

Company XXX
Accounting 2022

Base

Accounts

Section	Group	Account	Description	BClass	Gr	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	110'310.00
100			Cash and cash equivalents		10	158'890.00	111'394.00
		1060	Bonds and stocks	1	106		
106			Short-term Assets listed in Stock Exchange		10		
		1090	Internal transfers	1	109		3.28
		1091	Transfer account for salaries	1	109		
		1099	Amounts to be clarified	1	109		
109			Transfer accounts		10		3.28
		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	248'007.28
		1400	Bonds and stocks	1	140		
		1440	Loans	1	140		
		1460	Loan to share-holder	1	140		

Base

Accounts

Section	Group	Account	Description	BClass	Gr	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		
		1530	Motor vehicles	1	150		
		1540	Tools and equipment	1	150		
	150		Tangible assets		14		
		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		
	1		Total Assets		00	158'890.00	248'007.28
2			LIABILITIES				
		2000	Suppliers or creditors	2	200		
		2030	Deposits received	2	200		
	200A		Suppliers or creditors		200		-36'950.00
	200		Suppliers or creditors		20		-36'950.00
		2100	Due to banks short/term	2	210		
		2120	Financial leasing commitments	2	210		
		2140	Other onerous debts	2	210		
	210		Short-term onerous debts		20		
		2200	VAT Due	2	220		
		2201	VAT according to VAT report	2	220		-8'718.96
		2206	Withholding tax	2	220		
		2208	Direct taxes	2	220		
		2210	Other short-term debts	2	220		
		2260	Due to share-holder	2	220		

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Opening	Balance
		2261	Dividends	2	220		
		2270	Social insurances and social security institutions	2	220		
		2279	Source tax	2	220		
220			Other short-term debts		20		-8'718.96
		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		-45'668.96
		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		-45'668.96
		2800	Share capital, rights, foundation capital	2	280	-158'890.00	-158'890.00
280			Capital or capital of the foundation		28	-158'890.00	-158'890.00
		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		-43'448.32
297			Profit / Loss from Balance Sheet		28		-43'448.32
		2980	Treasury stock, shares, rights of investment (negative)	2	290		
298			Treasury stock, shares, rights of investment (negative)		28		
28			Equity		2	-158'890.00	-202'338.32

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Opening	Balance
	2		Total liabilities		00	-158'890.00	-248'007.28
*			PROFIT & LOSS STATEMENT				
4							
		3000	Earnings from own products	4	30		-108'718.66
		3200	Earnings from resale	4	30		-35'097.50
		3400	Earnings from services rendered	4	30		-18'570.10
		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		-162'206.26
		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		-162'206.26
		4000	Raw materials	3	4		34'308.26
		4200	Expenses for goods for resale	3	4		2'321.26
		4400	Third party expenses	3	4		18'211.26
		4500	Energy consumption for production	3	4		3'426.18
		4900	Reduction of costs	3	4		
	4		Costs for material, goods, services and energy		E1		58'266.96
	E1		Gross operating result after deducting costs for materials and goods		E2		-103'939.30
		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		
		5820	Travel and entertainment expenses effective	3	5		
		5830	Travel and entertainment expense allowance	3	5		3'780.00
		5900	Temporary staff	3	5		
	5		Personnel expenses		E2		32'610.00

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Opening	Balance
E2			Gross operating result after deducting personnel expenses		E3		-71'329.30
		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		
		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		456.00
		6600	Advertising	3	66		324.98
		6642	Gifts to customers	3	66		
66			Advertising		6		324.98
		6700	Various costs for the financial year	3	67		
67			Various costs for the financial year		6		
6			Other operating expenses, depreciation, value adjustments and financial results		E3		27'880.98
E3			Operating result before depreciation and value adjustments, financial results and taxes (EBITDA)		E4		-43'448.32

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Opening	Balance
		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		-43'448.32
		6900	Financial costs	3	69		
		6950	Financial revenue	4	69		
	69		Financial costs and revenue		E5		
	E5		Operating result before taxes (EBT)		E6		-43'448.32
		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		-43'448.32
		8900	Direct taxes	3	89		
	89		Direct taxes		E7		
	E7		Annual profit or loss		29A		-43'448.32
	00		Difference should be = 0 (blank cell)				
*							
	01		CLIENTS/DEBTORS				
		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/Debtors		110A		136'610.00
	02		SUPPLIERS/CREDITORS				
		20000	Supplier Winfield	2	CRE1		-36'950.00

Base

Accounts

Section	Group	Account	Description	BClass	Gr	Opening	Balance
		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
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Base

