

Trial Balance

test Period Beginning: yr Ending: 12/31/10

File Windows

New Active Tbs InActive Tbs Practice Aids Work Papers Statements Help

Main Page... Trial Balance Data Sheet: Sample Sales Company - Corporation

New Line Delete Line Standard Je's Disbursement Entry Cash Receipt Tax Basis Je's Export Reports Closing JE's

Entity Name: Sample Sales Company Entity Type: Corporation Entity Type: Single entity or consolidated parent:

Interval since prior interim ytd: For the Three Months Ended Comparison period ending: September 30, 2008

Work Paper Path: C:\Users\WVD\Desktop\New folder

Options:

- Lock Account Cols
- Display .00
- Show Tax Basis
- Show Prior Data Group
- Show Elimination Group
- Show Budget Group
- Lock Trial Balance

Actions:

- Edit F/S Desc Codes.
- Create Basic Statements.
- Copy Final Book to Prior Int
- Copy Final Book to Comp

| Sort | A/C# | Account Name | Trial Balance | | | | | | Basic Stmt | | Eliminations | | | | Prior Dat | | | | |
|------|------|------------------------------|----------------------|------------------|-------------|--------------|-------------|--------------------|-----------------|--------------------|---|--------------|-------------|----------------|-------------|-------------------|-------------------|-------------------|---------------|
| | | | Gen Ledger F/S Basis | | | Tax Basis | Tax Basis | W/P Ref | F/S Descr. Code | Drag Drop | Note: Enter Eliminations as positive amts | | | | Clear Valu | | Clear Valu | | |
| | | | Bal per G / L | | Adj Je's | Final Db(Cr) | Adj Je's | | | | Balance | Year to date | | Interim Period | | Comparis Period | Prior Interi | Current Interim | Budget Amount |
| | | | Db(Cr) | Cr | | | | Elimination Amount | Elim Code | Elimination Amount | Elim Code | Db(Cr) | Ytd Db(Cr) | Ytd Db(Cr) | Db(Cr) | Db(Cr) | | | |
| 0 | | ROUND ACCT | | | | 3 | | 3 | | 0001 | | 0 | 0 | | | (714) | (57,298) | 57,296 | 0 |
| 1 | | 1100 · Checking | 236,525.40 | 0.00 | | 236,525 | | 236,525 | c-1 | 0001 | | 0 | 0 | | | 319,828 | 1,667 | 234,859 | 0 |
| 2 | | 1150 · Payroll Checking | 443.11 | 0.00 | | 443 | | 443 | c-2 | 0001 | | 0 | 0 | | | 443 | 443 | 0 | 0 |
| 3 | | 1180 · Petty Cash | 100.00 | 0.00 | | 100 | | 100 | c-3 | 0001 | | 0 | 0 | | | 100 | 100 | 0 | 0 |
| 4 | | 1210 · UNDEPOSITED FUN | 600.00 | 0.00 | | 600 | | 600 | c-4 | 0001 | | 0 | 0 | | | 600 | 2,506 | (1,906) | 0 |
| 5 | | 1500 · Inventory | 374,071.46 | 0.00 | | 374,071 | | 374,071 | c-5 | 0004 | | 0 | 0 | | | 524,493 | 601,823 | (227,751) | 0 |
| 6 | | 1502 · Inventory for Manuf | 31,950.17 | 0.00 | | 31,950 | | 31,950 | c-6 | 0004 | | 0 | 0 | | | 38,555 | 32,600 | (649) | 0 |
| 7 | | 1200 · Savings ac | 0.00 | 0.00 | | 0 | | 0 | a-5 | 0001 | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 8 | | 1503 · Bulk Inventory | 400.00 | 0.00 | | 400 | | 400 | b-3 | 0004 | | 0 | 0 | | | 237 | 237 | 163 | 0 |
| 9 | | 1650 · Accounts receivable | 168,456.00 | 0.00 | | 168,456 | | 168,456 | c-1 | 0003 | | 0 | 0 | | | 125,758 | 234,908 | (66,452) | 0 |
| 10 | | 1660 · Prepaid Property Ta | 0.00 | 532.00 | | (532) | | (532) | d-1 | 0005 | | 0 | 0 | | | 0 | (266) | (266) | 0 |
| 11 | | 1665 · Prepaid Catalog | 4,567.00 | 0.00 | | 4,567 | | 4,567 | d-2 | 0005 | | 0 | 0 | | | 20,304 | 19,477 | (14,910) | 0 |
| 12 | | 1675 · Prepaid Expenses | 14,758.00 | 0.00 | | 14,758 | | 14,758 | d-3 | 0005 | | 0 | 0 | | | 2,758 | 2,797 | 11,961 | 0 |
| 13 | | 1685 · Prepaid Postage | 18,825.00 | 0.00 | | 18,825 | | 18,825 | d-4 | 0005 | | 0 | 0 | | | 8,511 | 22,661 | (3,836) | 0 |
| 14 | | 1700 · Automobiles-Service | 55,000.00 | 0.00 | | 55,000 | | 55,000 | fa-1 | 1003 | | 0 | 0 | | | 47,989 | 52,589 | 2,411 | 0 |
| 15 | | 1501 · Misc Inventory | 0.00 | 0.00 | | 0 | | 0 | b-4 | 0004 | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 16 | | 1800 · Equipment | 67,000.00 | 0.00 | | 67,000 | | 67,000 | fa | 1003 | | 0 | 0 | | | 52,256 | 72,326 | (5,326) | 0 |
| 17 | | 1801 · Computer Equipmen | 27,692.78 | 0.00 | | 27,693 | | 27,693 | fa | 1001 | | 0 | 0 | | | 15,792 | 25,693 | 2,000 | 0 |
| 18 | | 1805 · Service Equipment | 22,683.04 | 0.00 | | 22,683 | | 22,683 | fa | 1000 | | 0 | 0 | | | 15,309 | 21,482 | 1,201 | 0 |
| 19 | | 1900 · Furniture and fixture | 65,730.19 | 0.00 | | 65,730 | | 65,730 | fa | 1002 | | 0 | 0 | | | 21,241 | 36,730 | 29,000 | 0 |
| 20 | | 1901 · Leasehold Improve | 30,000.00 | 0.00 | | 30,000 | | 30,000 | fa | 1004 | | 0 | 0 | | | 16,350 | 20,850 | 9,150 | 0 |
| 21 | | 1960 · Accumulated Deprec | 0.00 | 84,809.00 | | (84,809) | | (84,809) | fa | 1100 | | 0 | 0 | | | (56,038) | (76,659) | (8,150) | 0 |
| 22 | | 2001 · *Accounts Payable | 0.00 | 193,785.45 | | (193,785) | | (193,785) | ap-1 | 2001 | | 0 | 0 | | | (186,737) | (486,401) | 292,615 | 0 |
| 23 | | 2003 · a/p- manual | 0.00 | 0.00 | | 0 | | 0 | ap-2 | 2001 | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 24 | | 2006 · American Express. a | 0.00 | 5,784.67 | | (5,785) | | (5,785) | ap-3 | 2001 | | 0 | 0 | | | (10,287) | 0 | (5,785) | 0 |
| | | Trial Balance: | 4203893.4 | 4203893.4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | NET (Income) Loss | -154,320.00 | | | | | -154,320.00 | | | | | | | | -319,890.0 | 123,161.00 | -277,481.0 | 0.00 |

