

Company XXX  
Accounting 2024

**Base****Accounts**

	Section	Group	Account	Description	BClass	Sum In	Opening	Balance
<b>*</b>								
<b>BALANCE SHEET</b>								
<b>1 ASSETS</b>								
			1000	Cash on hand	1	100	890.00	1'084.00
			1020	Bank account	1	100	158'000.00	106'541.00
	<b>100</b>			<b>Cash and cash equivalents</b>		<b>10</b>	<b>158'890.00</b>	<b>107'625.00</b>
			1060	Bonds and stocks	1	106		
	<b>106</b>			<b>Short-term Assets listed in Stock Exchange</b>		<b>10</b>		
			1090	Internal transfers	1	109		
			1091	Transfer account for salaries	1	109		
			1099	Amounts to be clarified	1	109		
	<b>109</b>			<b>Transfer accounts</b>		<b>10</b>		
			1100	Due from Clients or Debtors	1	110		
			1109	Provision for Doubtful Debts	1	110		
	<b>110A</b>			<b>Clients or Debtors</b>		<b>110</b>		<b>136'610.00</b>
	<b>110</b>			<b>Accounts receivable</b>		<b>10</b>		<b>136'610.00</b>
			1140	Advances and loans	1	114		
			1176	Withholding tax	1	114		
			1180	Receivables from social insurances and social security institutions	1	114		
			1188	Source tax	1	114		
			1190	Various short-term receivables	1	114		
			1191	Securities	1	114		
	<b>114</b>			<b>Other short-term receivables</b>		<b>10</b>		
			1200	Goods for resale	1	120		
			1210	Raw materials	1	120		
			1220	Auxiliary material	1	120		
			1230	Consumables	1	120		
			1260	Finished products	1	120		
			1270	In-process products	1	120		
			1280	Non-invoiced services	1	120		
	<b>120</b>			<b>Inventories</b>		<b>10</b>		
			1300	Prepaid expenses	1	130		
			1301	Accrued income	1	130		
	<b>130</b>			<b>Prepaid Expenses</b>		<b>10</b>		
	<b>10</b>			<b>Current assets</b>		<b>1</b>	<b>158'890.00</b>	<b>244'235.00</b>
			1400	Bonds and stocks	1	140		
			1440	Loans	1	140		
			1460	Loan to share-holder	1	140		

**Base****Accounts**

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
<b>140</b>			<b>Financial assets</b>		<b>14</b>		
		1480	Investments	1	148		
<b>148</b>			<b>Investments</b>		<b>14</b>		
		1500	Machinery	1	150		
		1510	Office furniture and equipment	1	150		
		1520	Office machinery, information and communication technology	1	150		518.04
		1530	Motor vehicles	1	150		
		1540	Tools and equipment	1	150		
<b>150</b>			<b>Tangible assets</b>		<b>14</b>		<b>518.04</b>
		1600	Commercial buildings	1	160		
<b>160</b>			<b>Tangible fixed asset management</b>		<b>14</b>		
		1700	Patents, know-how, licences, rights and development	1	170		
		1710	Brands	1	170		
		1712	Models	1	170		
		1770	Goodwill	1	170		
<b>170</b>			<b>Intangible fixed assets</b>		<b>14</b>		
		1850	Share capital, rights not paid or non-paid Foundation capital	1	180		
<b>180</b>			<b>Capital or non-paid Foundation capital</b>		<b>14</b>		
<b>14</b>			<b>Fixed Assets</b>		<b>1</b>		<b>518.04</b>
<b>1</b>			<b>Total Assets</b>	<b>00</b>	<b>158'890.00</b>	<b>244'753.04</b>	

**2****LIABILITIES**

2000	Suppliers or creditors	2	200	-25'600.00	-25'600.00
2001	Issued checks	2	200	-6'901.00	-6'901.00
2030	Deposits received	2	200	-10'000.00	-10'000.00
200A	Suppliers or creditors		200		-36'950.00
<b>200</b>	<b>Suppliers or creditors</b>		<b>20</b>	<b>-42'501.00</b>	<b>-79'451.00</b>
2100	Due to banks short/term	2	210		
2110	Credit card	2	210		1'000.00
2120	Financial leasing commitments	2	210		
2140	Other onerous debts	2	210		
<b>210</b>	<b>Short-term onerous debts</b>		<b>20</b>		<b>1'000.00</b>
2200	VAT Due	2	220		
2201	VAT according to VAT report	2	220		-8'951.72
2206	Withholding tax	2	220		
2208	Direct taxes	2	220		