Totals

Group	Description	Gr	Opening	Balance
1	Total Assets	01	158'890.00	248'007.28
2	Total Liabilities	01	-158'890.00	-204'558.96
01	Net Profit(+) Loss(-) from Balance Sheet	00		43'448.32
3	Total Expenses	02		118'757.94
4	Total Revenue	02		-162'206.26
02	Loss(+) Profit(-) from Profit & Loss Statement	00		-43'448.32
00	Difference should be = 0 (or empty)			
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	Gr	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 (380)										
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-2018.20171129										
Last update: 29.11.2017										
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			
V80	Sales and services 8.0%	1.1	200;301	Yes			8.00			
V77-B	Sales and services 7.7% (chosen)	1.1	200;205;302	Yes			7.70			
V80-B	Sales and services 8.0% (chosen)	1.1	200;205;301	Yes			8.00			
V25-N	Sales and services 2.5% 2018	1.1	200;312	Yes			2.50			
V25	Sales and services 2.5% 2017	1.1	200;311	Yes			2.50			
V37	Sales and services 3.7%	1.1	200;342	Yes			3.70			
V38	Sales and services 3.8%	1.1	200;341	Yes			3.80			
VS77	Discount Sales and services 7.7%	1.1	235;302				7.70			
VS80	Discount Sales and services 8.0%	1.1	235;301				8.00			
VS25-N	Discount Sales and services 2.5% 2018	1.1	235;312				2.50			
VS25	Discount Sales and services 2.5% 2017	1.1	235;311				2.50			
VS37	Discount Sales and services 3.7%	1.1	235;342				3.70			
VS38	Discount Sales and services 3.8%	1.1	235;341;				3.80			
1.1	Taxable turnover (299)	1								
F1	1. Flat tax rate 2017	1.F	200;321	Yes						
F2	2. Flat tax rate 2017	1.F	200;331	Yes						
FS1	Discount Sales and services 1. Flat tax rate 2017	1.F	235;321							
FS2	Discount Sales and services 2. Flat tax rate 2017	1.F	235;331							
F3	1. Flat tax rate 2018	1.F	200;322	Yes				Yes		

Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	F4	2. Flat tax rate 2018	1.F	200;332	Yes				Yes	
	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 (321-331)	1							
	B77	Acquisition tax 7.7% (With VAT /Sales tax)	1.2	382	Yes		7.70			
	B80	Acquisition tax 8% (With VAT /Sales tax)	1.2	381	Yes		8.00			
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70			
	B80-1	Acquisition tax 8% (Without VAT /Sales tax)	1.2	381	Yes	1	8.00			
	B77-2	Acquisition tax 7.7% (VAT/Sales tax amount)	1.2	382	Yes	2	7.70			
	B80-2	Acquisition tax 8% (VAT/Sales tax amount)	1.2	381	Yes	2	8.00			
1.2		Total Tax on purchases (380-381)	1							
1		Total VAT Due (399)	T							
		Recoverable VAT								
	M0	Exempt material- and service expenses	2							
	I0	Exempt investment and operating expenses	2	xxx;						
	M77	Purchase of material and services 7.7% (With VAT/Sales tax)	2	400			7.70			
	M80	Purchase of material and services 8.0% (With VAT/Sales tax)	2	400			8.00			
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70			
	M80-1	Purchase of material and services 8.0% (Without VAT /Sales tax)	2	400		1	8.00			
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70			
	M80-2	Purchase of material and services 8.0% (VAT/Sales tax amount)	2	400		2	8.00			
	M25	Purchase of material and services 2.5%	2	400			2.50			
	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			
	I77-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			

Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	I80	Investment and operating expenses 8.0%	2	405			8.00			
	I25	Investment and operating expenses 2.5%	2	405			2.50			
	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			
	K80-A	Subsequent adjustment of prior tax 8 % (410)	2	410			8.00			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K80-B	Corrections of prior tax 8% (415)	2	415	Yes		8.00			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420;900	Yes		7.70			
	K80-C	Reductions of the deduction of prior tax 8% (420)	2	420;900	Yes		8.00			
	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						
	Z0	Gifts, dividends, compensation for damages etc.	Z	910						
Z	Not considered		TT							
TT	Final total for control									

