

# BOOKKEEPING CYCLE



# source document

One of the various types of records of financial transactions.

ИСХОДНЫЙ ДОКУМЕНТ, ПЕРВОИСТОЧНИК



# receipt

# КВИТАНЦИЯ

**RECEIPT** DATE \_\_\_\_\_ No. **123456**

RECEIVED FROM \_\_\_\_\_ \$ \_\_\_\_\_

\_\_\_\_\_ DOLLARS

FOR RENT  
 FOR \_\_\_\_\_

ACCOUNT		<input type="radio"/> CASH
PAYMENT		<input type="radio"/> CHECK
BAL. DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD

FROM \_\_\_\_\_ TO \_\_\_\_\_

BY \_\_\_\_\_

A-2701  
T-46800

ARS

A-2701  
T-46800

701  
4600

# invoice

счет, счет-фактура



Unit 22 - 2475 Dobbin Rd.  
Suite #292  
Westbank, BC V4T2E9  
Canada  
Phone: (800) 714-5153

## INVOICE



Status: **Pending Payment**

Invoice #: 16KLBPMO  
Invoice Date: 29-Oct-12  
Order Date: 29-Oct-12

### Bill To

Test  
John Doe  
123 Main St  
Westbank, BC V4T1E3  
Canada  
555-555-5555

### Ship To

Test  
John Doe  
123 Main St  
Westbank, BC V4T1E3  
Canada  
555-555-5555

VIA: FedEx Ground [ 1 day(s) ]

#	Description	Price	QTY	Total	Code
1	Bronze Support Package (5hrs, 10% discount)	449.95	1	449.95	H
2	Professional Edition On-Demand (Monthly Fee) [w/Email Support]	3.00	100	300.00	H
3	Biometric TimeClock (TTUS100) [Capacity: 100EE]	999.99	5	4,999.95	H

If you have any questions concerning this invoice, please contact customer support. This invoice is payable upon receipt, 2.5% compounded monthly interest on all late payments. By paying this invoice you are agreeing to the TimeTrex [Terms of Use](#). GST #: 845942671

<b>Sub-Total:</b>	<b>USD</b>	<b>\$5,749.90</b>	
<b>HST:</b>	<b>USD</b>	<b>\$689.99</b>	<b>H</b>
<b>Shipping:</b>	<b>USD</b>	<b>\$16.86</b>	
<b>Total:</b>	<b>USD</b>	<b>\$6,456.75</b>	

# Cheque & Stub

чек, банковский чек и отрывной корешок

Denominación => **CHEQUE DE PAGO DIFERIDO-CPD**  
La fecha de pago no puede exceder un plazo de 360 días.

**Santander Río**

Lugar y fecha de emisión **BUENOS AIRES, 20 DE Marzo DE 2008**

**31 DE Marzo DE 2008** Fecha de pago

PAGUESE A: **SHAP S.A.** Nbre Beneficiario o clausula al portador

LA CANTIDAD DE PESOS: **veintitres mil quinientos noventa y nueve**

**Cta.: 132-011125/4** DOMINGO F SARMIENT 663 5 CAPITAL (1041)  
CUIT **30710117116** FIDEICOMISO PRO ESTAD CHACA JR Identif. Librador

Domicilio de Pago: Sucursal MICROCENTRO: SARMIENTO 662-Capital Federal-

Suma a pagar \$ **23.599, -**

**072-132-1041 9**  
**00000042 0**  
**00000111254 6**

**H7-VI/07**  
**Girado**

**072132104190000042000001112546**

**Firma del Librador**

# stub

## Checks and Check Stubs

No. 111	BAL BRO'T FORD	12,025.00	The Style Shop	No. 111
Carter Group	20 --		2007 Trendsetter Lane.	11-8640 1210
Turner Real Estate Assoc.			Dallas, TX 75268	DATE <u>January 3</u> 20 --
TO ORDER OF			PAY TO THE ORDER OF <b>Carter Group</b>	\$ <u>1,500.00</u>
<u>January rent</u>	FOR		<i>One thousand five hundred</i>	DOLLARS
TOTAL		<u>11,175.00</u>	FIRST SECURITY NATIONAL BANK	
AMOUNT THIS CHECK		1,500.00	Dallas, TX 75267-6205	
BALANCE		8,125.00	MEMO <u>Rent for January</u>	<b>Mary Amos</b>
			⑆ 210 8640 ⑆ ⑈ 19 ⑈ 0767889 ⑈	

