

Previous Year Journal Entries 01/03/2007 to 20/02/2008

		Debits	Credits
23/10/2007	J1 IN-000000001, Ashburton Reinforcing		
	16000000 Accounts Receivable	1,368.00	0.00
	23250000 VAT Charged on Sales	0.00	168.00
	40400000 Accessories Revenue	0.00	1,200.00
23/10/2007	J2 PI-000000001, Abercrombie Hardware, 54646		
	14400000 Accessories & Components	50.00	0.00
	21000000 Accounts Payable	0.00	57.00
	23300000 VAT Paid on Purchases	7.00	0.00
23/10/2007	J3 PI-000000002, Glengarry, Heather, 3423423434		
	19250000 Chequing Bank Account	0.00	1,368.00
	23300000 VAT Paid on Purchases	168.00	0.00
	53000000 Freight Expense	1,200.00	0.00
23/10/2007	J4 PI-000000003, Abercrombie Hardware, DFSD		
	19250000 Chequing Bank Account	0.00	1,368.00
	23300000 VAT Paid on Purchases	168.00	0.00
	59000000 Landed Cost Clearing Account	1,200.00	0.00
23/10/2007	J5 PI-000000001, Landed		
	14400000 Accessories & Components	1,200.00	0.00
	59000000 Landed Cost Clearing Account	0.00	1,200.00
02/11/2007	J6 IN-000000002, Askew Shopping Center		
	16000000 Accounts Receivable	17.10	0.00
	23250000 VAT Charged on Sales	0.00	2.10
	40400000 Accessories Revenue	0.00	15.00
02/11/2007	J7 IN-000000003, Bayswater Institute		
	14400000 Accessories & Components	0.00	7.50
	16000000 Accounts Receivable	85.50	0.00
	23250000 VAT Charged on Sales	0.00	10.50
	40400000 Accessories Revenue	0.00	75.00
	50400000 Accessories & Components Costs	7.50	0.00
02/11/2007	J8 PI-000000004, Abercrombie Hardware, ASD		
	14400000 Accessories & Components	1,000.00	0.00
	21000000 Accounts Payable	0.00	1,140.00
	23300000 VAT Paid on Purchases	140.00	0.00
02/11/2007	J9 IN-000000004, Bayswater Institute		
	14400000 Accessories & Components	0.00	1,000.00
	16000000 Accounts Receivable	2,736.00	0.00
	23250000 VAT Charged on Sales	0.00	336.00
	40400000 Accessories Revenue	0.00	2,400.00
	50400000 Accessories & Components Costs	1,000.00	0.00
02/11/2007	J10 IN-000000005, Belvedere Nursing Home		
	16000000 Accounts Receivable	22.80	0.00
	23250000 VAT Charged on Sales	0.00	2.80
	40400000 Accessories Revenue	0.00	20.00
02/11/2007	J11 IN-000000006, Brown, Jerome B.		
	14400000 Accessories & Components	0.00	1,242.50
	16000000 Accounts Receivable	11,331.60	0.00
	23250000 VAT Charged on Sales	0.00	1,391.60
	40400000 Accessories Revenue	0.00	9,940.00
	50400000 Accessories & Components Costs	1,242.50	0.00
08/11/2007	J12 IN-000000007, Askew Shopping Center		
	16000000 Accounts Receivable	57.00	0.00
	23250000 VAT Charged on Sales	0.00	7.00
	43720000 Drafting	0.00	50.00
19/12/2007	J13 RC-000000001, Ashburton Reinforcing		
	16000000 Accounts Receivable	0.00	1,368.00
	19250000 Chequing Bank Account	1,368.00	0.00
19/12/2007	J14 Cash, Abercrombie Hardware		
	19250000 Chequing Bank Account	0.00	1,200.00
	21000000 Accounts Payable	1,200.00	0.00