Base

Base

Journal

Date	Doc	Description	Debit A/C	Credit A/C	Amount	VAT Code	%VAT	%NonDed.	VAT Acc
03.01.2022	1	Sales to Taylor	1020	3000	35'600.00	V77	-7.70		-2'545.22
04.01.2022	2	Cash withdrawal from bank account	1000	1020	1'500.00				
07.01.2022	3	Sales of products to client Max	10000	3200	28'900.00	V77	-7.70		-2'066.20
07.01.2022	4	Sales of products to client Greenfield	10003	3400	20'000.00	V77	-7.70		-1'429.90
07.01.2022	5	Sales of products to client Grant	10002	3200	8'900.00	V77	-7.70		-636.30
07.01.2022	6	Sales of products to client Jones	10001	3000	38'890.00	V77	-7.70		-2'780.44
19.01.2022	7	Purchase of materials at Winfield	4000	20000	36'950.00	M77	7.70		2'641.74
23.01.2022	8	Gross salaries month of December	5000		26'900.00				
23.01.2022	8	Net salaries month of December		1020	24'330.00				
23.01.2022	8	Social contributions month of December		5700	1'680.00				
23.01.2022	8	Contributions accident insurance paid by the employee		5730	890.00				
24.01.2022	6	Sales of products to client Jones	10001	3000	42'600.00	V77	-7.70		-3'045.68
24.01.2022	7	Customs at the border paid in cash		1000	500.00	M77-2	7.70		500.00
24.01.2022	8	Cleaning of offices	6040	1020	2'600.00				
24.01.2022	9	Rent for building	6000	1020	24'500.00				
24.01.2022	10	Representation costs	5830	1020	3'780.00				
24.01.2022	11	Publicity	6600	1000	350.00	I77	7.70		25.02
24.01.2022	12	Payment accident insurance	5730	1020	4'500.00				
24.01.2022	13	Third party charges	4400	1020	2'500.00	I77	7.70		178.74
24.01.2022	14	Toner for printer	6500	1000	456.00				
24.01.2022	15	Electricity costs	4500	1020	3'690.00	I77	7.70		263.82
24.01.2022	16	Measured loss on credits	3805	10003	180.00				
28.01.2022	17	Purchase of services	4400	1020	15'890.00				
28.01.2022	17	Self-imposed VAT for services abroad	1090	1090	1'271.20	B80	-8.00		-94.16
28.01.2022	17	Recoverable VAT for services abroad	1090	1090	1'271.20	I77	7.70		90.88
28.01.2022	18	Invoice for goods for resale	4200	10000	2'500.00	M77	7.70		178.74

Base

Info file

Description	Value
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File info

Date	15.04.2021
Time	09:13:34
Program version	10.0.8.406
Hash algorithm	Sha2-256
Total Hash	e5e254cb03fafeb7b8b23e5d9a7376b7

File

File Name	C:/Users/caterina.BANANA/github/www/en/features/double-entry/Smith & Soons_2022.ac2
Working copy file name	C:/Users/caterina.BANANA/AppData/Local/Banana.ch/BananaPlus/10.0/WorkingCopies/1fa87f4d-75f3-4255-95b8-275a1c53701a/Smith & Soons_2022.ac2
Date last saved	19.02.2021
Time last saved	12:06:42
File size	719338
File password protected	No
Header Left	Company XXX
Header Right	Accounting 2022
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Desired language	English
Extension 1	
Extension 2	
Extension 3	
Version Creation	7.0.8.141203
Version Last saved	10.0.1
Version Max saved	10.0.1
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	
Zip	
City	
State	
Country	
CountryCode	
Web	
Email	
Phone	
Mobile	
IBAN	
Fiscal number	
VAT Number	

Free texts

Base

Info file

Description	Value
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Accounting data base

Entire recalculation	No
Basic Currency	
Basic Currency Header	
Decimal points for amounts in foreign currency	2
Opening date	01.01.2022
Closure date	31.12.2022
Obligatory transaction date	Yes
Cost center sign relative to amount	No
File from previous year	
VAT Account	2201
Recoverable VAT Account	
VAT rounding	
CC1 VAT amount	0
CC2 VAT amount	0
CC3 VAT amount	0
Difference on initial balance	
Debit/credit difference	

Table name Accounts

Xml Table name	Accounts
Table header	Accounts
Number of rows	286
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	69
Number of accounts	149
Number of accounts with a balance	26
Number of accounts with transactions	25
Hash of the balance	DGNvr27/h6/3LunGEDNQjNdQOzyXhv3v
Number of accounts with opening balance	3
Hash of the opening balance	rttiningZCiksVOBtpU4dllz9Ffov8yk