**This check is a negotiable financial instrument.**

# Deposit Slip

## бланк депозита



DEPOSIT SLIP

BANK COPY



Account Number :           Account Holder's Branch : \_\_\_\_\_ Date \_\_\_\_\_

OR

Credit Card Number :           PAN Number\*:

Account Holder's Name : \_\_\_\_\_

Bank Name & Branch	Cheque/DD No.	₹	Ps.	Cash Denomination	₹	Ps.
				1000 X _____ =		
				500 X _____ =		
				100 X _____ =		
				50 X _____ =		
				20 X _____ =		
				10 X _____ =		
				X _____ =		
	<b>Total</b>			<b>Total</b>		

Total Amount (in Words) Rupees \_\_\_\_\_ Tel. No. / Mobile No. \_\_\_\_\_

Name of Depositor : \_\_\_\_\_ Signature of Depositor: \_\_\_\_\_

\*For all cash deposits of ₹ 50,000/- and above, the depositor shall provide the PAN number. In case PAN number is not available, the depositor shall provide Form 60/61.

Note: i) PLEASE USE SEPARATE SLIPS FOR CASH, LOCAL & OUTSTATION CHEQUE(S) ii) PLEASE MENTION YOUR ACCOUNT NO. & NAME ON THE BACK OF THE CHEQUES (S) ALSO

The depositor understands that cheques not specifically crossed and made 'account payee only' - may lead to fraudulent encashment and that Citibank, N.A., shall not be liable or responsible for any such loss/alleged loss.

CITIBANK, N.A., (Incorporated with limited liability in the U.S.A.).

CV/BAN/CASA/Ver1.3/06-14



# Payment Voucher

свидетельство платежа, платежный  
оправдательный документ



С о м п а н у    N a m e

P.O. Box : 126534, Dubai - U.A.E.  
Tel : +971 4 123 1234  
Fax : +971 4 123 1234  
www.yourcompany.com

## PAYMENT VOUCHER

No. :

Paid To : .....

Date : .....

PARTICULARS	AMOUNT	
	Dhs.	Fils
Total		

Invoice No. : ..... Date: .....

Cheque No. : ..... Dated .....

Amount in words Dirhams .....

Prepared by

Accountant

Approved by

Received by

# Debit Note

**Дебет-нота** – (англ. debit note) извещение, посылаемое одной из сторон расчетных отношений, о записи в **дебет** счета суммы по причине наступления срока некоторого известного сторонам обязательства.

# EconomicPoint.com

123 Your Street  
Your City, ST 12345

(123) 456-7890

<b>Balance Due</b>	<b>\$600</b>
--------------------	--------------

## Debit Note

Submitted on 01/01/2000

### Bill To

Name  
Company name  
Street address  
City, State, Zip

### Debit Note #

1234

### Reference Invoice #

5678

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Description	Qty	Unit price	Total price
Item #1	1	\$200.00	\$200.00
Item #2	2	\$200.00	\$400.00

Notes:

Subtotal **\$600.00**

**\$600.00**

# Credit Note

**Кредит-нота** — это письменное уведомление продавцом покупателя о записи в кредит определенной суммы, обусловленное выполнением покупателем предусмотренных первоначальным договором специальных условий.



