

Company XXX
Accounting 2024

Base

Accounts

| | Section | Group | Account | Description | BClass | Sum In | Opening | Balance |
|---|---------|------------|---------|---|--------|-----------|-------------------|-------------------|
| * | | | | BALANCE SHEET | | | | |
| 1 | | | | ASSETS | | | | |
| | | | 1000 | Cash on hand | 1 | 100 | 890.00 | 1'084.00 |
| | | | 1020 | Bank account | 1 | 100 | 158'000.00 | 106'541.00 |
| | | 100 | | Cash and cash equivalents | | 10 | 158'890.00 | 107'625.00 |
| | | | 1060 | Bonds and stocks | 1 | 106 | | |
| | | 106 | | Short-term Assets listed in Stock Exchange | | 10 | | |
| | | | 1090 | Internal transfers | 1 | 109 | | |
| | | | 1091 | Transfer account for salaries | 1 | 109 | | |
| | | | 1099 | Amounts to be clarified | 1 | 109 | | |
| | | 109 | | Transfer accounts | | 10 | | |
| | | | 1100 | Due from Clients or Debtors | 1 | 110 | | |
| | | | 1109 | Provision for Doubtful Debts | 1 | 110 | | |
| | | 110A | | Clients or Debtors | | 110 | | 136'610.00 |
| | | 110 | | Accounts receivable | | 10 | | 136'610.00 |
| | | | 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 | | |
| | | 114 | | Other short-term receivables | | 10 | | |
| | | | 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 | | |
| | | 120 | | Inventories | | 10 | | |
| | | | 1300 | Prepaid expenses | 1 | 130 | | |
| | | | 1301 | Accrued income | 1 | 130 | | |
| | | 130 | | Prepaid Expenses | | 10 | | |
| | | 10 | | Current assets | | 1 | 158'890.00 | 244'235.00 |
| | | | 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 |
|----------|------------|---------|---|--------|-----------|-------------------|-------------------|
| | 140 | | Financial assets | | 14 | | |
| | | 1480 | Investments | 1 | 148 | | |
| | 148 | | Investments | | 14 | | |
| | | 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 | | |
| | 150 | | Tangible assets | | 14 | | 518.04 |
| | | 1600 | Commercial buildings | 1 | 160 | | |
| | 160 | | Tangible fixed asset management | | 14 | | |
| | | 1700 | Patents, know-how, licences, rights and development | 1 | 170 | | |
| | | 1710 | Brands | 1 | 170 | | |
| | | 1712 | Models | 1 | 170 | | |
| | | 1770 | Goodwill | 1 | 170 | | |
| | 170 | | Intangible fixed assets | | 14 | | |
| | | 1850 | Share capital, rights not paid or non-paid Foundation capital | 1 | 180 | | |
| | 180 | | Capital or non-paid Foundation capital | | 14 | | |
| | 14 | | Fixed Assets | | 1 | | 518.04 |
| | 1 | | Total Assets | | 00 | 158'890.00 | 244'753.04 |
| 2 | | | LIABILITIES | | | | |
| | | 2000 | Suppliers or creditors | 2 | 200 | -25'600.00 | -25'600.00 |
| | | 2001 | Issued checkes | 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 |
| | 200 | | Suppliers or creditors | | 20 | -42'501.00 | -79'451.00 |
| | | 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 | | |
| | 210 | | Short-term onorous debts | | 20 | | 1'000.00 |
| | | 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 | | |
| 220 | | | Other short-term debts | | 20 | | -8'951.72 |
| | | 2300 | Accrued expenses | 2 | 230 | | |
| | | 2301 | Next year's revenues collected | 2 | 230 | | |
| | | 2330 | Short-term provisions | 2 | 230 | | |
| 230 | | | Accruals and deferred income | | 20 | | |
| 20 | | | Short-term third party capital | | 2A | -42'501.00 | -87'402.72 |
| | | 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 | | |
| 240 | | | Long-term onerous debts | | 24 | | |
| | | 2500 | Other long-term debts (non-onerous) | 2 | 250 | | |
| 250 | | | Other long-term debts | | 24 | | |
| | | 2600 | Provisions | 2 | 260 | | |
| 260 | | | Provisions and similar statutory posts | | 24 | | |
| 24 | | | Long-term third party capital | | 2A | | |
| 2A | | | Third party capital | | 2 | -42'501.00 | -87'402.72 |
| | | 2800 | Share capital, rights, foundation capital | 2 | 280 | -116'389.00 | -116'389.00 |
| 280 | | | Capital or capital of the foundation | | 28 | -116'389.00 | -116'389.00 |
| | | 2900 | Legal reserves | 2 | 290 | | |
| | | 2940 | Revaluation reserves | 2 | 290 | | |
| 290 | | | Legal reserves | | 28 | | |
| | | 2950 | Legal reserve from profit | 2 | 295 | | |
| 295 | | | Legal reserve from profit | | 28 | | |
| | | 2960 | Optional reserves from profit | 2 | 296 | | |
| 296 | | | Optional reserves from profit | | 28 | | |
| | | 2970 | Profit / Loss carried forward | 2 | 297 | | |
| 29A | | | Profit / Loss for the year | | 297 | | -40'970.32 |
| 297 | | | Profit / Loss from Balance Sheet | | 28 | | -40'970.32 |
| | | 2980 | Treasury stock, shares, rights of investment (negative) | 2 | 290 | | |
| 298 | | | Treasury stock, shares, rights of investment (negative) | | 28 | | |