Journal Entry

(Not required to close to add accounts to TB)

XYZ Sales Company Period Beginning: Six Months Ending: 09/30/2009

File Windows

New Active Tbs InActive Tbs Practice Aids Work Papers Statements Help

Main Page... Trial Balance Data Sheet: Sample Sales Company - Corporation Import Trial Balance

New Line Delete Line Standard Je's Disbursement Entry Cash Receipt Tax Basis Je's Export Reports Closing JE's

Entity Name: Sample Sales Company Entity Type: Corporation
 Interval since prior interim ytd: For the One Month, For the Three Months Comparison period ending: September 30, 2008
 Work Paper Path: C:\Users\A\D\Desktop\New folder

Options: Lock Account Cols, Display .00, Show Tax Basis, Show Prior Data Group, Show Elimination Group, Show Budget Group, Lock Trial Balance

Actions: Edit F/S Desc Codes, Create Basic Statements, Copy Final Book to Prior Int, Copy Final Book to Comp

Journal Entry

New Entry Delete Entry Print Listing

Journal Entries Entity: Sample Sales Company JE Type: Adj Je's
 Entry #: 4

Comment:

| Account | Debit | Credit | Description |
|---------|-------|--------|-------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |

Balance: .00 - .00

Post & Close Post

| Sort | A | B | C | D |
|-------------------|------------------------------|-------------|------------|-------------|
| A/C# | Account Name | Db(Cr) | Cr | |
| 0 | ROUND ACCT | | | |
| 1 | 1100 · Checking | 236,525.40 | | |
| 2 | 1150 · Payroll Checking | 443.11 | | |
| 3 | 1180 · Petty Cash | 100.00 | | |
| 4 | 1210 · UNDEPOSITED FUN | 600.00 | | |
| 5 | 1500 · Inventory | 374,071.46 | | |
| 6 | 1502 · Inventory for Manuf | 31,950.17 | | |
| 7 | 1200 · Savings ac | 0.00 | | |
| 8 | 1503 · Bulk Inventory | 400.00 | | |
| 9 | 1650 · Accounts receivable | 168,456.00 | | |
| 10 | 1660 · Prepaid Property Ta | 0.00 | | |
| 11 | 1665 · Prepaid Catalog | 4,567.00 | | |
| 12 | 1675 · Prepaid Expenses | 14,758.00 | | |
| 13 | 1685 · Prepaid Postage | 18,825.00 | | |
| 14 | 1700 · Automobiles-Service | 55,000.00 | | |
| 15 | 1501 · Misc Inventory | 0.00 | 0.00 | |
| 16 | 1800 · Equipment | 67,000.00 | 67,000 | b-4 0003 |
| 17 | 1801 · Computer Equipmen | 27,693 | 27,693 | fa 1003 |
| 18 | 1805 · Service Equipment | 22,683.04 | 22,683 | fa 1001 |
| 19 | 1900 · Furniture and fixture | 65,730.19 | 65,730 | fa 1000 |
| 20 | 1901 · Leasehold Improve | 30,000.00 | 30,000 | fa 1002 |
| 21 | 1960 · Accumulated Deprec | 0.00 | 84,809.00 | fa 1004 |
| 22 | 2001 · *Accounts Payable | 0.00 | 193,785.45 | fa 1100 |
| 23 | 2003 · a/p- manual | 0.00 | 0.00 | fa 2001 |
| 24 | 2006 · American Express. a | 0.00 | 5,784.67 | fa 2001 |
| Trial Balance: | | 4203893.4 | 4203893.4 | 0.00 |
| NET (Income) Loss | | -156,842.00 | | -156,842.00 |

