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1	HOME	CHART OF ACCOUNTS	TRANSACTIONS	JOURNAL ENTRIES	GENERAL LEDGER	UNADJUSTED TRIAL BALANCE	ADJUSTING ENTRIES	GENERAL JOURNAL						
2	SETUP	SUBSIDIARY ACCOUNTS	REVERSING ENTRIES	POST CLOSING TRIAL BALANCE	CLOSING ENTRIES	FINANCIAL STATEMENTS	ADJUSTED TRIAL BALANCE	SPECIAL JOURNAL						
3														
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8														
9														
10	Data last entry date		1/16/2018											
11	2	3	4	5	6	7	8	9	10	11	12	13	14	15
12	Gl	Gl	No.	Date	Description	Debit	Account Name	Ref	Debit	Credit	Subsidiary Accounts	Subsidiary Account Name		
13	Gl	Gl	Code	Gl	Code									
14	Gl	Gl	1	1/1/2018	Capital from Owner	1100	Owner's Capital			60,000.00	1250-1	PT Kamehameha		
15	Gl	Gl	2	1/1/2018	Capital from Owner	1100	CASH - Operating Account		60,000.00		1250-1	PT Kamehameha		
16	Gl	Gl	3	1/3/2018	Administration expenses	6110	EXP - Administration		1,000.00		1250-2	Aukah Day		
17	Gl	Gl	4	1/3/2018	Administration expenses	6120	CASH - Operating Account			1,000.00	1250-2	Aukah Day		
18	Gl	Gl	5	1/7/2018	Advertising expenses	6190	EXP - Advertising		1,000.00					
19	Gl	Gl	6	1/7/2018	Advertising expenses	6120	CASH - Operating Account			2,000.00				
20	Gl	Gl	7	1/10/2018	Phone expenses	6120	EXP - Electricity, Water, Phone		1,000.00					
21	Gl	Gl	8	1/10/2018	Phone expenses	6120	CASH - Operating Account			1,000.00				
22	Gl	Gl	9	1/10/2018	Electricity and water expenses	6120	EXP - Electricity, Water, Phone		1,000.00					
23	Gl	Gl	10	1/10/2018	Electricity and water expenses	6120	CASH - Operating Account			1,000.00				
24	11488	Gl	11	1/16/2018	Revenue from rental services	4100	REVENUE - All Products			12,000.00				
25	Gl	Gl	12	1/16/2018	Revenue from rental services	6120	CASH - Operating Account		12,000.00					
26	Gl	Gl	13	1/17/2018	Revenue from bank interest	7100	Bank Interest			600.00				
27	Gl	Gl	14	1/17/2018	Revenue from bank interest	6100	CASH - Savings Account		600.00					
28	Gl	Gl	15	1/18/2018	Owner expenses	6120	CASH - Operating Account			5,000.00				
29	Gl	Gl	16	1/18/2018	Owner expenses	3400	Owner's Withdrawal		5,000.00					
30	Gl	Gl	17	1/18/2018	Rental equipment purchase	5110	PP - Computer Equipment		10,000.00					

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Zarina Zakaria

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Auditing and GRC Automation in SAP Maxim Chuprunov, 2013-04-09 Over the last few years financial statement scandals cases of fraud and corruption data protection violations and other legal violations have led to numerous liability cases damages claims and losses of reputation. As a reaction to these developments several regulations have been issued Corporate Governance the Sarbanes Oxley Act IFRS Basel II and III Solvency II and BilMoG to name just a few. In this book compliance is understood as the process mapped not only in an internal control system that is intended to guarantee conformity with legal requirements but also with internal policies and enterprise objectives in particular efficiency and profitability. The current literature primarily confines itself to mapping controls in SAP ERP and auditing SAP systems. Maxim Chuprunov not only addresses this subject but extends the aim of internal controls from legal compliance to include efficiency and profitability and then well beyond because a basic understanding of the processes involved in IT supported compliance management processes are not delivered along with the software. Starting with the requirements for compliance Part I he not only answers compliance relevant questions in the form of an audit guide for an SAP ERP system and in the form of risks and control descriptions Part II but also shows how to automate the compliance management process based on SAP GRC Part III. He thus addresses the current need for solutions

for implementing an integrated GRC system in an organization especially focusing on the continuous control monitoring topics Maxim Chuprunov mainly targets compliance experts auditors SAP project managers and consultants responsible for GRC products as readers for his book They will find indispensable information for their daily work from the first to the last page In addition MBA management information system students as well as senior managers like CIOs and CFOs will find a wealth of valuable information on compliance in the SAP ERP environment on GRC in general and its implementation in particular

