduated and entered the workforce they will never be required to do manual bookkeeping Without an exercise such as this accounting practice set students will miss out on the opportunity to see and experience the way all of the steps in the accounting cycle fit together The steps in the accounting cycle such as analysing source documents recording journal entries posting to the ledger accounts preparing adjusting and closing entries and preparing a worksheet and financial statements are usually taught in a number of sessions over a period of weeks An accounting practice set gives students practice at working through the whole accounting cycle thereby discovering how all the steps in the cycle are related      Small Business Manual Accounting & Bookkeeping Practice Set American Business College, 2023-06-14 A step by step manual accounting and bookkeeping practice set that describes and explains how to set up new books for a small fictional business record the first full months of transactions into journals post the summarized activity to the General Ledger reconcile the bank account prepare the trial balance financial statements and basic financial ratio analysis Includes step by step instructions workpapers and solutions      *Business*, 1914      Manual, Programs, and Courses of Studies for Kentucky High Schools Kentucky. State Board of Education, 1927      Basic Bookkeeping Brooke C. W. Barker, Anne Corrigan, Elsie Klim, 1997      **Paradise Office Furniture** Jillian Phillips, 2004-01-26 Paradise Office Furniture is a small retail business operated by a sole trader The practice set accounts for one month early in the life of the business and is designed to help students see the big picture of the accounting cycle from analysis of transaction data through to preparation of financial reports The practice set can be used in conjunction with any introductory financial accounting text and is particularly suited to a course which has an emphasis on the preparation and use of financial statements for decision making By completing the practice set students will gain a step by step understanding of various accounting processes and how all the interdependent

steps fit together as an integrated whole      **The New Bryant & Stratton Counting-house Book-keeping** Silas Sadler Packard, Henry Beadman Bryant, 1878 This work has been selected by scholars as being culturally important and is part of the knowledge base of civilization as we know it This work was reproduced from the original artifact and remains as true to the original work as possible Therefore you will see the original copyright references library stamps as most of these works have been housed in our most important libraries around the world and other notations in the work This work is in the public domain in the United States of America and possibly other nations Within the United States you may freely copy and distribute this work as no entity individual or corporate has a copyright on the body of the work As a reproduction of a historical artifact this work may contain missing or blurred pages poor pictures errant marks etc Scholars believe and we concur that this work is important enough to be preserved reproduced and made generally available to the public We appreciate your support of the preservation process and thank you for being an important part of keeping this knowledge alive and relevant Back cover      **Small Business Accounting & Bookkeeping Practice Set** American Business College, 2023-04-16 A step by step manual accounting and bookkeeping practice set that describes and explains how to set up new books for a small fictional business record the first full months of transactions into journals post the summarized activity to the General Ledger reconcile the bank account prepare the trial balance financial statements and basic financial ratio analysis Includes step by step instructions workpapers and solutions      *The Student's Guide to Life Assurance in Theory and Practice* Arthur Wyndham Tarn, 1912      *The United States Catalog* Mary Burnham, Carol Hurd, 1928      **Report of the Public Schools of the State of Missouri** Missouri. Department of Education, 1911      **The Balance Sheet**, 1922      **Host Bibliographic Record for Boundwith Item Barcode 30112113341975 and Others**, 1913      **Catalogue for the Year ... and Announcement for the Year ...** University of Wyoming, 1909      *Solicitors' Accounts 2007-2008* Dale Kay, Janet Baker, 2007 *Solicitors Accounts* provides a user friendly guide to a subject that often poses serious problems for students unfamiliar with the principles and practice of accounting It provides comprehensive up to date coverage of all areas required by the Law Society for business accounts and solicitors accounts on the Legal Practice Course including full coverage of double entry book keeping and final accounts of sole owners partnerships and companies It also deals with the Solicitors Accounts Rules and the practical application of these in solicitors accounts including property and probate transactions Each chapter starts with an overview of the areas to be covered and also states the learning objectives the student should aim to achieve At the end of each chapter there is a checklist of the key areas students must be able to understand followed by graded self test questions which suggest to the student how long they should spend completing them and what they should move onto next Written by experienced LPC tutors the guide is essential reading for students and reference source for practitioners      *The United States Catalog* Eleanor E. Hawkins, 1921

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