**Base****Accounts**

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
		2210	Other short-term debts	2	220		
		2260	Due to share-holder	2	220		
		2261	Dividends	2	220		
		2270	Social insurances and social security institutions	2	220		
		2279	Source tax	2	220		
<b>220</b>			<b>Other short-term debts</b>		<b>20</b>		<b>-8'951.72</b>
		2300	Accrued expenses	2	230		
		2301	Next year's revenues collected	2	230		
		2330	Short-term provisions	2	230		
<b>230</b>			<b>Accruals and deferred income</b>		<b>20</b>		
<b>20</b>			<b>Short-term third party capital</b>		<b>2A</b>	<b>-42'501.00</b>	<b>-87'402.72</b>
		2400	Due to banks	2	240		
		2420	Financial leasing commitments	2	240		
		2430	Debenture loans	2	240		
		2450	Loans	2	240		
		2451	Mortgage	2	240		
<b>240</b>			<b>Long-term onorous debts</b>		<b>24</b>		
		2500	Other long-term debts (non-onorous)	2	250		
<b>250</b>			<b>Other long-term debts</b>		<b>24</b>		
		2600	Provisions	2	260		
<b>260</b>			<b>Provisions and similar statutory posts</b>		<b>24</b>		
<b>24</b>			<b>Long-term third party capital</b>		<b>2A</b>		
<b>2A</b>			<b>Third party capital</b>		<b>2</b>	<b>-42'501.00</b>	<b>-87'402.72</b>
		2800	Share capital, rights, foundation capital	2	280	-116'389.00	-116'389.00
<b>280</b>			<b>Capital or capital of the foundation</b>		<b>28</b>	<b>-116'389.00</b>	<b>-116'389.00</b>
		2900	Legal reserves	2	290		
		2940	Revaluation reserves	2	290		
<b>290</b>			<b>Legal reserves</b>		<b>28</b>		
		2950	Legal reserve from profit	2	295		
<b>295</b>			<b>Legal reserve from profit</b>		<b>28</b>		
		2960	Optional reserves from profit	2	296		
<b>296</b>			<b>Optional reserves from profit</b>		<b>28</b>		
		2970	Profit / Loss carried forward	2	297		
		29A	Profit / Loss for the year		297		-40'970.32
<b>297</b>			<b>Profit / Loss from Balance Sheet</b>		<b>28</b>		<b>-40'970.32</b>
		2980	Treasury stock, shares, rights of investment (negative)	2	290		
<b>298</b>			<b>Treasury stock, shares, rights of investment (negative)</b>		<b>28</b>		

## Base

**Accounts**

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
28			<b>Equity</b>	2	-116'389.00	-157'359.32	
2			<b>Total liabilities</b>	00	-158'890.00	-244'762.04	
<b>* PROFIT &amp; LOSS STATEMENT</b>							
4							
	3000	Earnings from own products		4	30		-108'316.38
	3200	Earnings from resale		4	30		-34'967.63
	3400	Earnings from services rendered		4	30		-18'501.39
	3600	Other revenues and services		4	30		
	3710	Own consumption		4	30		
	3800	Decrease in revenues		4	30		
	3805	Losses on accounts receivable, credit variation		4	30		180.00
30			<b>Net revenues from supplies and services</b>		3		-161'605.40
	3900	Change in inventories of in-process products		4	39		
	3901	Change in inventories of finished products		4	39		
	3940	Non-invoiced services variations		4	39		
39			<b>Change in inventories and Non-invoiced services</b>		3		
3			<b>Revenues from supplies and services</b>		E1		-161'605.40
	4000	Raw materials		3	4		35'827.93
	4200	Expenses for goods for resale		3	4		2'312.67
	4400	Third party expenses		3	4		18'202.67
	4500	Energy consumption for production		3	4		3'552.27
	4900	Reduction of costs		3	4		
4			<b>Costs for material, goods, services and energy</b>		E1		59'895.54
E1			<b>Gross operating result after deducting costs for materials and goods</b>		E2		-101'709.86
	5000	Salaries		3	5		26'900.00
	5700	Contribution to old age insurance and unemployment		3	5		-1'680.00
	5710	Family equalization fund		3	5		
	5720	Contribution to pension funds		3	5		
	5730	Contribution to accident insurance		3	5		3'610.00
	5740	Contribution to voluntary daily benefits insurance		3	5		
	5790	Source tax		3	5		
	5800	Other personnel expenses		3	5		
	5810	Training of personnel		3	5		

**Base****Accounts**

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
		5820	Travel and entertainment expenses effective	3	5		138.76
		5830	Travel and entertainment expense allowance	3	5		3'780.00
		5900	Temporary staff	3	5		
5			<b>Personnel expenses</b>			<b>E2</b>	<b>32'748.76</b>
E2			<b>Gross operating result after deducting personnel expenses</b>			<b>E3</b>	<b>-68'961.10</b>
		6000	Rental	3	60		24'500.00
		6040	Cleaning of facilities	3	60		2'600.00
60			<b>Rental</b>			<b>6</b>	<b>27'100.00</b>
		6100	Maintenance, repairs and replacement of tangible assets	3	61		
		6105	Leasing costs tangible assets	3	61		
61			<b>Maintenance, repairs and replacement of tangible assets</b>			<b>6</b>	
		6200	Repairs	3	62		
		6210	Fuel	3	62		
		6220	Car insurance	3	62		
		6260	Car leasing and rental	3	62		
		6270	Car costs - private part	3	62		
		6282	Transportation expenses	3	62		
62			<b>Vehicle and transportation expenses</b>			<b>6</b>	
		6300	Insurance for damage of items	3	63		
63			<b>Insurance for damage of items</b>			<b>6</b>	
		6402	Electricity	3	64		
		6410	Heating expenses	3	64		
		6430	Water	3	64		
		6460	Garbage	3	64		
64			<b>Energy and disposal costs</b>			<b>6</b>	
		6500	Office supplies	3	65		456.00
		6503	Technical magazines, newspapers, periodicals	3	65		
		6510	Telephone / internet	3	65		111.01
		6511	Hosting at third-party	3	65		
		6513	Postal charges	3	65		
		6570	IT charges including leasing	3	65		
		6580	Licenses and updates	3	65		
		6583	Consumables	3	65		
65			<b>Administrative and IT costs</b>			<b>6</b>	<b>567.01</b>
		6600	Advertising	3	66		323.77
		6642	Gifts to customers	3	66		
66			<b>Advertising</b>			<b>6</b>	<b>323.77</b>
		6700	Various costs for the financial year	3	67		
67			<b>Various costs for the financial year</b>			<b>6</b>	