| O | P | Q | R | S |
|----------------|------------|--------------|------------|------------|
| positive amts | Prior Dat | | | |
| Interim Period | Clear Valu | Clear Valu | | |
| Elim Code | Comparis | Prior Interi | Current | Budget |
| unt | Period | Ytd | Interim | Amount |
| | Db(Cr) | Db(Cr) | Db(Cr) | Db(Cr) |
| | (4) | (3) | 1 | 0 |
| | 319,828 | 1,667 | 233,031 | 0 |
| | 443 | 443 | 0 | 0 |
| | 100 | 100 | 0 | 0 |
| | 600 | 2,506 | (1,906) | 0 |
| | 524,493 | 601,823 | (226,401) | 0 |
| | 38,555 | 32,600 | (649) | 0 |
| | 0 | 0 | 0 | 0 |
| | 237 | 237 | 163 | 0 |
| | 125,758 | 234,908 | (66,452) | 0 |
| | 0 | (266) | (266) | 0 |
| | 20,304 | 19,477 | (14,910) | 0 |
| | 2,758 | 2,797 | 11,961 | 0 |
| | 8,511 | 22,661 | (3,836) | 0 |
| | 47,989 | 52,589 | 2,411 | 0 |
| | 0 | 0 | 0 | 0 |
| | 52,256 | 72,326 | (5,326) | 0 |
| | 15,792 | 25,693 | 2,000 | 0 |
| | 15,309 | 21,482 | 1,201 | 0 |
| | 21,241 | 36,730 | 29,000 | 0 |
| | 16,350 | 20,850 | 9,150 | 0 |
| | (56,038) | (76,659) | (8,150) | 0 |
| | (186,737) | (486,401) | 292,615 | 0 |
| | 0 | 0 | 0 | 0 |
| | (10,287) | 0 | (5,785) | 0 |
| | 0.00 | 0.00 | 0.00 | -98,830.0 |
| | -319,890.0 | 123,302.00 | -280,144.0 | -98,830.00 |

Open Work Paper Link

XYZ Sales Company Period Beginning: Six Months Ending: 09/30/2009

Excel window: a-1 - Microsoft Excel

Worksheet: AnyBank USA ac 34679808

Key entries in Excel:

- Balance per bank statement @ 09/30: 278,803.45
- Deposits in transit: 6,700.00
- O/S Checks total: 150,806.05
- Balance at 9/30/09: 234,697.40

Options

- Lock Account Cols
- Display .00
- Show Tax Basis
- Show Prior Data Group
- Show Elimination Group
- Show Budget Group
- Lock Trial Balance

Actions

- Edit F/S Desc Codes
- Create Basic Statement
- Copy Final Book to Prior
- Copy Final Book to Current

Double Click to Open

| | | Basic Stmt | | Eliminations | | | | Prior Dat | | | | Budget |
|-------------------|--------------------------|-----------------|-----------|---|-----------|-----------------------------------|-----------|-----------------------|-------------------------|------------------------|----------------------|--------|
| | | | | Note: Enter Eliminations as positive amts | | | | Clear Valu | Clear Valu | | | Amount |
| Tax Basis Balance | W/P Ref db/click to open | F/S Descr. Code | Drag Drop | Year to date Elimination Amount | Elim Code | Interim Period Elimination Amount | Elim Code | Compari Period Db(Cr) | Prior Interi Ytd Db(Cr) | Current Interim Db(Cr) | Budget Amount Db(Cr) | |
| 0.00 | | 0001 | | 0 | | 0 | | 0.00 | 0.00 | 0.00 | 0 | |
| 34,697.4 | a-1 | 0001 | | 0 | | 0 | | 319,828.4 | 1,666.78 | 233,030.6 | 0 | |
| 443.11 | a-2 | 0001 | | 0 | | 0 | | 443.10 | 443.11 | 0.00 | 0 | |
| 100.00 | a-3 | 0001 | | 0 | | 0 | | 100.00 | 100.00 | 0.00 | 0 | |
| 600.00 | a-4 | 0001 | | 0 | | 0 | | 600.00 | 2,505.80 | (1,905.80) | 0 | |
| 75,421.4 | b-1 | 0003 | | 0 | | 0 | | 524,493.0 | 601,822.9 | (226,401) | 0 | |
| 1,950.17 | b-2 | 0003 | | 0 | | 0 | | 38,555.23 | 32,599.52 | (649.35) | 0 | |
| 0.00 | a-5 | 0001 | | 0 | | 0 | | 0.00 | 0.00 | 0.00 | 0 | |
| 400.00 | b-3 | 0003 | | 0 | | 0 | | 237.20 | 237.20 | 162.80 | 0 | |
| 68,456.0 | c-1 | 0002 | | 0 | | 0 | | 125,758.4 | 234,907.6 | (66,451.6) | 0 | |
| (532.00) | d-1 | 0004 | | 0 | | 0 | | 0.00 | (266.00) | (266.00) | 0 | |
| 4,567.00 | d-2 | 0004 | | 0 | | 0 | | 20,304.10 | 19,476.76 | (14,909.7) | 0 | |
| 4,758.00 | d-3 | 0004 | | 0 | | 0 | | 2,758.00 | 2,797.00 | 11,961.00 | 0 | |
| 8,825.00 | d-4 | 0004 | | 0 | | 0 | | 8,510.82 | 22,661.12 | (3,836.12) | 0 | |
| 5,000.00 | fa-1 | 1003 | | 0 | | 0 | | 47,989.11 | 52,589.11 | 2,410.89 | 0 | |
| 0.00 | b-4 | 0003 | | 0 | | 0 | | 0.00 | 0.00 | 0.00 | 0 | |
| 7,000.00 | fa | 1003 | | 0 | | 0 | | 52,255.77 | 72,325.77 | (5,325.77) | 0 | |
| 7,692.78 | fa | 1001 | | 0 | | 0 | | 15,791.70 | 25,692.78 | 2,000.00 | 0 | |
| 2,683.04 | fa | 1000 | | 0 | | 0 | | 15,308.52 | 21,482.04 | 1,201.00 | 0 | |
| 5,730.19 | fa | 1002 | | 0 | | 0 | | 21,240.54 | 36,730.19 | 29,000.00 | 0 | |
| 0,000.00 | fa | 1004 | | 0 | | 0 | | 16,350.31 | 20,850.31 | 9,149.69 | 0 | |
| 84,809.0 | fa | 1100 | | 0 | | 0 | | (56,038.0) | (76,659.0) | (8,150.00) | 0 | |
| 193,785. | ap-1 | 2001 | | 0 | | 0 | | (186,736.) | (486,400.) | 292,615.2 | 0 | |
| 0.00 | ap-2 | 2001 | | 0 | | 0 | | 0.00 | 0.00 | 0.00 | 0 | |
| 5,784.67 | ap-3 | 2001 | | 0 | | 0 | | (10,287.0) | 0.00 | (5,784.67) | 0 | |
| 0.00 | | | | 0.00 | | 0.00 | | -0.06 | 0.00 | 0.00 | -98,830.0 | |
| -156,842.00 | | | | | | | | -319,890.0 | 123,302.00 | -280,144.0 | -98,830.00 | |