**Testing Company** (1234567-h)  
 32, 1st Floor, Jalan Tiara 4,  
 Bandar Baru Klang, 41150 Klang, Selangor.  
 Phone: 03-33416909 Fax: 03-33412909  
 (GST No: 1234567890)

## CREDIT NOTE

Billing Address

**ALPHA & BETA COMPUTER**  
 838 JALAN WORLD  
 40485 RAWANG  
 SELANGOR DE

Delivery Address

838 JALAN WORLD  
 40485 RAWANG  
 SELANGOR DE

Attn: MR ALPHA  
 Tel: 03-48573689  
 Fax: 03-48573690

Attn: MR ALPHA  
 Tel: 03-48573689  
 Fax: 03-48573690

Customer Account	Sales Executive	Currency	From Doc Date	From Doc No	Name	Page No	Credit Note No	Date
300-A0002	SY	RM	20/04/2015	IV-00106	ADMIN	1 of 1	CN-00022	20/04/2015

No	Description	Qty	Price/Unit	Discount	Sub Total	Total Dist. GST (RM)	GST Amt @ 6% (RM)	Total Incl. GST (RM)	Tax
1	CELOCOM PREPAID-RM100	2.00 UNIT	100.00	5%	190.00	190.00	11.40	201.40	SR
2	DIGI PREPAID-RM50	1.00 UNIT	50.00	10%	45.00	45.00	2.70	47.70	SR
3	CELOCOM PREPAID-RM50	1.00 UNIT	50.00		50.00	50.00	3.00	53.00	SR

RINGGIT MALAYSIA : THREE HUNDRED TWO AND CENTS TEN ONLY

285.00 285.00 17.10 302.10

Payment Terms: 45 Days  
 Ref 1: key in ref 1

Total Payable

**302.10**

Reason : key in note on your left panel

Authorized Signature

Testing Company (1234567-h)

# Statement of Account

## ВЫПИСКА ПО СЧЕТУ (ИЗ СЧЕТА)

### Statement of Accounts

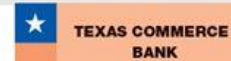
2013/14 Transactions	Usable Reserves				Unusable Reserves
	Council Fund Balance	Housing Revenue Account	Capital Receipts Reserve	Capital Grants Unapplied	
	£'000	£'000	£'000	£'000	£'000
<b>Adjustments primarily involving the Capital Adjustment Account:</b>					
Charges for depreciation	-13,257	-5,173			18,430
Amortisation of Intangible Assets	-557				557
Impairment	-734				734
Capital grants and contributions applied	12,613	3,818			-16,431
Revenue expenditure funded from capital under statute	-4,732				4,732
Revaluation losses on Property Plant and Equipment	-3,793	-908			4,701
Revaluation Loss on Assets Held for Sale	-1,089				1,089
Change in Market Value Investment Property	98				-98
Loss on derecognition of Assets	-1,458				1,458
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income And Expenditure Statement	-1,391	-442			1,834
<b>Insertion of items not debited or credited to the Comprehensive Income And Expenditure Statement:</b>					0
Statutory provision for the financing of capital investment	6,652	312			-6,964
Capital expenditure charged against the Council Fund and HRA balances	2,799	5,275			-8,074

# Bank Statement

## банковская выписка

### Bank Statement

TEXAS COMMERCE ONLINE BANKING



[Details](#) [Print Statement](#) [Daily Activity Report](#)

[Main Menu](#) [Logout](#)

Wonderful Merchandise and Things (WMT)

1000 Blank Road  
Austin, Texas 78703

ACCOUNT MONTH  
877-95861 June 2015

1 Current balance: \$10,638.40

Record keeping: Paperless

Date	2 Transaction Description	3 Withdrawals \$	4 Deposits \$	5 Balance \$
6/1				7,762.40
6/6	Check #100	500.00		7,262.40
6/6	Deposit		3,000.00	10,262.40
6/19	Check #101	55.00		10,207.40
6/23	Check #102	100.00		10,107.40
6/23	Deposit		500.00	10,607.40
6/24	Interest earned		20.00	10,627.40
6/25	NSF check	18.00		10,609.40
6/26	EFT deposit		100.00	10,709.40
6/30	Check #104	65.00		10,644.40
6/30	Service charge	6.00		10,638.40

MEMBER F.D.I.C.

