

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	Travel & Entertainment
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				
7	Weekly Sales	-89.47		-8.47	-89.00				89.00					
8	Office Merchandise	-17.64		-0.84	-16.80									16.80
	Consulting Services	682.50	32.50		650.00		650.00							
15	Weekly Sales	2026.00	96.00		1930.00	1930.00								
17	Supplies	-46.36		-2.36	-46.00						46.00			
21	Weekly Sales	1008.00	48.00		960.00	960.00								
25	Store Stock Purchased	-1963.75		-86.75	-1775.00			1775.00						
27	Legal Fees	-525.00		-25.00	-500.00							500.00		
28	Canadian Tire	-73.45		-3.45	-69.00									69.00
22	Weekly Sales	2415.00	125.00		2300.00	2300.00								
23	Consulting Services	446.25	21.25		425.00		425.00							
27	Accounting Fees	-880.00		-40.00	-800.00							800.00		
29	Weekly Sales	2790.00	130.00		2660.00	2660.00								
TOTALS		6769.64	527.75	-134.79	6444.70	9280.00	1025.00	1775.00	89.00	12.50	46.00	1300.00	600.00	85.80

Bookkeeping Procedures Manual

**North Carolina. Department of
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Bookkeeping Procedures Manual:

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Policy and Procedures Manual for Guidance of Federal Agencies: Accounting principles and standards and internal auditing guidelines United States. General Accounting Office, 1957 Accounting Policies and Procedures Manual New South Wales. Metropolitan Water, Sewerage and Drainage Board, 1985 **Accounting Procedures Manual** North Carolina. Department of Community Colleges, 1981 The New Accounting Manual Athar Murtuza, 1995-03-20 Shows how to produce an accounting procedures manual using sources other than traditional bookkeeping procedures such as activity based costing, work simplification, rules process reengineering, information systems analysis and operational auditing **The Accounting Procedures Guidebook: Third Edition** Steven M. Bragg, 2015-08-24 The Accounting Procedures Guidebook contains the detailed procedures and forms you will need for every accounting system from accounts payable to treasury as well as for such operational areas as order entry, shipping, purchasing and receiving. Procedures are separately stated for manual and computerized accounting systems. The book also addresses how to create and enforce procedures as well as when to update them **General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies** United States. General Accounting Office, 1957 2021 Accounting Practices and Procedures Manual Naic, 2021-03 **Accounting Policies and Procedures Manual** Pete Y. Lou, 1998 **Accounting Policies and Procedures Manual** Texas. Governor's Committee on Aging, 1978 **Uniform Accounting Procedures Manual** Illinois Community College Board, 1980 **Accounting Procedures Manual** Michigan. Department of Administration. Accounting Division, 1961 Policy and Procedures Manual for Guidance of Federal Agencies: Accounting forms United States. General Accounting Office, 1957

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