Drag and Drop Statement Build Allocation Window

(Not required to close to add FS Descriptions)

XYZ Sales Company Period Beginning: Six Months Ending: 09/30/2009

File Windows

New Active Tbs InActive Tbs Practice Aids W

Main Page... Trial Balance Data Sheet:

Entity Name: Sample Sales Company Entity: Corp

Interval since prior interim ytd: (i.e. For the One Month, For the Three Months) Comp

For the Three Months Ended: Septe

Work Paper Path: C:\Users\AVD\Desktop\New fo

Save / Refresh Make InActive

Sort A B

| Allocation Code | G/L FS Amt | Current Interim Amt | Comp Amt | Tax Basis Amt | Budget |
|-------------------------------|------------------|---------------------|------------------|------------------|--------|
| Current Assets | | | | | |
| 0001 - Cash and cash eq | 235,843 | 231,126 | 320,967 | 235,843 | |
| 0002 - Accounts receivab | 168,456 | 166,527 | 126,228 | 168,456 | |
| 0003 - Inventory | 407,771 | -226,807 | 563,285 | 407,771 | |
| 0004 - Prepaid expenses | 37,618 | -7,051 | 31,573 | 37,618 | |
| 0005 - Prepaid property t | 0 | 0 | 0 | 0 | |
| 0006 - Employee advanc | 0 | 0 | 0 | 0 | |
| 0007 - Prepaid state tax | 0 | 0 | 0 | 0 | |
| 0008 - Deferred state tax | 0 | 0 | 0 | 0 | |
| 0009 - Refundable state t | 8,105 | 8,105 | -7,578 | 8,105 | |
| Fixed Assets | | | | | |
| 1000 - Equipment | 22,683 | 1,201 | 15,309 | 22,683 | |
| 1001 - Computer equipm | 27,693 | 2,000 | 15,792 | 27,693 | |
| 1002 - Furniture and fixt | 65,730 | 29,000 | 21,241 | 65,730 | |
| 1003 - Vehicles | 122,000 | -2,915 | 100,245 | 122,000 | |
| 1004 - Leasehold improv | 30,000 | 9,150 | 16,350 | 30,000 | |
| 1099 - Code 1099 | 0 | 0 | 0 | 0 | |
| Accumulated Depreciati | | | | | |
| 1100 - Accumulated depr | -84,809 | -8,150 | -56,038 | -84,809 | |
| 1199 - Code 1199 | 0 | 0 | 0 | 0 | |
| Noncurrent Assets | | | | | |
| 1200 - Deferred taxes | 229 | 0 | 808 | 229 | |
| 1202 - Notes receivable - | 0 | 0 | 0 | 0 | |
| 1203 - Cash surrender va | 0 | 0 | 0 | 0 | |
| 1204 - Refinance cost - n | 0 | 0 | 0 | 0 | |
| 1500 - Code 1500 | 0 | 0 | 0 | 0 | |
| Total Assets | 1,041,319 | -30,948 | 1,041,319 | 1,148,182 | |
| Current Liabilities | | | | | |
| 2000 - Bank overdraft | 0 | 0 | 0 | 0 | |
| 2001 - Accounts payable | -199,570 | 286,830 | -197,734 | -199,570 | |
| 2002 - Loan payable | 0 | 0 | 0 | 0 | |
| 2003 - Current portion of | -4,201 | -4,201 | 0 | -4,201 | |
| 2004 - Accrued profit sha | -56,000 | -22,500 | -33,300 | -56,000 | |
| 2005 - Accrued expenses | -43,588 | -5,436 | -16,161 | -43,588 | |
| 2006 - Accrued interest | 0 | 0 | 0 | 0 | |
| 2007 - Accrued state tax | 0 | 0 | 0 | 0 | |
| 2008 - Accrued sales tax | 0 | 0 | 0 | 0 | |
| 2009 - Accrued other | 0 | 0 | 0 | 0 | |
| 2010 - Payroll tax withho | 0 | 0 | 0 | 0 | |
| 2011 - Accrued payroll ta | 0 | 0 | 0 | 0 | |
| 2012 - Deferred state tax | 0 | 0 | 0 | 0 | |
| 2013 - Note payable - rel | 0 | 0 | 0 | 0 | |
| 2014 - Shareholder loans | 0 | 0 | 0 | 0 | |
| 2015 - Security deposit p | 0 | 0 | 0 | 0 | |
| 2016 - Deferred revenue | -125,860 | 48,461 | -114,194 | -125,860 | |
| 2017 - Line of credit | 0 | 57,436 | 0 | 0 | |
| 2018 - Sales tax payable | 0 | 0 | 0 | 0 | |
| NonCurrent Liabilities | | | | | |

