

**CRAIG'S LANDSCAPING SERVICES****Statement of Changes in Equity**

For the month ended December 31, 2016

(In Philippine Peso)

	<b>Paid Up Capital</b>	<b>Accumulated Losses</b>	<b>Total</b>
Balances at January 1, 2015	2,000,000	(1,958,016)	41,984
Net loss		(1,238,929)	(1,238,929)
Beginning Balances January 1, 2016	2,000,000	(3,196,945)	(1,196,945)
Net loss		(609,043)	(609,043)
Balances at December 31, 2016	2,000,000	(3,805,988)	(1,805,988)

(see notes to financial statements)



# Sample Manual Accounting System

**M Carnoy**



## **Sample Manual Accounting System:**

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web jul 12 2017 does did fulfill administrative and performance management functions as need have inadequate interpersonal skills that affect the establishment of positive and meaningful relationships does not know how to use engine related equipment and processes properly