

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	
1/2/2017	PC-111		Petty Cash	1110	CASH - Petty Cash	200.00	
1/2/2017	PC-111		Petty Cash	1120	CASH - Operating Account		200.00
1/3/2017	CA-031		Cash Sales	1120	CASH - Operating Account	2,447.50	
1/3/2017	CA-031		Cash Sales	4100	REVENUE - All Products		2,225.00
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	1120	CASH - Operating Account		265.00
1/10/2017	PR-200	C004	Account Receivable	1120	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	1120	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	1120	CASH - Operating Account		1,320.00
1/20/2017		5002	Account Payable	2110	A/P - Trade	320.00	
1/20/2017		5002	Account Payable	1120	Central Bank		320.00
1/24/2017		C003	Account Receivable	1120	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	1120	Central Bank		600.00
1/30/2017			Bank Admin	8200	EXP - Bank Charges	1.50	
				1120	Central Bank		1.50
				1130	Central Bank	12.50	
				99400	Operating Expenses		11.00

CASH JOURNAL

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J. Sanborn Hodgkins

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