# Loan Statement

## ВЫПИСКА ПО КРЕДИТУ, ССУДЕ (ДОЛГУ)

**DISCOVER**

STUDENT LOANS

Account Number XXXXXXXXXXXXXXX-XX

Page 1 of X

Log in to your account at

DiscoverStudentLoans.com

### PAYMENT INFORMATION

as of XX/XX/XXXX

Minimum Payment Due **\$X,XXX.XX**  
if received on or before XX/XX/XXXX

1

### Payments Received since XX/XX/XXXX

Principal:	\$	0.00
Interest:	\$	0.00
Late Fees:	\$	0.00
Total Payment Received:	\$	0.00

Questions? Contact us 24/7



1-800-STUDENT

TDD (1-800-223-5614)



DiscoverStudentLoans.com

Visit DiscoverStudentLoans.com/Statement for more information on how to read your statement.

### LOAN DETAILS AS OF XX/XX/XXXX

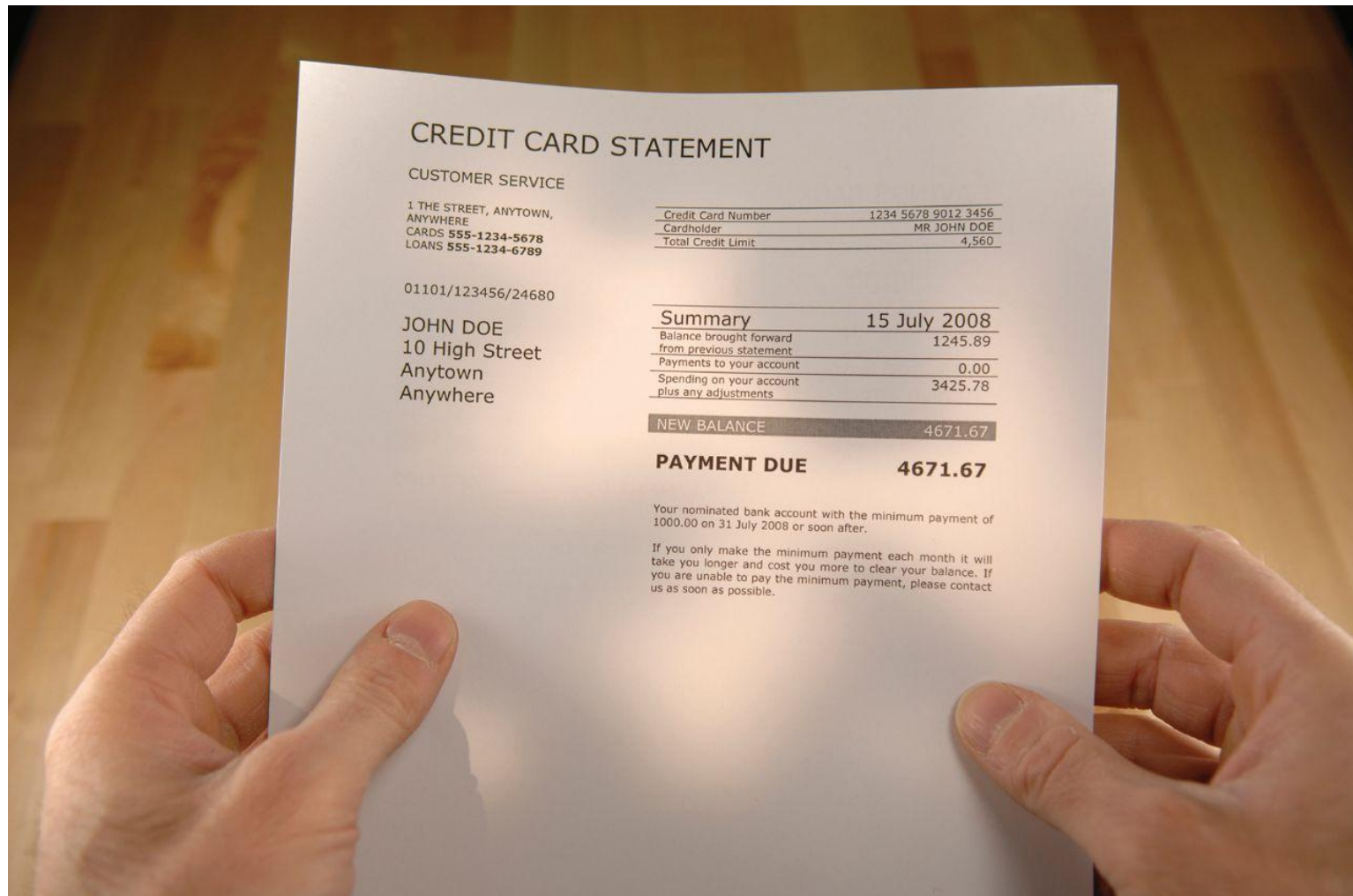
Loan Type	Loan No.	Loan Status	Interest Rate	Original Principal Balance	Loan Balance (Principal+Interest)	Deferred Interest Balance	Amount Past Due	Minimum Payment Due
Private Loan	20	REPAY	XX.XXX%	XXX,XXX.XX	XXX,XXX.XX	0.00	XXX,XXX.XX	XXX,XXX.XX
Private Loan	21	REPAY	XX.XXX%	XXX,XXX.XX	XXX,XXX.XX	0.00	XXX,XXX.XX	XXX,XXX.XX
Private Loan	22	REPAY	XX.XXX%	XXX,XXX.XX	XXX,XXX.XX	0.00	XXX,XXX.XX	XXX,XXX.XX
Consolidation Loan	23	REPAY	XX.XXX%	XXX,XXX.XX	XXX,XXX.XX	0.00	XXX,XXX.XX	XXX,XXX.XX
<b>TOTAL</b>				<b>XXX,XXX.XX</b>	<b>XXX,XXX.XX</b>		<b>XXX,XXX.XX</b>	<b>XXX,XXX.XX</b>