Table name Transactions

Base

Info file

Description	Value
Xml Table name	Transactions
Table header	Transactions
Number of rows	26
Hash complete	yMqMo646zBOAihsbvcvWo2fH4MR3Qt0E
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Earliest transaction date	03.01.2022
Latest transaction date	28.01.2022
Transaction lock is used	No

Table name **VatCodes**

Xml Table name	VatCodes
Table header	VAT codes
Number of rows	90
Hash complete	bCbH4yhd6Z0LpTDptT1svmL9zUtt2XXk
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

Base

1000 Cash on hand

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
01.01.2022		Initial balance				890.00		
04.01.2022	2	Cash withdrawal from bank account	1020	1'500.00		2'390.00		
24.01.2022	7	Customs at the border paid in cash	[*]		500.00	1'890.00		2
24.01.2022	11	Publicity	6600		350.00	1'540.00		
24.01.2022	14	Toner for printer	6500		456.00	1'084.00		
31.12.2022		Total transactions		1'500.00	1'306.00	1'084.00		

Base

1020 Bank account

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
01.01.2022		Initial balance				158'000.00		
03.01.2022	1	Sales to Taylor	3000	35'600.00		193'600.00		
04.01.2022	2	Cash withdrawal from bank account	1000		1'500.00	192'100.00		
23.01.2022	8	Net salaries month of December	[5000]		24'330.00	167'770.00		
24.01.2022	8	Cleaning of offices	6040		2'600.00	165'170.00		
24.01.2022	9	Rent for building	6000		24'500.00	140'670.00		
24.01.2022	10	Representation costs	5830		3'780.00	136'890.00		
24.01.2022	12	Payment accident insurance	5730		4'500.00	132'390.00		
24.01.2022	13	Third party charges	4400		2'500.00	129'890.00		
24.01.2022	15	Electricity costs	4500		3'690.00	126'200.00		
28.01.2022	17	Purchase of services	4400		15'890.00	110'310.00		
31.12.2022		Total transactions		35'600.00	83'290.00	110'310.00		

Base

1090 Internal transfers

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
28.01.2022	17	Self-imposed VAT for services abroad	1090	1'271.20		1'271.20		
28.01.2022	17	Self-imposed VAT for services abroad	1090		1'177.04	94.16		
28.01.2022	17	Recoverable VAT for services abroad	1090	1'180.32		1'274.48		
28.01.2022	17	Recoverable VAT for services abroad	1090		1'271.20	3.28		
31.12.2022		Total transactions		2'451.52	2'448.24	3.28		

Base

2201 VAT according to VAT report

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
03.01.2022	1	[VAT/Sales tax] Sales to Taylor	1020		2'545.22	-2'545.22		
07.01.2022	3	[VAT/Sales tax] Sales of products to client Max	10000		2'066.20	-4'611.42		
07.01.2022	4	[VAT/Sales tax] Sales of products to client Greenfield	10003		1'429.90	-6'041.32		
07.01.2022	5	[VAT/Sales tax] Sales of products to client Grant	10002		636.30	-6'677.62		
07.01.2022	6	[VAT/Sales tax] Sales of products to client Jones	10001		2'780.44	-9'458.06		
19.01.2022	7	[VAT/Sales tax] Purchase of materials at Winfield	20000	2'641.74		-6'816.32		
24.01.2022	6	[VAT/Sales tax] Sales of products to client Jones	10001		3'045.68	-9'862.00		
24.01.2022	7	[VAT/Sales tax] Customs at the border paid in cash	1000	500.00		-9'362.00		2
24.01.2022	11	[VAT/Sales tax] Publicity	1000	25.02		-9'336.98		
24.01.2022	13	[VAT/Sales tax] Third party charges	1020	178.74		-9'158.24		
24.01.2022	15	[VAT/Sales tax] Electricity costs	1020	263.82		-8'894.42		
28.01.2022	17	[VAT/Sales tax] Self-imposed VAT for services abroad	1090		94.16	-8'988.58		
28.01.2022	17	[VAT/Sales tax] Recoverable VAT for services abroad	1090	90.88		-8'897.70		
28.01.2022	18	[VAT/Sales tax] Invoice for goods for resale	10000	178.74		-8'718.96		
31.12.2022		Total transactions		3'878.94	12'597.90	-8'718.96		

Base

2800 Share capital, rights, foundation capital

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
01.01.2022		Initial balance				-158'890.00		
31.12.2022		Total transactions				-158'890.00		