**Base****Accounts**

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
6			<b>Other operating expenses, depreciation, value adjustments and financial results</b>	E3			<b>27'990.78</b>
E3			<b>Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)</b>	E4			<b>-40'970.32</b>
	6800		Depreciation and value adjustments of fixed assets	3	68		
68			<b>Depreciation and value adjustments of fixed assets</b>	E4			
E4			<b>Operating result before financial results and taxes (EBIT)</b>	E5			<b>-40'970.32</b>
	6900		Financial costs	3	69		
	6950		Financial revenue	4	69		
69			<b>Financial costs and revenue</b>	E5			
E5			<b>Operating result before taxes (EBT)</b>	E6			<b>-40'970.32</b>
	7000		Non-operating revenue	4	7		
	7010		Non-operating costs	3	7		
	7500		Corporate real estate revenues	4	7		
	7510		Corporate real estate costs	3	7		
7			<b>Non-operating items</b>	E6			
	8000		Extraneous costs	3	8		
	8100		Extraneous revenue	4	8		
	8500		Extraordinary, unique costs or costs relating to other accounting periods	3	8		
	8510		Extraordinary, unique revenue or revenue relating to other accounting periods	4	8		
8			<b>Results of extraneous, extraordinary or unique character, or for other accounting periods</b>	E6			
E6			<b>Profit or loss before taxes</b>	E7			<b>-40'970.32</b>
	8900		Direct taxes	3	89		
89			<b>Direct taxes</b>	E7			
E7			<b>Annual profit or loss</b>	29A			<b>-40'970.32</b>
	00		Difference should be = 0 (blank cell)				-9.00

\*

01 **CLIENTS/DEBTORS**

**Base****Accounts**

Section	Group	Account	Description	BClass	Sum In	Opening	Balance
		10000	Client Max	1	DEB1		26'400.00
		10001	Client Jones	1	DEB1		81'490.00
		10002	Client Grant	1	DEB1		8'900.00
		10003	Client Greenfield	1	DEB1		19'820.00
<b>DEB1</b>			<b>Total Clients/Debtors</b>		<b>110A</b>		<b>136'610.00</b>
<b>02</b>			<b>SUPPLIERS/CREDITORS</b>				
		20000	Supplier Winfield	2	CRE1		-36'950.00
		20001	Supplier Cameron	2	CRE1		
		20002	Supplier Petersen	2	CRE1		
<b>CRE1</b>			<b>Total suppliers/Creditors</b>		<b>200A</b>		<b>-36'950.00</b>
*			<b>COST CENTERS</b>				
<b>03</b>							
	.PAC	Packaging A			INV		
	.RM	Raw materials A			INV		
	.AM	Auxiliairy materials A			INV		
<b>INV</b>			<b>Total inventories</b>				
	,MAN1	Maintenance 1			MAN		
	,MAN2	Maintenance 2			MAN		
	,MAN3	Maintenance 3			MAN		
<b>MAN</b>			<b>Total maintenance</b>				
	;PB1	Publicity 1			PU		
	;PB2	Publicity 2			PU		
<b>PU</b>			<b>Total publicity</b>				

**Base**

**Budget**

⌚ Date End Repeat Description Debit A/C Credit A/C Amount Total VAT Code %VAT VAT Acc

**Base****Totals**

	Group Description	Gr	Opening	Balance
1	<b>Total Assets</b>	01	158'890.00	244'753.04
2	<b>Total Liabilities and Equity</b>	01	-158'890.00	-203'791.72
01	<b>Net Profit(+) Loss(-) from Balance Sheet</b>	00		40'961.32
3	<b>Total Expenses</b>	02		120'635.08
4	<b>Total Revenue</b>	02		-161'605.40
02	<b>Loss(+) Profit(-) from Profit &amp; Loss Statement</b>	00		-40'970.32
00	<b>Difference should be = 0 (or empty)</b>			-9.00
5	<b>Total off balance sheet: Assets</b>			
6	<b>Total off balance sheet: Liabilities</b>			
7	<b>Total class 7</b>			
8	<b>Total class 8</b>			
9	<b>Total class 9</b>			

**Base****VAT codes**

Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
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**Explanations**

V = Sales (200)

VS = Discount sales and services (235)

B = Acquisition tax (38x)

M = Expenses for material and services (400)

I = Investments and other operating expenses (405)

K = Corrections (410, 415, 420)

Z = Not considered (910)

