

Accounting Journal

Company Name	Subtotal:	11,000.56	11,000.56	1,100.00	1,100.00	34,370.56	34,370.56	5,217.00	17,398.00	28,962.61	16,772.21
Account	Account	Trial Balance		Adjusting Entries		Adjusted Trial Balance		Income Statement		Balance Sheet	
Code	Balance Sheet	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
2000 Sales - A	P&L	100.00	12,000.00			100.00	12,000.00	-	11,900.00	-	-
2020 Sales - B	P&L		4,212.20		1,000.00	-	4,212.20	-	4,212.20	-	-
2030 Sales - C	P&L		645.75	100.00		100.00	645.75	-	545.75	-	-
2040 Sales - D	P&L		135.40		100.00	-	135.40	-	135.40	-	-
2050 Sales - E	P&L		605.00			-	605.00	-	605.00	-	-
2100 Discounts allowed	P&L	100.00				100.00	-	100.00	-	-	-
2200 Materials	P&L	200.00				200.00	-	200.00	-	-	-
2210 Import duty	P&L	300.00				300.00	-	300.00	-	-	-
2220 Sub-Contract	P&L					-	-	-	-	-	-
2240 Packaging	P&L					-	-	-	-	-	-
2250 Discounts taken	P&L					-	-	-	-	-	-
2290 Other Direct Costs	P&L					-	-	-	-	-	-
2300 Research and development	P&L					-	-	-	-	-	-
2400 Sales commissions	P&L					-	-	-	-	-	-
2410 Sales promotion	P&L					-	-	-	-	-	-
2420 Advertising	P&L	1,000.00				1,000.00	-	1,000.00	-	-	-
2430 Gifts & samples	P&L					-	-	-	-	-	-
2440 Marketing expenses	P&L					-	-	-	-	-	-
2500 Staff Wages	P&L					-	-	-	-	-	-
2510 Contract labor	P&L					-	-	-	-	-	-
2520 Payroll expenses	P&L					-	-	-	-	-	-
2530 Payroll benefits	P&L					-	-	-	-	-	-
2540 Payroll taxes	P&L					-	-	-	-	-	-
2570 Pensions	P&L					-	-	-	-	-	-
2580 Recruitment expenses	P&L					-	-	-	-	-	-

Example Executor Accounting Spreadsheet

Wolfgang Guggemos



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