

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										
Date	Description	Total			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	-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	327.75	-134.79	6444.70	9280.00	1025.00	1775.00	89.00	12.50	46.00	1300.00	600.00	45.80

Manual Bookkeeping Exercises

Mary Burnham, Carol Hurd



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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

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