

GRACE EMPORIUM	GENERAL LEDGER
MONTH ENDED JAN 20XX	

100	CASH AT BANK				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
1-Jan	Grace, capital	GJ1	85,000.00		85,000.00
2-Jan	Rental bond	GJ1		10,500.00	74,500.00
3-Jan	Motor vehicle	GJ1		26,950.00	47,550.00
5-Jan	Long-term loan	GJ1	20,000.00		67,550.00
7-Jan	Stock	GJ1		27,500.00	40,050.00
10-Jan	Printing & stationary	GJ1		715.00	39,335.00
12-Jan	Sale	GJ1	13,750.00		53,085.00
14-Jan	Motor vehicle expense	GJ1		539.00	52,546.00
14-Jan	Motor vehicle expense	GJ1		1,072.50	51,473.50
15-Jan	Salaries and wages	GJ1		3,558.01	47,915.49
17-Jan	Business insurance	GJ1		743.49	47,172.00
20-Jan	Postage and courier	GJ1		275.00	46,897.00
22-Jan	Office equipment	GJ1		1,815.00	45,082.00
25-Jan	Rent expense	GJ1		3,850.00	41,232.00
30-Jan	Petty cash	GJ1		506.60	40,725.40
30-Jan	Bank charges	B/S		25.10	40,700.30
30-Jan	Closing balance	B/F	118,750.00	78,049.70	40,700.30

110	PETTY CASH				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	
1-Jan	Opening balance	GJ1		0.00	0.00
2-Jan	Grace, capital	GJ1	1,000.00		1,000.00
5-Jan	Misc. expense	PC1		33.00	967.00
9-Jan	Travelling expense	PC1		26.00	941.00
12-Jan	Postage and courier	PC1		72.00	869.00
20-Jan	Office equipment	PC1		211.00	658.00
26-Jan	Traveling expense	PC1		53.00	605.00
30-Jan	Misc expense	PC6		68.00	537.00
30-Jan	Cash at bank	PC7	506.60		1,043.60
					1,043.60
30-Jan	Closing balance	B/F	1,506.60	463.00	1,043.60

120	MISC. BONDS				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1			0.00
2-Jan	Cash at bank	GJ1	10,500.00		10,500.00
					10,500.00
30-Jan	Closing balance	B/F	10,500.00	0.00	10,500.00

130	ACC RECEIVABLE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
16-Jan	Sale, Sovrano seasons	GJ1	10,450.00		10,450.00
28-Jan	Sale return	GJ1		275.00	10,175.00
30-Jan	Closing balance	B/F	10,450.00	275.00	10,175.00

140	INVENTORY				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
7-Jan	Cash at bank	GJ1	25,000.00		25,000.00
9-Jan	Accounts payable	GJ1	7500		32,500.00
19-Jan	Stock returns	GJ1		450	32,050.00
30-Jan	Closing balance	B/F	32,500.00	450.00	32,050.00

150	MOTOR VEHICLE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
3-Jan	Cash at bank	GJ1	24,500.00		24,500.00
30-Jan	Closing balance	B/F	24,500.00	0.00	24,500.00

170	OFFICE EQUIPMENT				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
8-Jan	Cash at bank	GJ1	5,100.00		5,100.00
22-Jan	Accounts payable	GJ1	1,650.00		6,750.00

30-Jan	Closing balance	B/F	6,750.00	0.00	6,750.00
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320	ACCOUNTS PAYABLE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
8-Jan	Office equipment	GJ1		5,610.00	(5,610.00)
9-Jan	Stock	GJ1		8,250.00	(13,860.00)
19-Jan	Stock returns	GJ1	495.00		(13,365.00)
30-Jan	Closing balance	B/F	495.00	13,860.00	(13,365.00)

350	GST PAID				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
3-Jan	Motor vehicle	GJ1	2,450.00		2,450.00
5-Jan	Misc. expense	PC1	3.00		2,453.00
7-Jan	Stock	GJ1	2,500.00		4,953.00
8-Jan	Office equipment	GJ1	510.00		5,463.00
9-Jan	Stock	GJ1	750.00		6,213.00
9-Jan	Travelling expense	PC1	2.36		6,215.36
10-Jan	Printing and stationary	GJ1	65.00		6,280.36
12-Jan	Postage	PC1	6.55		6,286.91
12-Jan	MV membership	GJ1	49.00		6,335.91
14-Jan	MV insurance	GJ1	97.50		6,433.41
17-Jan	Business insurance	GJ1	67.59		6,501.00
19-Jan	Stock returns	GJ1		45.00	6,456.00
20-Jan	Postage	GJ1	25.00		6,481.00
20-Jan	Purchased scanner	PC1	19.18		6,500.18
22-Jan	Office equipment	PC1	165.00		6,665.18
25-Jan	Rent expense	PC1	350.00		7,015.18
26-Jan	Travelling expense	PC1	4.82		7,020.00
30-Jan	Misc. expense	GJ1	6.18		7,026.18
30-Jan	Closing balance	B/F	7,071.18	45.00	7,026.18

360	GST Collected				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
12-Jan	Accounts receivable	GJ1		1,250.00	(1,250.00)

16-Jan	Accounts receivable	GJ1		950.00	(2,200.00)
28-Jan	Accounts receivable	GJ1	25.00		(2,175.00)
30-Jan	Closing balance	B/F	25.00	2,200.00	(2,175.00)

