



Profit & Loss

Profit & Loss	Description
Sales	Sales
Purchases	Purchases
Direct Expenses	Direct Expenses
Overhead	Overhead
Transfer	Transfer

Sales	Debit	Credit
Product Sales	400	400
Export Sales	410	410
Services of Assets	420	420
Credit Charges (Late Payments)	430	430
Other Sales	440	440

Preview  
Profit and Loss

Chart of Accounts, Default Layout of Accounts

	Period	
Sales		
Product Sales	4	
Export Sales	4	
Services of Assets	4	
Credit Charges (Late Payments)	4	
Other Sales	4	
		2,000.00
Purchases		
Purchases	4	
Purchase Charges	4	
Stock	4	
		4,000.00
Direct Expenses		
Labour	4	
Freight	4	
		2,000.00

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# Sage Accounting Manual

**Didier Musso**



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