

<b>Example Limited</b>								
<i>Monthly Trial Balance</i>								
Account	Description	31-Jan-17	28-Feb-17	31-Mar-17	30-Apr-17	31-May-17	30-Jun-17	31-Jul-17
BS-100	Fixed Assets	9,445.00	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58	12,076.58
BS-200	Investments	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	9,750.00	9,750.00
BS-300	Bank Account	18,124.42	13,703.88	2,911.38	(4,246.74)	17,817.28	3,507.02	6,536.90
BS-350	Petty Cash	210.00	223.00	217.00	207.00	228.00	200.00	210.00
BS-400	Trade Debtors	21,400.00	34,420.00	50,080.00	42,340.00	15,200.00	26,970.00	13,200.00
BS-500	Trade Creditors	(11,478.00)	(14,220.00)	(11,982.00)	(11,179.00)	(14,698.00)	(11,981.00)	(25,698.48)
BS-600	Sales Tax Control	(1,335.38)	(3,419.71)	(8,726.94)	(4,007.62)	(6,640.50)	(2,078.98)	(3,360.66)
BS-700	Long Term Liabilities	(14,980.00)	(14,760.00)	(14,540.00)	(14,320.00)	(14,100.00)	(43,880.00)	(43,660.00)
BS-800	Share Capital	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)	(100.00)
BS-900	Retained Earnings	(21,485.00)	(21,485.00)	(21,485.00)	(21,485.00)	(21,485.00)	(21,485.00)	(21,485.00)
IS-100	Sales	(40,147.37)	(80,340.35)	(126,901.76)	(159,042.11)	(188,164.91)	(206,822.80)	(239,863.15)
IS-110	Royalties	(3,000.00)	(6,000.00)	(9,000.00)	(12,000.00)	(15,000.00)	(18,000.00)	(21,000.00)
IS-200	Cost of Sales	14,051.58	24,619.12	40,915.62	53,914.74	64,107.72	72,387.98	83,952.10
IS-305	Accounting Fees	877.19	1,754.38	2,631.57	3,508.76	4,385.95	5,263.14	6,140.33
IS-310	Advertising & Marketing	-	-	-	-	-	-	-
IS-315	Bank Charges	74.56	175.44	276.32	377.20	478.08	578.96	679.84
IS-320	Commission	-	-	-	-	-	655.26	4,376.31
IS-325	Computer Expenses	-	35.96	35.96	35.96	857.89	857.89	857.89
IS-330	Consumables & Cleaning	-	-	-	-	-	-	-
IS-335	Entertainment	-	-	-	-	-	-	-
IS-340	Insurance	298.25	596.50	894.75	1,193.00	1,491.25	1,789.50	2,087.75
IS-345	Office Expenses	78.95	155.27	212.29	308.78	334.22	402.64	481.59
IS-350	Office Rent	5,614.04	11,228.08	16,842.12	22,456.16	28,070.20	33,684.24	39,298.28
IS-355	Postage	-	-	-	-	-	-	-
IS-360	Professional & Legal Fees	-	-	-	-	10,964.91	10,964.91	10,964.91
IS-365	Salaries & Wages	13,000.00	33,000.00	53,000.00	73,000.00	93,000.00	113,000.00	133,000.00
IS-370	Stationery	-	861.40	861.40	861.40	1,528.94	1,734.20	1,734.20
IS-375	Subscriptions & Memberships	419.30	419.30	419.30	419.30	2,173.69	2,173.69	2,173.69
IS-380	Telephone & Internet	157.02	314.04	471.06	628.08	785.10	942.12	1,099.14
IS-385	Training	192.98	192.98	192.98	192.98	192.98	192.98	436.38
IS-390	Travelling & Accommodation	175.44	175.44	669.30	2,232.46	2,232.46	3,353.51	3,353.51

31-Aug-17	30-Sep-17	31-Oct-17	30-Nov-17	31-Dec-17
12,076.58	12,076.58	12,076.58	12,076.58	20848.51
9,750.00	9,750.00	9,750.00	9,750.00	9750
5,071.72	16,759.12	24,379.12	14,436.67	82522.41
192.00	198.00	202.00	206.00	201
25,500.00	31,720.00	8,300.00	3,400.00	12000
(11,351.00)	(20,161.00)	(12,453.00)	(11,514.00)	(21,468.00)
(5,714.71)	(8,490.40)	(1,212.50)	(2,292.94)	(5,775.65)
(43,440.00)	(43,220.00)	(46,000.00)	(45,780.00)	(55,560.00)
(100.00)	(100.00)	(100.00)	(100.00)	(100.00)
(21,485.00)	(21,485.00)	(21,485.00)	(21,485.00)	(21,485.00)
(309,450.87)	(357,275.43)	(365,575.43)	(381,224.56)	(409,382.46)
(24,000.00)	(27,000.00)	(33,000.00)	(39,000.00)	(45,000.00)
101,307.80	111,046.40	113,951.40	119,428.60	129,283.86
7,017.52	7,894.71	8,771.90	9,649.09	10,526.28
-	-	-	-	-
780.72	881.60	982.48	1,083.36	1,184.24
4,376.31	5,237.71	6,081.57	6,532.45	6,532.45
912.28	912.28	965.79	965.79	965.79
-	-	-	-	-
-	-	-	-	-
2,386.00	2,684.25	2,982.50	3,280.75	3,579.00
672.82	762.29	846.50	938.61	1,004.40
44,912.32	50,526.36	56,140.40	61,754.44	67,368.48
-	-	-	-	-
10,964.91	10,964.91	10,964.91	10,964.91	10,964.91
153,000.00	173,000.00	193,000.00	213,000.00	233,000.00
1,987.71	1,987.71	2,259.64	2,259.64	2,513.15
2,173.69	2,173.69	2,278.95	2,278.95	2,278.95
1,256.16	1,413.18	1,570.20	1,727.22	1,884.24
436.38	436.38	436.38	777.83	777.83
5,008.77	5,008.77	5,008.77	5,008.77	5,008.77

IS-395	Utilities	4,929.82	4,929.82	4,929.82	4,929.82	4,929.82	4,929.82	4,929.82
IS-400	Depreciation	2,500.00	5,000.00	7,500.00	10,000.00	12,500.00	15,000.00	17,500.00
IS-500	Interest Paid	100.00	200.00	300.00	400.00	500.00	1,000.00	1,500.00
IS-600	Taxation	-	-	-	-	-	2,600.00	2,600.00
IS-700	Other Expenses	1,450.00	1,530.00	1,610.00	1,690.00	1,770.00	1,850.00	1,930.00
IS-800	Other Income	(3,771.93)	(3,771.93)	(3,771.93)	(3,771.93)	(3,771.93)	(3,771.93)	(3,771.93)
	Mapping							
<b>Code</b>	<b>Main Account</b>	<b>Sequence</b>						
IS-1xx	Revenue	1						
IS-2xx	Cost of Sales	2						
IS-3xx	Operational Expenses	3						
IS-4xx	Depreciation	4						
IS-5xx	Finance Costs	5						
IS-6xx	Income Tax	6						
IS-7xx	Other Expenses	7						
IS-8xx	Other Income	8						

[illegible]