Base

Accounts

| Section | Group | Account | Description | BClass | Sum In | Opening | Balance |
|----------|-------|-----------|---|--------|-----------|--------------------|--------------------|
| | | 28 | Equity | | 2 | -116'389.00 | -157'359.32 |
| | | 2 | Total liabilities | | 00 | -158'890.00 | -244'762.04 |
| * | | | PROFIT & LOSS STATEMENT | | | | |
| 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 | Net revenues from supplies and services | | 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 | Change in inventories and Non-invoiced services | | 3 | | |
| | | 3 | Revenues from supplies and services | | 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 | Costs for material, goods, services and energy | | E1 | | 59'895.54 |
| | | E1 | Gross operating result after deducting costs for materials and goods | | 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 | | | Personnel expenses | | E2 | | 32'748.76 |
| E2 | | | Gross operating result after deducting personnel expenses | | E3 | | -68'961.10 |
| | | 6000 | Rental | 3 | 60 | | 24'500.00 |
| | | 6040 | Cleaning of facilities | 3 | 60 | | 2'600.00 |
| 60 | | | Rental | | 6 | | 27'100.00 |
| | | 6100 | Maintenance, repairs and replacement of tangible assets | 3 | 61 | | |
| | | 6105 | Leasing costs tangible assets | 3 | 61 | | |
| 61 | | | Maintenance, repairs and replacement of tangible assets | | 6 | | |
| | | 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 | | | Vehicle and transportation expenses | | 6 | | |
| | | 6300 | Insurance for damage of items | 3 | 63 | | |
| 63 | | | Insurance for damage of items | | 6 | | |
| | | 6402 | Electricity | 3 | 64 | | |
| | | 6410 | Heating expenses | 3 | 64 | | |
| | | 6430 | Water | 3 | 64 | | |
| | | 6460 | Garbage | 3 | 64 | | |
| 64 | | | Energy and disposal costs | | 6 | | |
| | | 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 | | | Administrative and IT costs | | 6 | | 567.01 |
| | | 6600 | Advertising | 3 | 66 | | 323.77 |
| | | 6642 | Gifts to customers | 3 | 66 | | |
| 66 | | | Advertising | | 6 | | 323.77 |
| | | 6700 | Various costs for the financial year | 3 | 67 | | |
| 67 | | | Various costs for the financial year | | 6 | | |

Base

Accounts

| Section | Group | Account | Description | BClass | Sum In | Opening | Balance |
|---------|-----------|---------|---|--------|------------|---------|-------------------|
| | 6 | | Other operating expenses, depreciation, value adjustments and financial results | | E3 | | 27'990.78 |
| | E3 | | Operating result before depreciation and value adjustments, financial results and taxes (EBITDA) | | E4 | | -40'970.32 |
| | | 6800 | Depreciation and value adjustments of fixed assets | 3 | 68 | | |
| | 68 | | Depreciation and value adjustments of fixed assets | | E4 | | |
| | E4 | | Operating result before financial results and taxes (EBIT) | | E5 | | -40'970.32 |
| | | 6900 | Financial costs | 3 | 69 | | |
| | | 6950 | Financial revenue | 4 | 69 | | |
| | 69 | | Financial costs and revenue | | E5 | | |
| | E5 | | Operating result before taxes (EBT) | | E6 | | -40'970.32 |
| | | 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 | | Non-operating items | | 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 | | Results of extraneous, extraordinary or unique character, or for other accounting periods | | E6 | | |
| | E6 | | Profit or loss before taxes | | E7 | | -40'970.32 |
| | | 8900 | Direct taxes | 3 | 89 | | |
| | 89 | | Direct taxes | | E7 | | |
| | E7 | | Annual profit or loss | | 29A | | -40'970.32 |
| | 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 |
| | DEB1 | | Total Clients/Debitors | | 110A | | 136'610.00 |
| 02 | | | SUPPLIERS/CREDITORS | | | | |
| | | 20000 | Supplier Winfield | 2 | CRE1 | | -36'950.00 |
| | | 20001 | Supplier Cameron | 2 | CRE1 | | |
| | | 20002 | Supplier Petersen | 2 | CRE1 | | |
| | CRE1 | | Total suppliers/Creditors | | 200A | | -36'950.00 |
| * | | | COST CENTERS | | | | |
| 03 | | | | | | | |
| | | .PAC | Packaging A | | INV | | |
| | | .RM | Raw materials A | | INV | | |
| | | .AM | Auxiliary materials A | | INV | | |
| | INV | | Total inventories | | | | |
| | | ,MAN1 | Maintenance 1 | | MAN | | |
| | | ,MAN2 | Maintenance 2 | | MAN | | |
| | | ,MAN3 | Maintenance 3 | | MAN | | |
| | MAN | | Total maintenance | | | | |
| | | ;PB1 | Publicity 1 | | PU | | |
| | | ;PB2 | Publicity 2 | | PU | | |
| | PU | | Total publicity | | | | |