**VAT codes information (do not modify)**

id=vatcodes-che-2024.20230614

Last update: 14.06.2023

**VAT Due**

V0	Exempt services (220)	1.1	200;220	Yes						
V0-E	Export services abroad (221)	1.1	200;221	Yes						
V0-T	Transfers in the reporting procedure (225)	1.1	200;225	Yes						
V0-N	Non-taxable services (230)	1.1	200;230	Yes						
	Decrease of income from services, see discounts									
V0-D	Various (280)	1.1	200;280	Yes						
V77	Sales and services 7.7%	1.1	200;302	Yes	7.70					
V81	Sales and services 8.1%	1.1	200;303	Yes	8.10					
V77-B	Sales and services 7.7% (chosen)	1.1	200;205;302	Yes	7.70					
V81-B	Sales and services 8.1% (chosen)	1.1	200;205;303	Yes	8.10					
V25-N	Sales and services 2.5%	1.1	200;312	Yes	2.50					
V26	Sales and services 2.6%	1.1	200;313	Yes	2.60					
V37	Sales and services 3.7%	1.1	200;342	Yes	3.70					
V38	Sales and services 3.8%	1.1	200;343	Yes	3.80					
VS77	Discount Sales and services 7.7%	1.1	235;302		7.70					
VS81	Discount Sales and services 8.1%	1.1	235;303		8.10					
VS25-N	Discount Sales and services 2.5%	1.1	235;312		2.50					
VS26	Discount Sales and services 2.6%	1.1	235;313		2.60					
VS37	Discount Sales and services 3.7%	1.1	235;342		3.70					
VS38	Discount Sales and services 3.8%	1.1	235;343		3.80					
<b>1.1</b>	<b>Taxable turnover (299)</b>	<b>1</b>								
F1	1. Flat tax rate 2024	1.F	200;323	Yes		Yes				
F2	2. Flat tax rate 2024	1.F	200;333	Yes		Yes				
FS1	Discount Sales and services 1. Flat tax rate 2024	1.F	235;323			Yes				
FS2	Discount Sales and services 2. Flat tax rate 2024	1.F	235;333			Yes				
F3	1. Flat tax rate 2018	1.F	200;322	Yes		Yes				
F4	2. Flat tax rate 2018	1.F	200;332	Yes		Yes				

**Base****VAT codes**

Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	FS3	Discount Sales and services 1. Flat tax rate 2018	1.F	235;322					Yes	
	FS4	Discount Sales and services 2. Flat tax rate 2018	1.F	235;332					Yes	
<b>1.F</b>		<b>Total Flat tax rate (322-333)</b>	<b>1</b>							
	B77	Acquisition tax 7.7% (With VAT /Sales tax)	1.2	382	Yes		7.70			
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70			
	B77-2	Acquisition tax 7.7% (VAT/Sales tax amount)	1.2	382	Yes	2	7.70			
	B81	Acquisition tax 8.1% (With VAT /Sales tax)	1.2	383	Yes		8.10			
	B81-1	Acquisition tax 8.1% (Without VAT/Sales tax)	1.2	383	Yes	1	8.10			
	B81-2	Acquisition tax 8.1% (VAT/Sales tax amount)	1.2	383	Yes	2	8.10			
<b>1.2</b>		<b>Total Tax on purchases (382-383)</b>	<b>1</b>							
<b>1</b>		<b>Total VAT Due (399)</b>	<b>T</b>							
<b>Recoverable VAT</b>										
	M0	Exempt material- and service expenses	2	xxx						
	I0	Exempt investment and operating expenses	2	xxx						
	M77	Purchase of material and services 7.7% (With VAT/Sales tax)	2	400			7.70			
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70			
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70			
	M81	Purchase of material and services 8.1% (With VAT/Sales tax)	2	400			8.10			
	M81-1	Purchase of material and services 8.1% (Without VAT /Sales tax)	2	400		1	8.10			
	M81-2	Purchase of material and services 8.1% (VAT/Sales tax amount)	2	400		2	8.10			
	M25	Purchase of material and services 2.5%	2	400			2.50			
	M26	Purchase of material and services 2.6%	2	400			2.60			
	M37	Purchase of material and services 3.7%	2	400			3.70			
	M38	Purchase of material and services 3.8%	2	400			3.80			
<b>Investment and operating expenses</b>										
	I77	Investment and operating expenses 7.7%	2	405			7.70			
	I77-1	Investment and operating expenses 7.7% (Without VAT /Sales tax)	2	405		1	7.70			

**Base****VAT codes**

Group	VAT Code	Description	Sum In	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	I77-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			
	I81	Investment and operating expenses 8.1%	2	405			8.10			
	I81-1	Investment and operating expenses 8.1% (Without VAT /Sales tax)	2	405		1	8.10			
	I81-2	Investment and operating expenses 8.1% (VAT/Sales tax amount)	2	405		2	8.10			
	I25	Investment and operating expenses 2.5%	2	405			2.50			
	I26	Investment and operating expenses 2.6%	2	405			2.60			
	I37	Investment and operating expenses 3.7%	2	405			3.70			
	I38	Investment and operating expenses 3.8%	2	405			3.80			
	<b>Corrections and adjustments</b>									
	K77-A	Subsequent adjustment of prior tax 7.7% (410)	2	410			7.70			
	K81-A	Subsequent adjustment of prior tax 8.1 % (410)	2	410			8.10			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K81-B	Corrections of prior tax 8.1% (415)	2	415	Yes		8.10			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420	Yes		7.70			
	K81-C	Reductions of the deduction of prior tax 8.1% (420)	2	420	Yes		8.10			
	F1050	Tax computation according to form Nr. 1050	2	470		2				
	F1055	Tax computation according to form Nr. 1055	2	471		2				
<b>2</b>	<b>Total Recoverable VAT (479)</b>			<b>T</b>						
<b>T</b>	<b>Total VAT payable (500) or VAT credit (510)</b>			<b>TT</b>						
	<b>Other financial flows</b>									
	Z0-A	Subsidies, tourist taxes collected by the tourism offices, contributions to the institutions responsible for the elimination of waste and for the supply of water (let. a - c)	Z	900	Yes					
	Z0	Gifts, dividends, compensation for damages etc.	Z	910						
<b>Z</b>	<b>Not considered</b>			<b>TT</b>						
<b>TT</b>	<b>Final total for control</b>									

