

Date	Transaction Code	Supplier Code	Description	CoA	Account Name	Debit	Credit
						Balance	
1/5/2017	AJ-0231	5001	Purchase	5200	Purchase - All Products	710.00	
1/5/2017	AJ-0231	5001	Purchase	2130	VAT - Input	64.60	
1/5/2017	AJ-0231	5001	Purchase	2110	A/P - Trade		770.60
1/5/2017	AJ-0231	5001	Purchase	5300	Purchase Discounts - All Products		114.00
1/19/2017	876FU	5003	Purchase	5200	Purchase - All Products	1,545.00	
1/19/2017	876FU	5003	Purchase	2130	VAT - Input	97.33	
1/19/2017	876FU	5003	Purchase	2110	A/P - Trade		1,609.18
1/19/2017	876FU	5003	Purchase	5400	Purchase Returns and Allowances - All Products		171.75

PURCHASE JOURNAL

Date	Transaction Code	Customer Code	Description	CoA	Account Name	Debit	Credit
						Balance	
1/9/2017	FP-231	C002	Sales	1250	Account Receivables	2,079.00	
1/9/2017	FP-231	C002	Sales	4200	Sales Discounts - All Products	210.00	
1/9/2017	FP-231	C002	Sales	4100	REVENUE - All Products		2,100.00
1/9/2017	FP-231	C002	Sales	2140	VAT - Output		189.00
1/16/2017	FP-232	C005	Sales	1250	Account Receivables	2,999.70	
1/16/2017	FP-232	C005	Sales	4200	Sales Discounts - All Products	301.00	
1/16/2017	FP-232	C005	Sales	4100	REVENUE - All Products		3,080.00
1/16/2017	FP-232	C005	Sales	2140	VAT - Output		272.70

SALES JOURNAL

Date	Transaction Code	Supplier/Customer	Description	CoA	Account Name	Debit	Credit
						Balance	
1/3/2017	PC-111		Petty Cash	1110	CASH - Petty Cash	200.00	
1/3/2017	PC-111		Petty Cash	1130	CASH - Operating Account		200.00
1/3/2017	CA-031		Cash Sales	1130	CASH - Operating Account	2,447.50	
1/3/2017	CA-031		Cash Sales	4100	REVENUE - All Products		2,725.00
1/3/2017	CA-031		Cash Sales	2140	VAT - Output		212.50
1/6/2017	DP-100	5001	Account Payable	2110	A/P - Trade	265.00	
1/6/2017	DP-100	5001	Account Payable	1130	CASH - Operating Account		265.00
1/10/2017	PR-200	C004	Account Receivable	1130	CASH - Operating Account	501.25	
1/10/2017	PR-200	C004	Account Receivable	1250	Account Receivables		501.25
1/13/2017	IN-111		Purchase 1 Unit Laptop	1510	PPE - Computer Equipment	400.00	
1/13/2017	IN-111		Purchase 1 Unit Laptop	1130	CASH - Operating Account		400.00
1/17/2017	PU-019	5004	Stock Inventory Purchase	5200	Purchase - All Products	1,200.00	
1/17/2017	PU-019	5004	Stock Inventory Purchase	2130	VAT - Input	120.00	
1/17/2017	PU-019	5004	Stock Inventory Purchase	1130	CASH - Operating Account		1,320.00
1/20/2017		5002	Account Payable	2110	A/P - Trade	320.00	
1/20/2017		5002	Account Payable	1130	Central Bank		320.00
1/24/2017		C003	Account Receivable	1130	Central Bank	371.00	
1/24/2017		C003	Account Receivable	1250	Account Receivables		371.00
1/25/2017			Owner Capital	1130	Central Bank	2,500.00	
1/25/2017			Owner Capital	3100	Owner's Capital		2,500.00
1/27/2017			Salary Payment	6100	EXP - Salaries	600.00	
1/27/2017			Salary Payment	1130	Central Bank		600.00
1/30/2017			Bank Admin	8200	EXP - Bank Charges	1.50	
				1130	Central Bank		1.50
				1130	Central Bank	12.50	
				99400	Operating Expenses		99.400

CASH JOURNAL

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AW Rasmussen

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Accounting Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2021-12-02 Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial and managerial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 8th Edition presents an active hands on approach to spark efficient and effective learning and develops the necessary skills to inspire and prepare students to be the accounting and business professionals of tomorrow To ensure maximum understanding students work through integrated assessment at different levels of difficulty right at the point of learning The course s varied assessment also presents homework and assessment within real world contexts to help students understand the why and the how of accounting information and business application Throughout the course students also work through various hands on activities including Cookie Creations Cases Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems all within the accounting context These applications all map to chapter material making it easier for instructors to determine where and how to incorporate key skill development in their syllabus With Kimmel Accounting students will understand the foundations of introductory accounting and develop the necessary tools for business decision making no matter what path they take

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Financial Accounting John J. Wild, 2005 Introducing accounting in business Analyzing and recording business transactions Adjusting accounts and preparing financial statements Reporting and analyzing merchandising operations Reporting and

analyzing inventories Reporting and analyzing cash and internal controls Reporting and analyzing receivables Reporting and analyzing long term assets Reporting and analyzing current liabilities Reporting and analyzing long term liabilities Reporting and analyzing equity Reporting and analyzing cash flows Analyzing and interpreting financial statements **The CPA Journal** ,2004 *Fundamental Accounting Principles* Kermit D. Larson,2005

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