If you have loan(s) in repayment, accrued interest is not deferred and is included in the Loan Balance. The Loan Balance amount includes unpaid accrued interest to the next business day following the date of this statement.



# Credit Card Statement

выписка по кредитной карте



# transaction

An event in which money is exchanged for goods or services.

транзакция, операция, сделка



# purchase

1) закупка, покупка 2) покупать



# purchase invoice

A document requesting that payment be made for a purchase.

счет-фактура на покупку

## PURCHASE INVOICE

<b>Crown Distributing</b> 162 Webster Road Miami, FL 33127-6214		REC'D 11/02/-- P83		
TO: Hobby Shack 1420 College Plaza Atlanta, GA 30337-1726		DATE: 10/26/--	1	
		INV. NO.: 2389	4	
		TERMS: 30 days		
		ACCT. NO.: 230		
QUANTITY	CAT. NO.	DESCRIPTION	UNIT PRICE	TOTAL
10	4422	28 canvas	53.00	530.00✓
12	4424	40 canvas	62.00	744.00✓
15	6620	2 4 frame kit	36.00	540.00✓
15	7715	1 2 frame kit	15.00	225.00✓
Total				2,039.00 P83

1. Stamp the date received and purchase invoice number.
2. Place a check mark by each amount.
3. Initials of the person who checked the invoice.
4. Review the vendor's terms.

# payroll

A list of employees and their salaries or wages.

платежная ведомость, расчет зарплаты



PAYROLL (MANUFACTURING)		
Emp No.164	23	\$20,289
Emp No.165	21	\$18,555
Emp No.166	65	\$56,703
Emp No.171	51	\$44,565
Emp No.172	654	\$567,366
Emp No.173	65	\$56,703
Emp No.174		366

# Payroll Master Files

A file containing all of a company's payroll information.