Options

- Lock Account Coils
- Clear .00
- Show Tax Basis
- Show Prior Data Group
- Show Elimination Group
- Show Budget Group
- Lock Trial Balance

Actions

- Edit F/S Desc Codes.
- Create Basic Statements.
- Copy Final Book to Prior Int
- Copy Final Book to Comp

Drag and Drop

| W/P Ref dbl click to open | F/S Descr. Code | Drag Drop | Eliminations | | | | Prior Dat | | Budget Amount Db(Cr) | |
|---------------------------------|-----------------------|-----------------------|---|---|----------------|--|------------------------------|-------------------------------|----------------------------|-------------------|
| | | | Note: Enter Eliminations as positive amts | | | | Clear Valu | Clear Valu | | Clear Valu |
| | | | Year to date | | Interim Period | | Comparis Period Db(Cr) | Prior Interi Ytd Db(Cr) | | |
| Elimination Amount | Elim Code | Elimination Amount | Elim Code | | | | | | | |
| | 0001 | | 0 | 0 | | | (4) | (3) | 1 | 0 |
| a-1 | 0001 | | 0 | 0 | | | 319,828 | 1,667 | 233,031 | 0 |
| a-2 | 0001 | | 0 | 0 | | | 443 | 443 | 0 | 0 |
| a-3 | 0001 | | 0 | 0 | | | 100 | 100 | 0 | 0 |
| a-4 | 0001 | | 0 | 0 | | | 600 | 2,506 | (1,906) | 0 |
| b-1 | 0003 | | 0 | 0 | | | 524,493 | 601,823 | (226,401) | 0 |
| b-2 | 0003 | | 0 | 0 | | | 38,555 | 32,600 | (649) | 0 |
| a-5 | 0001 | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| b-3 | 0003 | | 0 | 0 | | | 237 | 237 | 163 | 0 |
| c-1 | 0002 | | 0 | 0 | | | 125,758 | 234,908 | (66,452) | 0 |
| d-1 | 0004 | | 0 | 0 | | | 0 | (266) | (266) | 0 |
| d-2 | 0004 | | 0 | 0 | | | 20,304 | 19,477 | (14,910) | 0 |
| d-3 | 0004 | | 0 | 0 | | | 2,758 | 2,797 | 11,961 | 0 |
| d-4 | 0004 | | 0 | 0 | | | 8,511 | 22,661 | (3,836) | 0 |
| fa-1 | 1003 | | 0 | 0 | | | 47,989 | 52,589 | 2,411 | 0 |
| b-4 | 0003 | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| fa | 1003 | | 0 | 0 | | | 52,256 | 72,326 | (5,326) | 0 |
| fa | 1001 | | 0 | 0 | | | 15,792 | 25,693 | 2,000 | 0 |
| fa | 1000 | | 0 | 0 | | | 15,309 | 21,482 | 1,201 | 0 |
| fa | 1002 | | 0 | 0 | | | 21,241 | 36,730 | 29,000 | 0 |
| fa | 1004 | | 0 | 0 | | | 16,350 | 20,850 | 9,150 | 0 |
| fa | 1100 | | 0 | 0 | | | (56,038) | (76,659) | (8,150) | 0 |
| ap-1 | 2001 | | 0 | 0 | | | (186,737) | (486,401) | 292,615 | 0 |
| ap-2 | 2001 | | 0 | 0 | | | 0 | 0 | 0 | 0 |
| ap-3 | 2001 | | 0 | 0 | | | (10,287) | 0 | (5,785) | 0 |
| 0.00 | | | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 | -98,830.0 |
| 842.00 | | | | | | | -319,890.0 | 123,302.00 | -280,144.0 | -98,830.00 |

Trial Balance:
NET (Income) Loss

Import Screen

XYZ Sales Company Period Beginning: Six Months Ending: 09/30/2009

File Windows

New Active Tbs InActive Tbs Practice Aids Work Papers Statements Help

Main Page... Trial Balance Data Sheet: Sample Sales Company - Corporation Import Trial Balance

Clear Screen New Line Delete Line

Trial Balance Import Wizard

Welcome to the Trial Balance import wizard. Please specify the file which contains your Trial Balance information. The file must be a valid Microsoft Excel file and contain the following columns in the order presented to the right: *** Col A- ac#, Col B- ac name, Col C- Debit (Credit) amt, Col C (optional)- Credit amt ***

Step #1 - Select a file from which you would like to import.

Trial Balance File:

Step #2 - Preview & Import To Trial Balance Data Sheet

Select an overwrite trial balance destination or type a name for a new trial balance, and make any required editing changes below.

Show Existing Entities:

Entity Name:

Import To

Please select the destination columns for the import.

- G/L FS
- Comparative Period
- Prior Interim
- Budget

| Account# | Account Name | Db(Cr) | Cr |
|----------|--------------|--------|----|
|----------|--------------|--------|----|

Connected to: localhost\CPAwriter\TBFSwriter

Copy Roll/Forward Function

XYZ Sales Company Period Beginning: Six Months Ending: 09/30/2009

File Windows

New Active Tbs InActive Tbs Practice Aids Work Papers Statements Help

Main Page... Trial Balance Data Sheet: Sample Sales Company - Corporation Import Trial Balance

New Line Delete Line Standard Je's Disbursement Entry Cash Receipt Tax Basis Je's Export Reports Closing JE's

Entity Name: Sample Sales Company Entity Type: Corporation Entity Type: Single entity or consolidated parent:

Interval since prior interim ytd: For the Three Months Ended Comparison period ending: September 30, 2008