380	LONG-TERM LOAN				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
5-Jan	Cheque account	GJ1		20,000.00	(20,000.00)
30-Jan	Closing balance	B/F	0.00	20,000.00	(20,000.00)

500	GRACE KELLY, CAPITAL				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
1-Jan	Cash at bank	GJ1		85,000.00	(85,000.00)
2-Jan	Cash at bank	GJ1		1,000.00	(86,000.00)
30-Jan	Closing balance	B/F	0.00	86,000.00	(86,000.00)

600	SALES				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
12-Jan	Cheque account	GJ1		12,500.00	(12,500.00)
16-Jan	Accounts receivable	GJ1		9,500.00	(22,000.00)
28-Jan	Accounts receivable	GJ1	250.00		(21,750.00)
30-Jan	Closing balance	B/F	250.00	22,000.00	(21,750.00)

730	BANK CHARGES				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
30-Jan	Bank charges	B/S	25.10		25.10
30-Jan	Closing balance	B/F	25.10	0.00	25.10

820	INSURANCE EXPENSE				
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DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
17-Jan	Cheque account	GJ1	675.90		675.90
30-Jan	Closing balance	B/F	675.90	0.00	675.90

840	MISC. EXPENSE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
5-Jan	Petty cahs	PC1	30.00		30.00
20-Jan	Petty cash	PC1	191.82		221.82
30-Jan	Petty cash	PC1	61.82		283.64
30-Jan	Closing balance	B/F	283.64	0.00	283.64

850	MOT VEH EXPENSE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
14-Jan	MRMA Membership fees	GJ1	490.00		490.00
14-Jan	GIO Ltd/MV Insurance	GJ1	975.00		1,465.00
30-Jan	Closing balance	B/F	1,465.00	0.00	1,465.00

870	POSTAGE & COURIER				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
12-Jan	Petty cash	PC1	65.45		65.45
20-Jan	Cash at bank	GJ1	250		315.45
30-Jan	Closing balance	B/F	315.45	0.00	315.45

880	PRINTING				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
10-Jan	Cash at bank	GJ1	650.00		650.00

30-Jan	Closing balance	B/F	650.00	0.00	650.00
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890	RENT EXPENSE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
25-Jan	Cash at bank	GJ1	3,500.00		3,500.00
30-Jan	Closing balance	B/F	3,500.00	0.00	3,500.00

910	SALARIES & WAGES				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
15-Jan	Cash at bank	GJ1	3,300.58		3,300.58
					3,300.58
30-Jan	Closing balance	B/F	3,300.58	0.00	3,300.58

920	EMP SUPERANNUATION				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
15-Jan	cash at bank	GJ1	257.43		257.43
30-Jan	Closing balance	B/F	257.43	0.00	257.43

960	TRAVELLING EXPENSE				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
9-Jan	Petty cash	PC1	23.64		23.64
26-Jan	Petty cash	PC1	48.18		71.82
30-Jan	Closing balance	B/F	71.82	0.00	71.82

GRACE EMPORIUM		TRIAL BALANCE	
MONTH ENDED JAN 20XX		DEBIT	CREDIT
100	Cheque account	40,700.30	
110	Petty cash	1,043.60	
120	Misc. bonds	10,500.00	
130	Accounts receivable	10,175.00	
140	Stock	32,050.00	
150	Motor vehicle at cost	24,500.00	
170	Office equipment at cost	6,750.00	
320	Accounts payable		13,365.00
350	GST paid	7,026.18	
360	GSt collected		2,175.00
380	Long-term loan		20,000.00
500	Grace Kelly, capital		86,000.00
600	Sale		21,750.00
730	Bank charges	25.10	
820	Insurance expense	675.90	
840	Misc. expense	283.64	
850	Motor vehicle expense	1,465.00	
870	Postage and courier	315.45	
880	Printing & stationary	650.00	
890	Rent expense	3,500.00	
910	Salaries and wages	3,300.58	
920	SGC Employer superannuation	257.43	
960	Travelling expense	71.82	
TOTAL		143,290.00	143,290.00

Any Error

0.00

GRACE EMPORIUM	ACCOUNTS
MONTH ENDED JAN 20XX	RECEIVABLE LEDGER

Kay	Kay Jeans House Ltd				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
12-Jan	Sale	GJ1	13,750.00		13,750.00
12-Jan	Cash at bank	GJ1		13,750.00	-
30-Jan	Closing balance	B/F	13,750.00	13,750.00	-

SOV	Sovrano Seasons				
DATE	PARTICULARS	FOL	DEBIT	CREDIT	BALANCE
1-Jan	Opening balance	GJ1		0.00	0.00
16-Jan	Sale	GJ1	10,450.00		10,450.00
28-Jan	Sale returns	GJ1		275	10,175.00
30-Jan	Closing balance	B/F	10,450.00	275.00	10,175.00

GRACE EMPORIUM			
MONTH ENDED JAN 20XX	SCHEDULE OF		
	ACCOUNTS RECEIVABLE		
Code	PARTICULARS	(\$)	
Kay	Kay Jeans House Ltd	0.00	
Sov	Sovrano Seasons	10,175.00	
TOTAL		10,175.00	