## Base

## VAT report

	Date	Doc	Description	VAT Code	%VAT	Taxable	VAT Acc	Recoverable	Due	Balance	Balance	Checklist Id
03.01.2026	1	Sales to Taylor		V81	-8.10	-32'932.47	-2'667.53		2'667.53	-2'667.53		
07.01.2026	3	Sales of products to client Max		V81	-8.10	-26'734.51	-2'165.49		2'165.49	-4'833.02		
07.01.2026	4	Sales of products to client Greenfield		V81	-8.10	-18'501.39	-1'498.61		1'498.61	-6'331.63		
07.01.2026	5	Sales of products to client Grant		V81	-8.10	-8'233.12	-666.88		666.88	-6'998.51		
07.01.2026	6	Sales of products to client Jones		V81	-8.10	-35'975.95	-2'914.05		2'914.05	-9'912.56		
24.01.2026	9	Sales of products to client Jones		V81	-8.10	-39'407.96	-3'192.04		3'192.04	-13'104.60		
			<b>Totale codice: V81 Sales and services 8.1%</b>			<b>-161'785.40</b>	<b>-13'104.60</b>		<b>13'104.60</b>	<b>-13'104.60</b>		
			<b>Totale percentuale: 8.10%</b>			<b>-161'785.40</b>	<b>-13'104.60</b>		<b>13'104.60</b>	<b>-13'104.60</b>		
			<b>Totale dovuto:</b>			<b>-161'785.40</b>	<b>-13'104.60</b>		<b>13'104.60</b>	<b>-13'104.60</b>		
19.01.2026	7	Purchase of materials at Winfield		M81	8.10	34'181.31	2'768.69	2'768.69		2'768.69		
28.01.2026	21	Invoice for goods for resale		M81	8.10	2'312.67	187.33	187.33		2'956.02		
02.02.2026	22	Paid supplier with bank check		M81	8.10	1'387.60	112.40	112.40		3'068.42		
			<b>Totale codice: M81 Purchase of material and services 8.1% (With VAT /Sales tax)</b>			<b>37'881.58</b>	<b>3'068.42</b>	<b>3'068.42</b>		<b>3'068.42</b>		
24.01.2026	10	Customs at the border paid in cash		M81-2	8.10	6'172.84	500.00	500.00		500.00		
			<b>Totale codice: M81-2 Purchase of material and services 8.1% (VAT/Sales tax amount)</b>			<b>6'172.84</b>	<b>500.00</b>	<b>500.00</b>		<b>500.00</b>		
24.01.2026	14	Publicity		I81	8.10	323.77	26.23	26.23		26.23		
24.01.2026	16	Third party charges		I81	8.10	2'312.67	187.33	187.33		213.56		
24.01.2026	18	Electricity costs		I81	8.10	3'413.51	276.49	276.49		490.05		
01.04.2026	25	Credit card: charge for purchase laptop		I81	8.10	518.04	41.96	41.96		532.01	-230.00	
01.04.2026	25	Credit card: charge for hotel		I81	8.10	138.76	11.24	11.24		543.25	-80.00	
01.04.2026	25	Credit card: purchase various materials		I81	8.10	74.01	5.99	5.99		549.24		
22.04.2026	26	Electricity		I81	8.10	138.76	11.24	11.24		560.48	-329.00	
22.04.2026	26	Telephone		I81	8.10	111.01	8.99	8.99		569.47	-209.00	
22.04.2026	26	Invoice for office materials		I81	8.10	185.01	14.99	14.99		584.46	-9.00	
			<b>Totale codice: I81 Investment and operating expenses 8.1%</b>			<b>7'215.54</b>	<b>584.46</b>	<b>584.46</b>		<b>584.46</b>		
			<b>Totale percentuale: 8.10%</b>			<b>51'269.96</b>	<b>4'152.88</b>	<b>4'152.88</b>		<b>4'152.88</b>		
			<b>Totale recuperabile:</b>			<b>51'269.96</b>	<b>4'152.88</b>	<b>4'152.88</b>		<b>4'152.88</b>		
			<b>Totale complessivo (Recuperabile-Dovuto):</b>				<b>-8'951.72</b>	<b>4'152.88</b>	<b>13'104.60</b>	<b>-8'951.72</b>		

**Base****Checklist**

	Id	Assignee	Notes
Sconto a clienti	Mark		ritorno merce difettosa dal cliente Jon
Controllo contabilità	Oliver		Controllo contabilità fino al 31.01.2025
Rendiconto IVA I TRIM	Mark		Rendiconto IVA I Trimestre
Verifica polizza auto	Oliver		Verificare polizza assicurazione auto
Chiusure contabili	Oliver		registrato sospesi attivi e passivi