Work Paper Path: C:\Users\AVD\Desktop\New folder Browse

Save / Refresh Make InActive

Options: Lock Account Cols, Display .00, Show Tax Basis, Show Prior Data Group, Show Elimination Group, Show Budget Group, Lock Trial Balance

Actions: Edit F/S Desc Codes, Create Basic Statement, Copy Final Book to Prior, Copy Final Book to Current

| Sort | A | B | C | | | P | Q | R | S |
|------|------|------------------------------|--------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| | A/C# | Account Name | Db(Cr) | Bal per G | | Prior Dat | Clear Valu | Clear Valu | Clear Valu |
| | | | | | | Compari | Prior Interi | Current | Budget |
| | | | | | | Period | Ytd | Interim | Amount |
| | | | | | | Db(Cr) | Db(Cr) | Db(Cr) | Db(Cr) |
| 0 | | ROUND ACCT | | | | | | | |
| 1 | | 1100 · Checking | 236,525.40 | | | (4) | (3) | 1 | 0 |
| 2 | | 1150 · Payroll Checking | 443.11 | | | 319,828 | 1,667 | 233,031 | 0 |
| 3 | | 1180 · Petty Cash | 100.00 | | | 443 | 443 | 0 | 0 |
| 4 | | 1210 · UNDEPOSITED FUN | 600.00 | | | 100 | 100 | 0 | 0 |
| 5 | | 1500 · Inventory | 374,071.46 | | | 600 | 2,506 | (1,906) | 0 |
| 6 | | 1502 · Inventory for Manuf | 31,950.17 | | | 524,493 | 601,823 | (226,401) | 0 |
| 7 | | 1200 · Savings ac | 0.00 | | | 38,555 | 32,600 | (649) | 0 |
| 8 | | 1503 · Bulk Inventory | 400.00 | | | 0 | 0 | 0 | 0 |
| 9 | | 1650 · Accounts receivable | 168,456.00 | | | 237 | 237 | 163 | 0 |
| 10 | | 1660 · Prepaid Property Ta | 0.00 | | | 125,758 | 234,908 | (66,452) | 0 |
| 11 | | 1665 · Prepaid Catalog | 4,567.00 | | | 0 | (266) | (266) | 0 |
| 12 | | 1675 · Prepaid Expenses | 14,758.00 | | | 20,304 | 19,477 | (14,910) | 0 |
| 13 | | 1685 · Prepaid Postage | 18,825.00 | | | 2,758 | 2,797 | 11,961 | 0 |
| 14 | | 1700 · Automobiles-Service | 55,000.00 | | | 8,511 | 22,661 | (3,836) | 0 |
| 15 | | 1501 · Misc Inventory | 0.00 | 0.00 | 0 | 47,989 | 52,589 | 2,411 | 0 |
| 16 | | 1800 · Equipment | 67,000.00 | 0.00 | 67,000 | 0 | 0 | 0 | 0 |
| 17 | | 1801 · Computer Equipmen | 27,692.78 | 0.00 | 27,693 | 52,256 | 72,326 | (5,326) | 0 |
| 18 | | 1805 · Service Equipment | 22,683.04 | 0.00 | 22,683 | 15,792 | 25,693 | 2,000 | 0 |
| 19 | | 1900 · Furniture and fixture | 65,730.19 | 0.00 | 65,730 | 15,309 | 21,482 | 1,201 | 0 |
| 20 | | 1901 · Leasehold Improve | 30,000.00 | 0.00 | 30,000 | 21,241 | 36,730 | 29,000 | 0 |
| 21 | | 1960 · Accumulated Deprec | 0.00 | 84,809.00 | (84,809) | 16,350 | 20,850 | 9,150 | 0 |
| 22 | | 2001 · *Accounts Payable | 0.00 | 193,785.45 | (193,785) | 0 | 0 | 0 | 0 |
| 23 | | 2003 · a/p- manual | 0.00 | 0.00 | 0 | (56,038) | (76,659) | (8,150) | 0 |
| 24 | | 2006 · American Express. a | 0.00 | 5,784.67 | (5,785) | (186,737) | (486,401) | 292,615 | 0 |
| | | Trial Balance: | 4203893.4 | 4203893.4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | NET (Income) Loss | -156,842.00 | | -156,842.00 | -319,890.0 | 123,302.00 | -280,144.0 | -98,830.00 |

Copy/Roll Forward

Source Period: Import from file: Source: AVD-PC\CPAWRITER Refresh List

Destination Period: Export to file: Dest: AVD-PC\CPAWRITER Refresh List

License Number: ... Entity: ... Period Beginning: ... Period Ending: ...

Roll Forward Options: Entire Period. Codes, Entities, Amts (No JEs). Code Lists Only.

Copy Source Period to Destination

Statement Main Page

Statements

Blank Document
Table Of Contents
 Opinion Page
 Stmt 1 BS
 Stmt 2 Equity
 Stmt 3 Income
 Stmt 3a Income
 Notes Page
 Sch 1 Sales
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 Sch 4a Int Income
 Sch 5 Int Sales
 Sch 6 Int Cost
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 Sch 8 Comb BS
 Sch 9 Comb Equity
 Sch 10 Comb Income
 Sch 11 Comb Sales
 Sch 12 Comb Cost
 Sch 13 Comb SGA
 Sch 14 Int Comb Inc
 Sch 15 Int Comb Sales
 Sch 16 Int Comb Cost
 Sch 17 Int Comb SGA

Select All
Create / Refresh Statements
Create/Edit Stmt Styles
Export Statements to Excel Workbook
View Practice Aids

Main Page... Opinion Page Stmt 1 BS Stmt 2 Equity Stmt 3 Income Notes Page Sch 1 Sales Sch 2 Cost Sch 3 SGA Sch 4 Int Income Sch 4a Int Income Sch 5 Int Sales Sch 6 Int Cost

