

Accounting Journal

Company Name		Subtotal	11,060.56	11,060.56	1,310.00	1,310.00	34,370.56	34,370.56	5,217.95	17,398.35	28,962.61	16,772.21
Account Code	Account	P&L Balance Sheet	Trial Balance		Adjusting Entries		Adjusted Trial Balance		Income Statement		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		1,212.20		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

DP Hallahan



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