## Base

## Journal

	Date	Doc	Invoice	Link	Description	Debit A/C	Credit A/C	Amount	Balance	VAT Code	%VAT	VAT Acc
⌚	03.01.2026	1	T-23012	balance_2026.png	Sales to Taylor	1020	3000	35'600.00		V81	-8.10	-2'667.53
	04.01.2026	2			Cash withdrawal from bank account	1000	1020	1'500.00				
	07.01.2026	3	T23013		Sales of products to client Max	10000	3200	28'900.00		V81	-8.10	-2'165.49
	07.01.2026	4	T23014		Sales of products to client Greenfield	10003	3400	20'000.00		V81	-8.10	-1'498.61
	07.01.2026	5	T23015		Sales of products to client Grant	10002	3200	8'900.00		V81	-8.10	-666.88
	07.01.2026	6	T23016		Sales of products to client Jones	10001	3000	38'890.00		V81	-8.10	-2'914.05
	19.01.2026	7	5623A		Purchase of materials at Winfield	4000	20000	36'950.00		M81	8.10	2'768.69
	23.01.2026	8			Gross salaries month of December	5000		26'900.00	26'900.00			
	23.01.2026	8			Net salaries month of December		1020	24'330.00	2'570.00			
	23.01.2026	8			Social contributions month of December		5700	1'680.00	890.00			
	23.01.2026	8			Contributions accident insurance paid by the employee		5730		890.00			
	24.01.2026	9	T23016		Sales of products to client Jones	10001	3000	42'600.00		V81	-8.10	-3'192.04
	24.01.2026	10			Customs at the border paid in cash		1000		500.00	M81-2	8.10	500.00
	24.01.2026	11			Cleaning of offices	6040	1020	2'600.00				
	24.01.2026	12			Rent for building	6000	1020	24'500.00				
	24.01.2026	13			Representation costs	5830	1020	3'780.00				
	24.01.2026	14			Publicity	6600	1000	350.00		I81	8.10	26.23
	24.01.2026	15			Payment accident insurance	5730	1020	4'500.00				
	24.01.2026	16			Third party charges	4400	1020	2'500.00		I81	8.10	187.33
	24.01.2026	17			Toner for printer	6500	1000	456.00				
	24.01.2026	18			Electricity costs	4500	1020	3'690.00		I81	8.10	276.49
	24.01.2026	19			Measured loss on credits	3805	10003	180.00				
	28.01.2026	20			Purchase of services abroad	4400	1020	15'890.00				

## Base

Journal

**Base****Info file**

 Description	Value
<b>File info</b>	
Date	10.12.2025
Time	12:12:14
Program version	10.2.1.25281
Hash algorithm	Sha2-256
Total Hash	d09dd815922192434d90530d56c5c29b
<b>File</b>	
File Name	C:/Users/caterina/GitHub/BananaAccounting/doc10/en/accounting/double/Smith-Soons.ac2
Working copy file name	C:/Users/caterina/AppData/Roaming/Banana.ch/BananaPlus/10.0/WorkingCopies/3a2ee299-b7ff-4a1a-902d-0ce337c8d6c1/Smith-Soons.ac2
Date last saved	02.12.2025
Time last saved	08:19:16
File size	1297998
File password protected	No
Header Left	Company XXX
Header Right	Accounting 2026
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Extension 1	
Extension 2	
Extension 3	
Extension	
Keywords	
Version Creation	10.1.0.23052
Version Last saved	10.2.1.25281
Version Max saved	10.2.1.25281
Version compatibility	8.0.0
Type	Double-entry with VAT/Sales tax
Group type	100
Number type	110
Version type	100
Company	
Courtesy	
Name	
Family Name	
Address 1	
Address 2	
Building number	
Zip	
City	
State	
Country	
CountryCode	
Web	
Email	
Phone	
Mobile	
IBAN	
Fiscal number	
VAT Number	

**Free texts****Accounting data base**

Entire recalculation	No
<b>Basic Currency</b>	
Basic Currency	
Header	
Decimal points for amounts in foreign currency	2
Decimal points for amounts in unit price columns	4

**Base****Info file**

 Description	Value
Opening date	01.01.2026
Closure date	31.12.2026
Obligatory transaction date	Yes
Minus sign as segments separator	Yes
Cost center sign relative to amount	No
File from previous year	
Smart fill from previous year	No
VAT Account	2201
Recoverable VAT Account	
VAT rounding	
CC1 VAT amount	0
CC2 VAT amount	0
CC3 VAT amount	0
There are accounting imbalances	Yes
Difference on initial balance	
Debit/credit difference	-9.00
<b>Table name</b>	<b>Accounts</b>
Xml Table name	Accounts
Table header	Accounts
Number of rows	288
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	69
Number of accounts	151
Number of accounts with a balance	32
Number of accounts with transactions	29
Hash of the balance	JpvF/c4WcM/YsBM4B07b703/fZxX4FG3
Number of accounts with opening balance	6
Hash of the opening balance	2PKVINDvX3m0iZWEHzpFY23ySlrG+9sr
<b>Table name</b>	<b>Transactions</b>
Xml Table name	Transactions
Table header	Transactions
Number of rows	52
Hash complete	lEQZnbJif3+71bSwwsLmeKgoCCIRgYa
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Earliest transaction date	03.01.2026
Latest transaction date	22.04.2026
Transaction lock is used	No
<b>Table name</b>	<b>VatCodes</b>
Xml Table name	VatCodes
Table header	VAT codes
Number of rows	101

**Base****Info file**

Description	Value
Hash complete	7CYcyEWocpiLNphP5Xf1v47q39MmO5VG
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
<b>Table name</b>	<b>Budget</b>
Xml Table name	Budget
Table header	Budget
Number of rows	1
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
<b>Table name</b>	<b>Checklist</b>
Xml Table name	Checklist
Table header	Checklist
Number of rows	5
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

**LockTransactions**

Transaction lock is No  
used

**Base****1000 Cash on hand**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.01.2026		Initial balance				890.00	
	04.01.2026	2	Cash withdrawal from bank account	1020	1'500.00		2'390.00	
	24.01.2026	10	Customs at the border paid in cash	[*]		500.00	1'890.00	
	24.01.2026	14	Publicity	6600		350.00	1'540.00	
	24.01.2026	17	Toner for printer	6500		456.00	1'084.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>1'500.00</b>	<b>1'306.00</b>	<b>1'084.00</b>	