Refresh Screen | Export ▾



Title Preferences

Title Justification: Left ▾
Statement Entity Name: SAMPLE SALES COMPANY
Balance Sheet Title: Balance Sheet
Income Statement Title: Statement Of Operations
Change in Equity Statement Title: Statement Of Changes in Retained Ea

Diagnostics

If there are diagnostics present one or more statements may not be presented correctly Ignore Messages

| Level | Source | Message |
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Legend
 Warning
 Critical

Practice Aids Link

Statement Page

Statements

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- Sch 9 Comb Equity
- Sch 10 Comb Income
- Sch 11 Comb Sales
- Sch 12 Comb Cost
- Sch 13 Comb SGA
- Sch 14 Int Comb Inc
- Sch 15 Int Comb Sales
- Sch 16 Int Comb Cost
- Sch 17 Int Comb SGA

Select All

Create / Refresh Statements

Create/Edit Stmt Styles

Export Statements to Excel Workbook

View Practice Aids

Main Page... **Stmt 1 BS**

Export This Stmt.

Style: <UnSpecified> Apply Style Comparative

Font: Arial Font Size: 9 First Page#: 2

Header Text: Footer Text: See notes and accountants Refresh this Stmt

To hide rows/columns, right click rows/columns in statement. The cells that are highlighted will be hidden when exported.

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| | A | B | C | D | E | F | G | H |
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SAMPLE SALES COMPANY
Balance Sheet
September 30, 2009

ASSETS

Current Assets:

| | | | |
|--|--|----|----------------|
| Cash and cash equivalents | | \$ | 235,843 |
| Accounts receivable - net of allowance | | | 168,456 |
| Inventory | | | 407,771 |
| Prepaid expenses | | | 37,618 |
| Refundable state tax | | | 8,105 |
| Total Current Assets | | | 857,793 |

Fixed Assets:

| | | | |
|--------------------------------|----|----------------|---------|
| Equipment | \$ | 22,683 | |
| Computer equipment | | 27,693 | |
| Furniture and fixtures | | 65,730 | |
| Vehicles | | 122,000 | |
| Leasehold improvements | | 30,000 | |
| | | <u>268,106</u> | |
| Less: Accumulated depreciation | | (84,809) | 183,297 |

Other Assets:

| | | | |
|---------------------|--|--|---------------------|
| Deferred taxes | | | <u>229</u> |
| Total Assets | | | \$ 1,041,319 |

LIABILITIES

Current Liabilities:

| | | | |
|-----------------------------------|----|----------------|--|
| Accounts payable | \$ | 199,570 | |
| Current portion of long-term debt | | 4,201 | |
| Accrued profit sharing | | 56,000 | |
| Accrued expenses | | 43,588 | |
| Deferred revenue | | 125,860 | |
| Total Current Liabilities | | <u>429,219</u> | |

Long-term Liabilities:

| | | | |
|---------------------------------------|--|----------------|--|
| Note payable (net of current portion) | | 13,323 | |
| Shareholder loan | | 115,000 | |
| Total Liabilities | | <u>557,542</u> | |

SHAREHOLDER'S EQUITY

| | | | |
|---------------------|----|----------------|--|
| Common Stock | \$ | 1,000 | |
| Paid-in-Capital | | 30,000 | |
| Retained Earnings | | 452,777 | |
| Total Equity | | <u>483,777</u> | |

Total Liabilities and Equity

| | | | |
|--|--|--|---------------------|
| | | | \$ 1,041,319 |
|--|--|--|---------------------|

Statement Text Editor

Statements

Main Page... Stmt 1 BS Notes Page

Header Text: Notes to Financial Statement First Page#: 6

Font: Arial Font Size: 11 Save Changes

Return to defaults

File Edit View Insert Format Table Options Spell Checker

Header Arial 11 B U

1 2 3 4 5 6 7

SAMPLE SALES COMPANY
Notes to Financial Statements
For the Six Months Ended September 30, 2009

NOTE 1: ENTITY DESCRIPTION, SUMMARY OF ACCOUNTING POLICIES AND OTHER MATTERS

Description of operations: The Entity is a corporation organized under the laws of Delaware. The Company sells widgets primarily to consumers and dealers located throughout the United States.

Cash and cash equivalents: Cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired are considered to be cash and cash equivalents. Available-for-sale marketable securities are not treated as cash equivalents.

Inventory: Inventory is accounted for at cost using the first-first-out method.

Fixed assets/depreciation: Fixed assets are recorded at historical cost and depreciated using the following methods:

| Asset Type | Method | Life |
|------------------------|---------------|----------|
| Equipment | Straight line | 5 yrs |
| Buildings | Straight line | 40 yrs |
| Furniture and fixtures | Straight line | 7-10 yrs |
| Vehicles | Straight line | 4 yrs |

Depreciation expense for the period was \$15,757.

Use of estimates: Preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that effect financial presentations and the carrying value of certain assets and liabilities. Actual results could differ from these estimates.

Accounts receivable: Accounts receivable are recorded when products and services are delivered or completed, and title to all goods has transferred to customers. All amounts outstanding for a period of more than thirty days are considered to be past due. Management periodically records an amount equal to what is estimated to be uncollectible in the allowance for doubtful accounts. As of each financial statement date all outstanding amounts are reviewed and any amounts that are uncollectible are written off against this allowance, and management determines the adequacy of the resulting allowance as of the balance sheet date. Accounts receivable appear on the balance sheet net of an allowance of \$ 7,500.