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

Base

VAT codes

| Group | VAT Code | Description | Sum In | Gr1 | Due VAT | Amount type | %VAT | VAT% on Gross | %NonDed. | VAT account |
|--|----------|---|----------|-------------|---------|-------------|------|---------------|----------|-------------|
| 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 | | | |
| 1.1 | | Taxable turnover (299) | 1 | | | | | | | |
| 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 | |
| 1.F | | Total Flat tax rate (322-333) | 1 | | | | | | | |
| | 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 | | | |
| 1.2 | | Total Tax on purchases (382-383) | 1 | | | | | | | |
| 1 | | Total VAT Due (399) | T | | | | | | | |
| | | Recoverable VAT | | | | | | | | |
| | 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 | | | |
| | | Investment and operating expenses | | | | | | | | |
| | 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 | | | |
| | Corrections and adjustments | | | | | | | | | |
| | 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 | | | | |
| 2 | | Total Recoverable VAT (479) | T | | | | | | | |
| T | | Total VAT payable (500) or VAT credit (510) | TT | | | | | | | |
| | Other financial flows | | | | | | | | | |
| | 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 | | | | | | |
| Z | | Not considered | TT | | | | | | | |
| TT | | Final total for control | | | | | | | | |


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 | | |
| | | Totale codice: V81 Sales and services 8.1% | | | -161'785.40 | -13'104.60 | | 13'104.60 | -13'104.60 | | |
| | | Totale percentuale: 8.10% | | | -161'785.40 | -13'104.60 | | 13'104.60 | -13'104.60 | | |
| | | Totale dovuto: | | | -161'785.40 | -13'104.60 | | 13'104.60 | -13'104.60 | | |
| 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 banck check | M81 | 8.10 | 1'387.60 | 112.40 | 112.40 | | 3'068.42 | | |
| | | Totale codice: M81 Purchase of material and services 8.1% (With VAT /Sales tax) | | | 37'881.58 | 3'068.42 | 3'068.42 | | 3'068.42 | | |
| 24.01.2026 | 10 | Customs at the border paid in cash | M81-2 | 8.10 | 6'172.84 | 500.00 | 500.00 | | 500.00 | | |
| | | Totale codice: M81-2 Purchase of material and services 8.1% (VAT/Sales tax amount) | | | 6'172.84 | 500.00 | 500.00 | | 500.00 | | |
| 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 | |
| | | Totale codice: I81 Investment and operating expenses 8.1% | | | 7'215.54 | 584.46 | 584.46 | | 584.46 | | |
| | | Totale percentuale: 8.10% | | | 51'269.96 | 4'152.88 | 4'152.88 | | 4'152.88 | | |
| | | Totale recuperabile: | | | 51'269.96 | 4'152.88 | 4'152.88 | | 4'152.88 | | |
| | | Totale complessivo (Recuperabile-Dovuto): | | | | -8'951.72 | 4'152.88 | 13'104.60 | -8'951.72 | | |



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 | | | | |

Journal

-17-

Base

Info file

| Description | Value |
|----------------------------|---|
| File info | |
| Date | 10.12.2025 |
| Time | 12:12:14 |
| Program version | 10.2.1.25281 |
| Hash algorithm | Sha2-256 |
| Total Hash | d09dd815922192434d90530d56c5c29b |
| File | |
| File Name | C:/Users/caterina/GitHub/BananaAccounting/doc10/en/accounting/double/Smith-Soon.ac2 |
| Working copy file name | C:/Users/caterina/AppData/Roaming/Banana.ch/BananaPlus/10.0/WorkingCopies/3a2ee299-b7ff-4a1a-902d-0ce337c8d6c1/Smith-Soon.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 |
| Basic Currency | |
| 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 |