Base

3000 Earnings from own products

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
03.01.2022	1	Sales to Taylor	1020		33'054.78	-33'054.78		
07.01.2022	6	Sales of products to client Jones	10001		36'109.56	-69'164.34		
24.01.2022	6	Sales of products to client Jones	10001		39'554.32	-108'718.66		
31.12.2022		Total transactions			108'718.66	-108'718.66		

Base

3200 Earnings from resale

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
07.01.2022	3	Sales of products to client Max	10000		26'833.80	-26'833.80		
07.01.2022	5	Sales of products to client Grant	10002		8'263.70	-35'097.50		
31.12.2022		Total transactions			35'097.50	-35'097.50		

Base

3400 Earnings from services rendered

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
07.01.2022	4	Sales of products to client Greenfield	10003		18'570.10	-18'570.10		
31.12.2022		Total transactions			18'570.10	-18'570.10		

Base

3805 Losses on accounts receivable, credit variation

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	16	Measured loss on credits	10003	180.00		180.00		
31.12.2022		Total transactions		180.00		180.00		

Base

4000 Raw materials

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
19.01.2022	7	Purchase of materials at Winfield	20000	34'308.26		34'308.26		
31.12.2022		Total transactions		34'308.26		34'308.26		

Base

4200 Expenses for goods for resale

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
28.01.2022	18	Invoice for goods for resale	10000	2'321.26		2'321.26		
31.12.2022		Total transactions		2'321.26		2'321.26		

Base

4400 Third party expenses

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	13	Third party charges	1020	2'321.26		2'321.26		
28.01.2022	17	Purchase of services	1020	15'890.00		18'211.26		
31.12.2022		Total transactions		18'211.26		18'211.26		

Base

4500 Energy consumption for production

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	15	Electricity costs	1020	3'426.18		3'426.18		
31.12.2022		Total transactions		3'426.18		3'426.18		

Base

5000 Salaries

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
23.01.2022	8	Gross salaries month of December	[*]	26'900.00		26'900.00		
31.12.2022		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	Amount	Type
23.01.2022	8	Social contributions month of December	[5000]		1'680.00	-1'680.00		
31.12.2022		Total transactions			1'680.00	-1'680.00		

Base

5730 Contribution to accident insurance

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount Type
23.01.2022	8	Contributions accident insurance paid by the employee	[5000]		890.00	-890.00	
24.01.2022	12	Payment accident insurance	1020	4'500.00		3'610.00	
31.12.2022		Total transactions		4'500.00	890.00	3'610.00	

Base

5830 Travel and entertainment expense allowance

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	10	Representation costs	1020	3'780.00		3'780.00		
31.12.2022		Total transactions		3'780.00		3'780.00		

Base

6000 Rental

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	9	Rent for building	1020	24'500.00		24'500.00		
31.12.2022		Total transactions		24'500.00		24'500.00		

Base

6040 Cleaning of facilities

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	8	Cleaning of offices	1020	2'600.00		2'600.00		
31.12.2022		Total transactions		2'600.00		2'600.00		

Base

6500 Office supplies

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	14	Toner for printer	1000	456.00		456.00		
31.12.2022		Total transactions		456.00		456.00		

Base

6600 Advertising

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
24.01.2022	11	Publicity	1000	324.98		324.98		
31.12.2022		Total transactions		324.98		324.98		

Base

10000 Client Max

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
07.01.2022	3	Sales of products to client Max	3200	28'900.00		28'900.00		
28.01.2022	18	Invoice for goods for resale	4200		2'500.00	26'400.00		
31.12.2022		Total transactions		28'900.00	2'500.00	26'400.00		

Base

10001 Client Jones

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
07.01.2022	6	Sales of products to client Jones	3000	38'890.00		38'890.00		
24.01.2022	6	Sales of products to client Jones	3000	42'600.00		81'490.00		
31.12.2022		Total transactions		81'490.00		81'490.00		

Base

10002 Client Grant

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
07.01.2022	5	Sales of products to client Grant	3200	8'900.00		8'900.00		
31.12.2022		Total transactions		8'900.00		8'900.00		

Base

10003 Client Greenfield

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
07.01.2022	4	Sales of products to client Greenfield	3400	20'000.00		20'000.00		
24.01.2022	16	Measured loss on credits	3805		180.00	19'820.00		
31.12.2022		Total transactions		20'000.00	180.00	19'820.00		

Base

20000 Supplier Winfield

Date	Doc	Description	C-Acct.	Debit	Credit	Balance	Amount	Type
19.01.2022	7	Purchase of materials at Winfield	4000		36'950.00	-36'950.00		
31.12.2022		Total transactions			36'950.00	-36'950.00		