Основные файлы расчета зарплаты



# PAYROLL MASTER

Employee Id: 999001287

Name: EMPLOYEE-001287, ELIZABETH R

FICA Code: 2 REGULAR

Pay Times: 12

FIT Code: 01 REGULAR

Times Paid: Use: 02 NO

FIT Fixed Amt: Pct %

Payment Method: 02 SALARY

FIT Exemptions: 0

4,184.50

FIT File Status: 03 MARRIED, SIN

AEIC: 02 NO

Spouses Fil W-5:

TCRS Type: 024 TCRS-FED TE

Sch Hrs Per Day: Contract Mon

Emp Sec Code: 0001 UNEMP CODE

Location: 0002 MMS

Position Status: 01 FULL-TIME

Hire Date: 08/01/2012

Rehire Date:

Direct Deposit: 01 YES

SIT: 02 NO

- Pay Information
- Exit
- Distribution
- Adjustment
- Deduction
- Direct Deposit
- Leave
- Notes
- State Income Tax
- Concord TCRS

Exit (Esc)    Update (F4)    Options (F5)    LookUp (F2)    PayInf (F9)

# time card

A card or a document showing the hours that an employee works.

карта учета времени



# Weekly Time Card

Week Ending \_\_\_\_\_

Name	Department	Shift	File #
Employee #	Social Security #		Payroll Class

	Morning Hours		Afternoon Hours		Overtime Hours		Office Use Only	
	Time In	Time Out	Time In	Time Out	Time In	Time Out	Regular	Overtime
Monday								
Tuesday								
Wednesday								
Thursday								
Friday								
Saturday								
Sunday								
Totals								

## Signatures

Employee	Date	Department Supervisor	Date
Supervisor	Date	Payroll Department	Date

# accounting software

A computer program that records  
and organizes financial  
information.

программное обеспечение для  
бухгалтерского учета



Business Accounting Software

SapphireOne



# end-of-period procedures

A task that must be done at the end of an accounting period before opening books for a new period.

Операции в конце периода

# inventory

The value of products that a company has bought and intends to sell for profit.

материальные запасы, запас,  
инвентарь

# adjust for

ПРИВОДИТЬ В СООТВЕТСТВИЕ



# adjusted trial balance

A listing of account balances after corrections have been made.