Accounting Fundamentals for Health Care Management Steven A. Finkler, David Marc Ward, Thad D. Calabrese, 2013 Accounting Fundamentals for Health Care Management is ideal for an introductory course in financial accounting in both undergraduate and graduate programs This is the first book that focuses on basic accounting in health care management This essential book contains the vocabulary of and an introduction to the tools and concepts employed by finance officers It will help anyone assess financial information ask the appropriate questions and understand the jargon laden answers This book is indispensable for anyone who manages a department and a budget

Benford's Law Mark J. Nigrini, 2012-04-24 A powerful new tool for all forensic accountants or anyone who analyzes data that may have been altered Benford's Law gives the expected patterns of the digits in the numbers in tabulated data such as town and city populations or Madoff's fictitious portfolio returns Those digits in unaltered data will not occur in equal proportions there is a large bias towards the lower digits so much so that nearly one half of all numbers are expected to start with the digits 1 or 2 These patterns were originally discovered by physicist Frank Benford in the early 1930s and have since been found to apply to all tabulated data Mark J Nigrini has been a pioneer in applying Benford's Law to auditing and forensic accounting even before his groundbreaking 1999 Journal of Accountancy article introducing this useful tool to the accounting world In Benford's Law Nigrini shows the widespread applicability of Benford's Law and its practical uses to detect fraud errors and other anomalies Explores primary associated and advanced tests all described with data sets that include corporate payments data and election data Includes ten fraud detection studies including vendor fraud payroll fraud due diligence when purchasing a business and tax evasion Covers financial statement fraud with data from Enron AIG and companies that were the target of hedge fund short sales Looks at how to detect Ponzi schemes including data on Madoff Waxenberg and more Examines many other applications from the Clinton tax returns and the charitable gifts of Lehman Brothers to tax evasion and number invention Benford's Law has 250 figures and uses 50 interesting authentic and fraudulent real world data sets to explain both theory and practice and concludes with an agenda and directions for future research The companion website adds additional information and resources

Fundamental Accounting Principles Kermit D. Larson, Pyle, William W, 1999 A Study Guide prepared by Barbara Chiappetta covers each chapter and appendix with reviews of the learning objectives outlines of the chapters and summaries of chapter materials It also provides additional problems and solutions

Principles of Accounting Belverd E. Needles, Mills, 1999 A text which responds to changes in accounting education by incorporating a conceptual

framework without compromising the standards of the course In order to meet requests for a stronger user orientation the Seventh Edition moves the text to a more conceptual direction **Century 21 Accounting** Swanson,Melanie H.

Ross,Hanson,Gilbert,1994 **Accounting Principles, , Solving Accounting Principles Problems Using Excel and Lotus 1-2-3 for Windows** Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,2001-07-19 Accounting Principles provides the most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field This new edition includes a complete copy of the Land s End Annual Report which the authors have integrated throughout the text New e Business Insights describe how e business technology has expanded the services provided by accountants This book provides glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights **Fundamental Managerial Accounting Concepts** Thomas P. Edmonds,Bor-Yi Tsay,Philip R. Olds,2008 This edition focuses on concepts that are isolated in a logical sequence It explains how accountants manipulate financial statements discusses the three comon features of criminal and ethical misconduct including opportunity pressure and rationalization and much more

Financial Accounting Robert W. Ingram,Bruce Baldwin,2001 In this inspired new edition the authors illustrate accounting not as a set of technical procedures to be memorized but as a way of identifying and understanding business problems and a means for evaluating potential solutions Now in its fourth edition the primary goal of this text remains the same to teach students to understand a company s financial statement information This unique organization introduces students to how a business uses accounting information and then emphasizes activities of the firm in the second half of the book This engages students in the type of financing investing and operating decisions that a firm has to make The approach is especially ideal for students who will become users of accounting information because concepts not procedures are emphasized **Intermediate Accounting, Analyzing and Solving Intermediate Accounting Problems Using Excel** Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2000-09-22 Over thirty years and ten best selling editions Kieso and Weygandt have built a reputation for accuracy and comprehensiveness The latest edition a personal milestone for the authors maintains the qualities for which previous editions have been recognized

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reliable and accurate and can be used in the small and medium scale business or for you who is studying in Excel Accounting The design in this package is the main features in the accounting cycle is from the Journal transaction ledger trial balance income statement balance sheets cash flows statement and closing entry **Integrating Excel and Access** Michael Schmalz,2006 Showing developers and power users how to combine the tools of Excel with the structured storage and more powerful querying of Access this guide covers everything a reader really needs in order for projects to work efficiently

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