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		Debits	Credits
19/12/2007	J15 Test Adj, Test Adjustment		
	14200000 Pin Hole Detectors	12,200.00	0.00
	14400000 Accessories & Components	2,400.00	0.00
	50400000 Accessories & Components Costs	0.00	60.00
	51300000 Adjustment Write-off	0.00	14,540.00
19/12/2007	J16 Source 2, Comment 2		
	14200000 Pin Hole Detectors	111.82	0.00
	14400000 Accessories & Components	12.00	0.00
	51300000 Adjustment Write-off	0.00	123.82
19/12/2007	J17 Test Transfer, Test Transfer 1		
	14400000 Accessories & Components	12.00	0.00
	50400000 Accessories & Components Costs	0.00	12.00
19/12/2007	J18 source 2, comment 2		
	14400000 Accessories & Components	12.00	0.00
	50400000 Accessories & Components Costs	0.00	12.00
19/12/2007	J19 Test Assembly, Comment Test		
	14200000 Pin Hole Detectors	0.00	20.00
	14400000 Accessories & Components	56.00	0.00
	50400000 Accessories & Components Costs	0.00	24.00
	51200000 Item Assembly Costs	0.00	12.00
19/12/2007	J20 bbaa, bbssss		
	14200000 Pin Hole Detectors	0.00	10.00
	14400000 Accessories & Components	56.00	0.00
	50200000 Pin Hole Detector Costs	0.00	10.00
	50400000 Accessories & Components Costs	0.00	24.00
	51200000 Item Assembly Costs	0.00	12.00
19/12/2007	J21 dsf, asdf		
	14400000 Accessories & Components	56.00	0.00
	50200000 Pin Hole Detector Costs	0.00	20.00
	50400000 Accessories & Components Costs	0.00	24.00
	51200000 Item Assembly Costs	0.00	12.00
19/12/2007	J22 sdzsd, sdsdsds		
	14200000 Pin Hole Detectors	0.00	220.04
	14400000 Accessories & Components	220.04	0.00
16/01/2008	J23 IN-000000008, Askew Shopping Center		
	16000000 Accounts Receivable	68.40	0.00
	23250000 VAT Charged on Sales	0.00	8.40
	40400000 Accessories Revenue	0.00	60.00
17/01/2008	J24 PI-000000008, Abercrombie Hardware, WWW		
	21000000 Accounts Payable	0.00	139.08
	23300000 VAT Paid on Purchases	17.08	0.00
	56450000 Credit Card Charges	122.00	0.00
17/01/2008	J25 IN-000000009, Bayswater Institute		
	16000000 Accounts Receivable	2.85	0.00
	23250000 VAT Charged on Sales	0.00	0.35
	40400000 Accessories Revenue	0.00	2.50
17/01/2008	J26 IN-000000010, Belvedere Nursing Home		
	16000000 Accounts Receivable	85.50	0.00
	23250000 VAT Charged on Sales	0.00	10.50
	40400000 Accessories Revenue	0.00	75.00
17/01/2008	J27 IN-000000011, Bayswater Institute		
	16000000 Accounts Receivable	410.40	0.00
	23250000 VAT Charged on Sales	0.00	50.40
	40400000 Accessories Revenue	0.00	360.00
08/02/2008	J28 IN-000000012, Belvedere Nursing Home		
	16000000 Accounts Receivable	2.85	0.00
	23250000 VAT Charged on Sales	0.00	0.35
	40400000 Accessories Revenue	0.00	2.50
12/02/2008	J29 JE-000000001, er		
	18700000 MasterCard	0.00	111.00
	19250000 Chequing Bank Account	111.00	0.00

Sample Company

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		Debits	Credits
12/02/2008	J30 JE-000000002, er		
	18700000 MasterCard	0.00	111.00
	19250000 Chequing Bank Account	111.00	0.00
20/02/2008	J31 JE-000000003, GENERAL TRANSFER		
	19250000 Chequing Bank Account	0.00	122.00
	19400000 Petty Cash	122.00	0.00
20/02/2008	J32 JE-000000004, GENERAL TRANSFER		
	19250000 Chequing Bank Account	0.00	122.00
	19400000 Petty Cash	122.00	0.00
20/02/2008	J33 Bank Transfer, BANK TRANSFER		
	19250000 Chequing Bank Account	0.00	200.00
	19300000 Saving Bank Account	200.00	0.00
20/02/2008	J34 DP-000000001, EXAMPLE DEPOSIT SLIP		
	19250000 Chequing Bank Account	200.00	0.00
	19300000 Saving Bank Account	0.00	200.00
20/02/2008	J35 PI-000000009, ACME Novelty, INV2211		
	14400000 Accessories & Components	966.66	0.00
	21000000 Accounts Payable	0.00	1,140.00
	23300000 VAT Paid on Purchases	140.00	0.00
	50400000 Accessories & Components Costs	33.34	0.00
20/02/2008	J36 PI-000000010, Abercrombie Hardware, INV1209		
	14400000 Accessories & Components	126.76	0.00
	21000000 Accounts Payable	0.00	147.06
	23300000 VAT Paid on Purchases	18.06	0.00
	50400000 Accessories & Components Costs	2.24	0.00
20/02/2008	J37 EE-000000003, Abercrombie Hardware, INV091		
	21000000 Accounts Payable	0.00	13.68
	23300000 VAT Paid on Purchases	1.68	0.00
	57000000 Office Supplies	12.00	0.00
20/02/2008	J38 EE-000000004, ACME Novelty, IN12		
	21000000 Accounts Payable	0.00	2,679.00
	23300000 VAT Paid on Purchases	329.00	0.00
	57600000 Rent	2,350.00	0.00
20/02/2008	J39 PD-000000004, Blackwell Rentals, YY11		
	19250000 Chequing Bank Account	0.00	1,368.00
	23300000 VAT Paid on Purchases	168.00	0.00
	52000000 Purchases	1,200.00	0.00
		47,627.68	47,627.68