откорректированный пробный  
баланс

# Adjusted Trial Balance

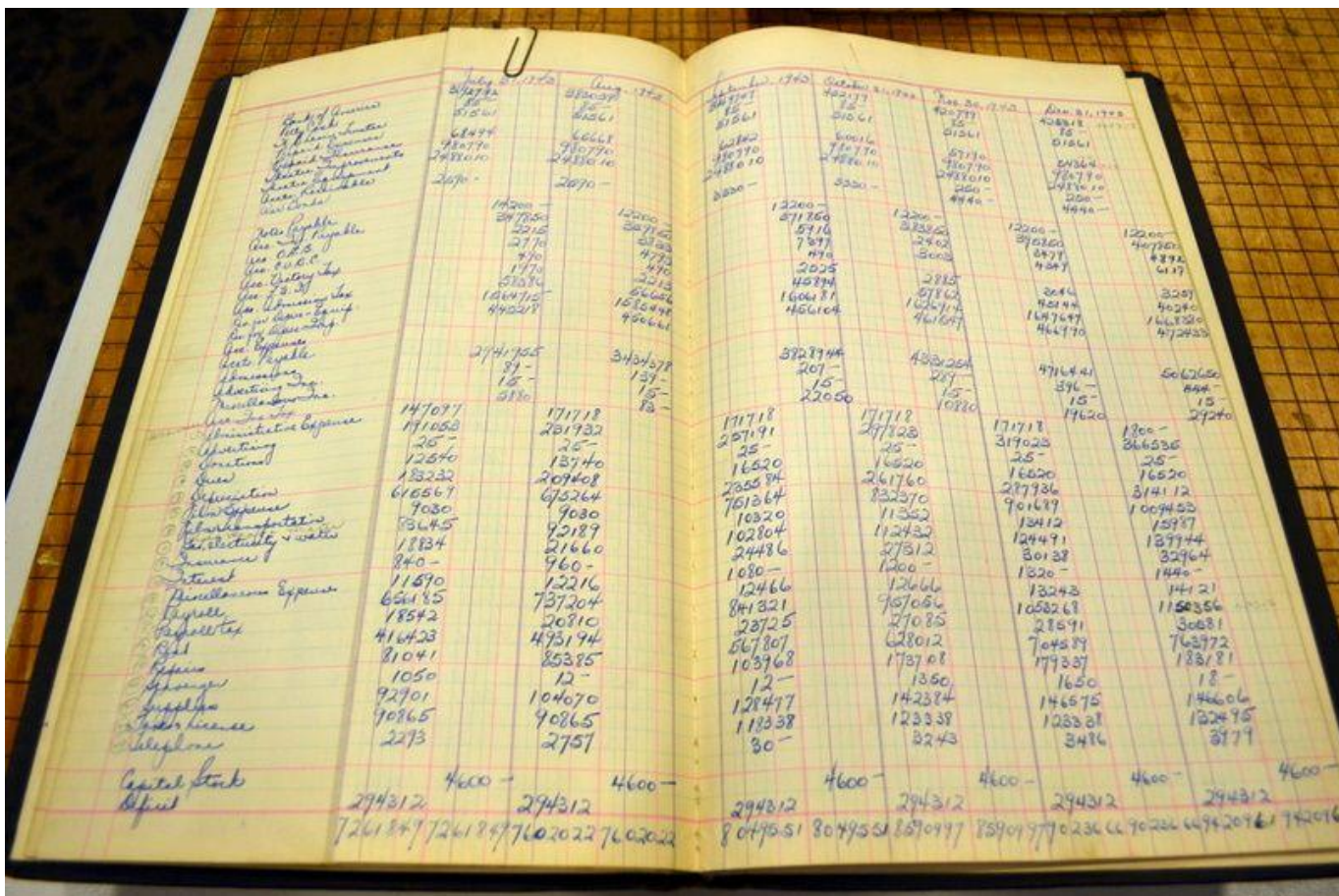
JJ's Lawn Care Service Adjusted Trial Balance May 31, 2011			
Cash	\$	3,925	
Accounts receivable		75	
Tools & equipment		2,650	
Accum. depreciation: tools & eq.			\$ 50
Truck		15,000	
Accum. depreciation: truck			250
Notes payable			13,000
Accounts payable			150
Capital stock			8,000
Dividends		200	
Sales revenue			750
Gasoline expense		50	
Depreciation exp.: tools & eq.		50	
Depreciation exp.: truck		250	
<b>Total</b>	<b>\$</b>	<b>22,200</b>	<b>\$ 22,200</b>

**All balances are taken from the ledger accounts on May 31 after preparing the two depreciation adjusting entries.**



# ledger

## бухгалтерская книга



	July 31, 1960	Aug 31, 1960	Sept 30, 1960	Oct 31, 1960	Nov 30, 1960	Dec 31, 1960
Bank of America	24772	35000	40000	45000	50000	55000
City Bank	15000	15000	15000	15000	15000	15000
Electric Company	12000	12000	12000	12000	12000	12000
Gas Company	8000	8000	8000	8000	8000	8000
Water & Sewer	6000	6000	6000	6000	6000	6000
Phone	4000	4000	4000	4000	4000	4000
Travel	3000	3000	3000	3000	3000	3000
Medical	2000	2000	2000	2000	2000	2000
Insurance	1000	1000	1000	1000	1000	1000
Depreciation	1000	1000	1000	1000	1000	1000
Interest	1000	1000	1000	1000	1000	1000
Income Tax	1000	1000	1000	1000	1000	1000
Retirement	1000	1000	1000	1000	1000	1000
Charitable	1000	1000	1000	1000	1000	1000
Gifts	1000	1000	1000	1000	1000	1000
Other	1000	1000	1000	1000	1000	1000
Assets	24772	35000	40000	45000	50000	55000
Liabilities	15000	15000	15000	15000	15000	15000
Equity	9772	20000	25000	30000	35000	40000

# fiscal year

The period used by organizations to prepare annual financial statements.

финансовый год