Shipping and handling cost: Shipping and handling cost are treated as cost of sales. Total shipping and handling

Section 1 of 1 Page 1 of 1 Line 3 Column 43 100%

Trial Balance by FS Code Report

Print Preview 100% 1/18 Backward Forward

Trial Balance by F/S Code (Lead Schedules)

Entity Name: Sample Sales Company
 Period Ending: 09/30/2009
 Entity Type: Corporation
 Consolidated Parent: Yes

| Account Number / Name | W/P Ref | Final Db(Cr) | Tax Basis | YTD | | Interim | | Comparison Period Db (Cr) | Current Interim Db (Cr) | Budget Amount |
|--|---------|-------------------|-------------------|-------------|-----------|-------------|-----------|---------------------------|-------------------------|---------------|
| | | | | Elim Amount | Elim Code | Elim Amount | Elim Code | | | |
| 0001 Cash and cash equivalents | | | | | | | | | | |
| 1100 · Checking | a-1 | 234,697.40 | 234,697.40 | 0.00 | | 0.00 | | 319,828.43 | 233,030.62 | 0.00 |
| 1150 · Payroll Checking | a-2 | 443.11 | 443.11 | 0.00 | | 0.00 | | 443.10 | 0.00 | 0.00 |
| 1180 · Petty Cash | a-3 | 100.00 | 100.00 | 0.00 | | 0.00 | | 100.00 | 0.00 | 0.00 |
| 1200 · Savings ac | a-5 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 1210 · UNDEPOSITED FUNDS | a-4 | 600.00 | 600.00 | 0.00 | | 0.00 | | 600.00 | (1,905.80) | 0.00 |
| ROUND ACCT | | 3.00 | 3.00 | 0.00 | | 0.00 | | (4.00) | 1.00 | 0.00 |
| | | 235,843.51 | 235,843.51 | 0.00 | | 0.00 | | 320,967.53 | 231,125.82 | 0.00 |
| 0002 Accounts receivable - net of allowance | | | | | | | | | | |
| 1650 · Accounts receivable | c-1 | 168,456.00 | 168,456.00 | 0.00 | | 0.00 | | 125,758.47 | (66,451.61) | 0.00 |
| 2701 · Loan employee | ln-4 | 0.00 | 0.00 | 0.00 | | 0.00 | | 470.00 | (75.00) | 0.00 |
| | | 168,456.00 | 168,456.00 | 0.00 | | 0.00 | | 126,228.47 | (66,526.61) | 0.00 |
| 0003 Inventory | | | | | | | | | | |
| 1500 · Inventory | b-1 | 375,421.46 | 375,421.46 | 0.00 | | 0.00 | | 524,493.00 | (226,401.49) | 0.00 |
| 1501 · Misc Inventory | b-4 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 1502 · Inventory for Manufacturing | b-2 | 31,950.17 | 31,950.17 | 0.00 | | 0.00 | | 38,555.23 | (649.35) | 0.00 |
| 1503 · Bulk Inventory | b-3 | 400.00 | 400.00 | 0.00 | | 0.00 | | 237.20 | 162.80 | 0.00 |
| | | 407,771.63 | 407,771.63 | 0.00 | | 0.00 | | 563,285.43 | (226,888.04) | 0.00 |

Page 1 of 18 on 1/30/2011 10:07:56 AM

Cash Flow Statement WS

Print Preview

Page Setup | 100% | 1/14 | Backward | Forward

Trial Balance-Cash Flow WS/Comparative variance

Entity Name: Sample Sales Company
 Period Ending: 09/30/2009
 Entity Type: Corporation
 Consolidated Parent: Yes

CASH FLOW WS ACCRUACY REQUIRES THAT COMPARISON PERIOD BALANCE SHEET DATA BE FROM PRIOR YEAR END.

| Account Number / Name | W/P Ref | Final Db(Cr) | Comparison Period Db (Cr) | Cash Net Change |
|--|---------|-------------------|---------------------------|--------------------|
| 0001 Cash and cash equivalents | | | | |
| 1100 - Checking | a-1 | 234,697.40 | 319,828.43 | 85,131.03 |
| 1150 - Payroll Checking | a-2 | 443.11 | 443.10 | (0.01) |
| 1180 - Petty Cash | a-3 | 100.00 | 100.00 | 0.00 |
| 1200 - Savings ac | a-6 | 0.00 | 0.00 | 0.00 |
| 1210 - UNDEPOSITED FUNDS | a-4 | 600.00 | 600.00 | 0.00 |
| ROUNDACCT | | 3.00 | (4.00) | (7.00) |
| | | 235,843.51 | 320,967.53 | 85,124.02 |
| 0002 Accounts receivable - net of allowance | | | | |
| 1650 - Accounts receivable | c-1 | 168,456.00 | 125,758.47 | (42,697.53) |
| 2701 - Loan employee | In-4 | 0.00 | 470.00 | 470.00 |
| | | 168,456.00 | 126,228.47 | (42,227.53) |
| 0003 Inventory | | | | |
| 1500 - Inventory | b-1 | 375,421.46 | 524,493.00 | 149,071.54 |
| 1501 - Misc Inventory | b-4 | 0.00 | 0.00 | 0.00 |
| 1502 - Inventory for Manufacturing | b-2 | 31,950.17 | 38,555.23 | 6,605.06 |
| 1503 - Bulk Inventory | b-3 | 400.00 | 237.20 | (162.80) |
| | | 407,771.63 | 563,285.43 | 155,513.80 |
| 0004 Prepaid expenses | | | | |
| 1660 - Prepaid Property Taxes | d-1 | (532.00) | 0.00 | 532.00 |
| 1665 - Prepaid Catalog | d-2 | 4,567.00 | 20,304.10 | 15,737.10 |
| 1675 - Prepaid Expenses | d-3 | 14,758.00 | 2,758.00 | (12,000.00) |