**ACCOUNTING REPORT**

**1.  Chart of accounts**  - use for the selected book accounts

                                    - create a window for add, edit, and delete

**2.**  **Sources Documents/Book of Original Entry**

    a.  Cash/Checks Collection Voucher

          -  transaction(s) for cash/check received – direct payment and remittances thru fund transfer

          -  create a window for add, edit, and delete

    b. Cash/Checks Disbursement Voucher

         - transaction(s) for cash/check disbursed

         - create a window for add, edit, and delete

    c.  Journal Voucher

         - for other non-cash transactions

         - create a window for add, edit, and delete

**3.** **Book of  Final Entry**

    a. General Ledger -  summary of accounting entries from Book of Original Entry

        a.1 Subsidiary ledger - breakdown the general ledger into individual accounts

                                             - members' subsidiary ledgers

                                             - chart of accounts

**4. Summary Reports**

    a.  Trial Balance - Debit is equal to Credit accounting entries

                                - monthly, quarterly and annual report with comparative figures of the previous period

    b. Financial Reports - with Comparative figures of the previous period

               - monthly, quarterly  and annual report with comparative figures of the previous

period

         b.1    Statement of Financial Position

         b.2   Statement of Comprehensive Income

         b.3    Statement of Cash Flows

b.4. Statement of Changes in Fund Balances

**5. Special Accounts**

a. Distribution of Dividends

b. Withdrawal of Members’ Equity for separated employees