**Base****1020 Bank account**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.01.2026		Initial balance				158'000.00	
⌚	03.01.2026	1	Sales to Taylor	3000	35'600.00		193'600.00	
	04.01.2026	2	Cash withdrawal from bank account	1000		1'500.00	192'100.00	
	23.01.2026	8	Net salaries month of December	[5000]		24'330.00	167'770.00	
	24.01.2026	11	Cleaning of offices	6040		2'600.00	165'170.00	
	24.01.2026	12	Rent for building	6000		24'500.00	140'670.00	
	24.01.2026	13	Representation costs	5830		3'780.00	136'890.00	
	24.01.2026	15	Payment accident insurance	5730		4'500.00	132'390.00	
	24.01.2026	16	Third party charges	4400		2'500.00	129'890.00	
	24.01.2026	18	Electricity costs	4500		3'690.00	126'200.00	
	28.01.2026	20	Purchase of services abroad	4400		15'890.00	110'310.00	
	28.02.2026	23	Bank check debiting	2001		1'500.00	108'810.00	
	10.03.2026	24	Deposit on credit card	2110		1'000.00	107'810.00	
	01.04.2026	25	Payment of credit card invoice	[*]		790.00	107'020.00	
	22.04.2026	26	Payment of different invoices	[*]		479.00	106'541.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>35'600.00</b>	<b>87'059.00</b>	<b>106'541.00</b>	

**Base****1520 Office machinery, information and communication technology**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.04.2026	25	Credit card: charge for purchase laptop [1020]	518.04			518.04	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>518.04</b>		<b>518.04</b>	

**Base****2000 Suppliers or creditors**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.01.2026		Initial balance				-25'600.00	
	<b>31.12.2026</b>		<b>Total transactions</b>				<b>-25'600.00</b>	

**Base****2001 Issued checks**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.01.2026		Initial balance				-6'901.00	
	02.02.2026	22	Paid supplier with bank check	4000		1'500.00	-8'401.00	
	28.02.2026	23	Bank check debiting	1020	1'500.00		-6'901.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>1'500.00</b>	<b>1'500.00</b>	<b>-6'901.00</b>	

**Base****2030 Deposits received**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.01.2026		Initial balance			-10'000.00		
	<b>31.12.2026</b>		<b>Total transactions</b>			<b>-10'000.00</b>		

**Base****2110 Credit card**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	10.03.2026	24	Deposit on credit card	1020	1'000.00		1'000.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>1'000.00</b>		<b>1'000.00</b>	

**Base****2201 VAT according to VAT report**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	03.01.2026	1	[VAT/Sales tax] Sales to Taylor	1020		2'667.53	-2'667.53	
	07.01.2026	3	[VAT/Sales tax] Sales of products to client Max	10000		2'165.49	-4'833.02	
	07.01.2026	4	[VAT/Sales tax] Sales of products to client Greenfield	10003		1'498.61	-6'331.63	
	07.01.2026	5	[VAT/Sales tax] Sales of products to client Grant	10002		666.88	-6'998.51	
	07.01.2026	6	[VAT/Sales tax] Sales of products to client Jones	10001		2'914.05	-9'912.56	
	19.01.2026	7	[VAT/Sales tax] Purchase of materials at Winfield	20000	2'768.69		-7'143.87	
	24.01.2026	9	[VAT/Sales tax] Sales of products to client Jones	10001		3'192.04	-10'335.91	
	24.01.2026	10	[VAT/Sales tax] Customs at the border paid in cash	1000	500.00		-9'835.91	
	24.01.2026	14	[VAT/Sales tax] Publicity	1000	26.23		-9'809.68	
	24.01.2026	16	[VAT/Sales tax] Third party charges	1020	187.33		-9'622.35	
	24.01.2026	18	[VAT/Sales tax] Electricity costs	1020	276.49		-9'345.86	
	28.01.2026	21	[VAT/Sales tax] Invoice for goods for resale	10000	187.33		-9'158.53	
	02.02.2026	22	[VAT/Sales tax] Paid supplier with bank check	2001	112.40		-9'046.13	
	01.04.2026	25	[VAT/Sales tax] Credit card: charge for purchase laptop	[1020]	41.96		-9'004.17	
	01.04.2026	25	[VAT/Sales tax] Credit card: charge for hotel	[1020]	11.24		-8'992.93	
	01.04.2026	25	[VAT/Sales tax] Credit card: purchase various materials	[1020]	5.99		-8'986.94	
	22.04.2026	26	[VAT/Sales tax] Electricity	[1020]	11.24		-8'975.70	
	22.04.2026	26	[VAT/Sales tax] Telephone	[1020]	8.99		-8'966.71	
	22.04.2026	26	[VAT/Sales tax] Invoice for office materials	[1020]	14.99		-8'951.72	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>4'152.88</b>	<b>13'104.60</b>	<b>-8'951.72</b>	

**Base****2800 Share capital, rights, foundation capital**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.01.2026		Initial balance			-116'389.00		
	<b>31.12.2026</b>		<b>Total transactions</b>			<b>-116'389.00</b>		

**Base****3000 Earnings from own products**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
⌚	03.01.2026	1	Sales to Taylor	1020	32'932.47	-32'932.47		
	07.01.2026	6	Sales of products to client Jones	10001	35'975.95	-68'908.42		
	24.01.2026	9	Sales of products to client Jones	10001	39'407.96	-108'316.38		
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>108'316.38</b>	<b>-108'316.38</b>		

