

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	Freight & Postage
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	650.00	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	1000.00	48.00		960.00	960.00								
25	Store Stock Purchased	-1363.75		-68.75	-1375.00			1375.00						
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	-800.00		-40.00	-800.00							800.00		
29	Weekly Sales	2790.00	130.00		2660.00	2660.00								
TOTALS		6769.64	327.75	-134.79	6444.70	9290.00	1025.00	1375.00	89.00	12.50	46.00	1300.00	600.00	45.80

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John E. Simkin



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Table of Contents Bookkeeping Manual Australia

1. Understanding the eBook Bookkeeping Manual Australia
 - The Rise of Digital Reading Bookkeeping Manual Australia
 - Advantages of eBooks Over Traditional Books
2. Identifying Bookkeeping Manual Australia
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Bookkeeping Manual Australia
 - User-Friendly Interface
4. Exploring eBook Recommendations from Bookkeeping Manual Australia
 - Personalized Recommendations
 - Bookkeeping Manual Australia User Reviews and Ratings

- Bookkeeping Manual Australia and Bestseller Lists
- 5. Accessing Bookkeeping Manual Australia Free and Paid eBooks
 - Bookkeeping Manual Australia Public Domain eBooks
 - Bookkeeping Manual Australia eBook Subscription Services
 - Bookkeeping Manual Australia Budget-Friendly Options
- 6. Navigating Bookkeeping Manual Australia eBook Formats
 - ePub, PDF, MOBI, and More
 - Bookkeeping Manual Australia Compatibility with Devices
 - Bookkeeping Manual Australia Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Bookkeeping Manual Australia
 - Highlighting and Note-Taking Bookkeeping Manual Australia
 - Interactive Elements Bookkeeping Manual Australia
- 8. Staying Engaged with Bookkeeping Manual Australia
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Bookkeeping Manual Australia
- 9. Balancing eBooks and Physical Books Bookkeeping Manual Australia
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Bookkeeping Manual Australia
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Bookkeeping Manual Australia
 - Setting Reading Goals Bookkeeping Manual Australia
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Bookkeeping Manual Australia
 - Fact-Checking eBook Content of Bookkeeping Manual Australia
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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