Table name Accounts

| | |
|---|----------------------------------|
| 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 |

Table name Transactions

| | |
|---------------------------|----------------------------------|
| Xml Table name | Transactions |
| Table header | Transactions |
| Number of rows | 52 |
| Hash complete | liEQZnbJif3+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 |

Table name VatCodes

| | |
|----------------|-----------|
| 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 |

Table name **Budget**

| | |
|--------------------|--------|
| 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 |

Table name **Checklist**


| | |
|--------------------|-----------|
| 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 used | No |
|--------------------------|----|



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 | |
| 31.12.2026 | | Total transactions | | 1'500.00 | 1'306.00 | 1'084.00 | |


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 | |
| | 31.12.2026 | | Total transactions | | 35'600.00 | 87'059.00 | 106'541.00 | |


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 | |
| | 31.12.2026 | | Total transactions | | 518.04 | | 518.04 | |


Base

2000 Suppliers or creditors

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


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 banck check | 4000 | | 1'500.00 | -8'401.00 | |
| 28.02.2026 | 23 | Bank check debiting | 1020 | 1'500.00 | | -6'901.00 | |
| 31.12.2026 | | Total transactions | | 1'500.00 | 1'500.00 | -6'901.00 | |


Base

2030 Deposits received

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



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 | |
| | 31.12.2026 | | Total transactions | | 1'000.00 | | 1'000.00 | |


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 banck 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 | |
| | 31.12.2026 | | Total transactions | | 4'152.88 | 13'104.60 | -8'951.72 | |



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 | |
| | 31.12.2026 | | Total transactions | | | | -116'389.00 | |


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 | |
| 31.12.2026 | | Total transactions | | | 108'316.38 | -108'316.38 | |


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 | |
| 31.12.2026 | | Total transactions | | | 34'967.63 | -34'967.63 | |


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 | |
| 31.12.2026 | | Total transactions | | | 18'501.39 | -18'501.39 | |


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 | |
| 31.12.2026 | | Total transactions | | 180.00 | | 180.00 | |


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 banck 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 | |
| 31.12.2026 | | Total transactions | | 35'827.93 | | 35'827.93 | |


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 | |
| 31.12.2026 | | Total transactions | | 2'312.67 | | 2'312.67 | |


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 | |
| 31.12.2026 | | Total transactions | | 18'202.67 | | 18'202.67 | |


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 | |
| 31.12.2026 | | Total transactions | | 3'552.27 | | 3'552.27 | |


Base

5000 Salaries

|  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 | |
| 31.12.2026 | | Total transactions | | 26'900.00 | | 26'900.00 | |


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 | |
| 31.12.2026 | | Total transactions | | | 1'680.00 | -1'680.00 | |


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 | |
| 31.12.2026 | | Total transactions | | 4'500.00 | 890.00 | 3'610.00 | |


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 | |
| 31.12.2026 | | Total transactions | | 138.76 | | 138.76 | |


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 | |
| | 31.12.2026 | | Total transactions | | 3'780.00 | | 3'780.00 | |


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 | |
| 31.12.2026 | | Total transactions | | 24'500.00 | | 24'500.00 | |


Base

6040 Cleaning of facilities

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


Base

6500 Office supplies

|  Date | Doc | Description | C-Acct. | Debit | Credit | Balance | Checklist Id |
|--|-----|--------------------|---------|--------|--------|---------|--------------|
| 24.01.2026 | 17 | Toner for printer | 1000 | 456.00 | | 456.00 | |
| 31.12.2026 | | Total transactions | | 456.00 | | 456.00 | |


Base

6510 Telephone / internet

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


Base

6600 Advertising

|  Date | Doc | Description | C-Acct. | Debit | Credit | Balance | Checklist Id |
|--|-----|--------------------|---------|--------|--------|---------|--------------|
| 24.01.2026 | 14 | Publicity | 1000 | 323.77 | | 323.77 | |
| 31.12.2026 | | Total transactions | | 323.77 | | 323.77 | |


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 | |
| 31.12.2026 | | Total transactions | | 28'900.00 | 2'500.00 | 26'400.00 | |


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 | |
| 31.12.2026 | | Total transactions | | 81'490.00 | | 81'490.00 | |


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 | |
| 31.12.2026 | | Total transactions | | 8'900.00 | | 8'900.00 | |


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 | |
| 31.12.2026 | | Total transactions | | 20'000.00 | 180.00 | 19'820.00 | |

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 | |
| 31.12.2026 | | Total transactions | | | 36'950.00 | -36'950.00 | |