**Base****3200 Earnings from resale**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	07.01.2026	3	Sales of products to client Max	10000		26'734.51	-26'734.51	
	07.01.2026	5	Sales of products to client Grant	10002		8'233.12	-34'967.63	
<b>31.12.2026</b>	<b>Total transactions</b>				<b>34'967.63</b>	<b>-34'967.63</b>		

**Base****3400 Earnings from services rendered**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	07.01.2026	4	Sales of products to client Greenfield	10003		18'501.39	-18'501.39	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>18'501.39</b>	<b>-18'501.39</b>		

**Base****3805 Losses on accounts receivable, credit variation**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	24.01.2026	19	Measured loss on credits	10003	180.00		180.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>180.00</b>		<b>180.00</b>	

**Base****4000 Raw materials**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	19.01.2026	7	Purchase of materials at Winfield	20000	34'181.31		34'181.31	
	02.02.2026	22	Paid supplier with bank check	2001	1'387.60		35'568.91	
	01.04.2026	25	Credit card: purchase various materials	[1020]	74.01		35'642.92	
	22.04.2026	26	Invoice for office materials	[1020]	185.01		35'827.93	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>35'827.93</b>		<b>35'827.93</b>	

**Base****4200 Expenses for goods for resale**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	28.01.2026	21	Invoice for goods for resale	10000	2'312.67		2'312.67	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>2'312.67</b>		<b>2'312.67</b>	

**Base****4400 Third party expenses**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	24.01.2026	16	Third party charges	1020	2'312.67		2'312.67	
	28.01.2026	20	Purchase of services abroad	1020	15'890.00		18'202.67	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>18'202.67</b>		<b>18'202.67</b>	

**Base****4500 Energy consumption for production**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	24.01.2026	18	Electricity costs	1020	3'413.51		3'413.51	
	22.04.2026	26	Electricity	[1020]	138.76		3'552.27	
<b>31.12.2026</b>			<b>Total transactions</b>		<b>3'552.27</b>		<b>3'552.27</b>	

**Base****5000 Salaries**

C	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	23.01.2026	8	Gross salaries month of December	[*]	26'900.00		26'900.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>26'900.00</b>		<b>26'900.00</b>	

**Base****5700 Contribution to old age insurance and unemployment**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	23.01.2026	8	Social contributions month of December	[5000]	1'680.00	-1'680.00		
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>1'680.00</b>	<b>-1'680.00</b>		

**Base****5730 Contribution to accident insurance**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	23.01.2026	8	Contributions accident insurance paid by the employee	[5000]		890.00	-890.00	
	24.01.2026	15	Payment accident insurance	1020	4'500.00		3'610.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>4'500.00</b>	<b>890.00</b>	<b>3'610.00</b>	

**Base****5820 Travel and entertainment expenses effective**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	01.04.2026	25	Credit card: charge for hotel	[1020]	138.76		138.76	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>138.76</b>		<b>138.76</b>	

**Base****5830 Travel and entertainment expense allowance**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	24.01.2026	13	Representation costs	1020	3'780.00		3'780.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>3'780.00</b>		<b>3'780.00</b>	

**Base****6000 Rental**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	24.01.2026	12	Rent for building	1020	24'500.00		24'500.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>24'500.00</b>		<b>24'500.00</b>	

**Base****6040 Cleaning of facilities**

C	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	24.01.2026	11	Cleaning of offices	1020	2'600.00		2'600.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>2'600.00</b>		<b>2'600.00</b>	

**Base****6500 Office supplies**

C-Acct.	Debit	Credit	Balance	Checklist Id
1000	456.00		456.00	
<b>31.12.2026</b>	<b>Total transactions</b>	<b>456.00</b>	<b>456.00</b>	

**Base****6510 Telephone / internet**

C	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	22.04.2026	26	Telephone	[1020]	111.01		111.01	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>111.01</b>		<b>111.01</b>	

**Base****6600 Advertising**

C-Acct.	Debit	Credit	Balance	Checklist Id
1000	323.77		323.77	
<b>323.77</b>			<b>323.77</b>	

**Base****10000 Client Max**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	07.01.2026	3	Sales of products to client Max	3200	28'900.00		28'900.00	
	28.01.2026	21	Invoice for goods for resale	4200		2'500.00	26'400.00	
<b>31.12.2026</b>			<b>Total transactions</b>		<b>28'900.00</b>	<b>2'500.00</b>	<b>26'400.00</b>	

**Base****10001 Client Jones**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	07.01.2026	6	Sales of products to client Jones	3000	38'890.00		38'890.00	
	24.01.2026	9	Sales of products to client Jones	3000	42'600.00		81'490.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>81'490.00</b>		<b>81'490.00</b>	

**Base****10002 Client Grant**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	07.01.2026	5	Sales of products to client Grant	3200	8'900.00		8'900.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>8'900.00</b>		<b>8'900.00</b>	

**Base****10003 Client Greenfield**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	07.01.2026	4	Sales of products to client Greenfield	3400	20'000.00		20'000.00	
	24.01.2026	19	Measured loss on credits	3805		180.00	19'820.00	
<b>31.12.2026</b>			<b>Total transactions</b>		<b>20'000.00</b>	<b>180.00</b>	<b>19'820.00</b>	

**Base****20000 Supplier Winfield**

	Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Checklist Id
	19.01.2026	7	Purchase of materials at Winfield	4000		36'950.00	-36'950.00	
	<b>31.12.2026</b>		<b>Total transactions</b>		<b>36'950.00</b>	<b>-36'950.00</b>		