

APPLICATIONS FOR BOOKKEEPING WITH EXCEL

The following applications were designed for bookkeeping with Excel¹ on a cash basis:

- ***Bookkeeping with Excel – Business***² to extract GST & QST included (see example on p.2)
- ***Bookkeeping with Excel – Individual***² in other cases (see example on p.3)

Each application includes an Excel file and a PDF manual.

The Excel file includes:

- The following sheets: Book, Trial Balance and General Ledger
- Macros for tax calculation (*Bookkeeping with Excel – Business* only).

The PDF manual shows how to:

- Do bookkeeping on a cash basis with Excel
- Accrue for unpaid transactions at period/year end and reverse them at the beginning of the next period/year
- In the advanced section:
 - Process foreign exchange and credit card transactions
 - Setup the Excel file so as to manage accounts receivable and accounts payable.

For information, send an email.

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² © 1995-2015, Serge Perreault CPA Inc. Previous versions were called *Bookkeeping Model*.

Bookkeeping with Excel – Business

1	A	B	C	D	E	F	G	H	I
2	TYPE	DATE	REF	DESCRIPTION	AMOUNT	GST	QST	NET	CODE
3	Bank	2015-01-01	A1	Opening balance	1000.00	0.00	0.00	1000.00	Opening
4	Bank	2015-01-02	A2	Customer A, #100	1149.75	50.00	99.75	1000.00	Sales
5	Bank	2015-01-02	A2	Customer B, #101	574.88	25.00	49.88	500.00	Sales
6	Adj	2015-01-31	A3	Customer A, #102	229.95	10.00	19.95	200.00	Sales
7	Adj	2015-01-31	A3	St-Hubert	-23.00	-0.50	-1.00	-21.50	Meals
8	Adj	2015-01-31	A3	Car allowance: 1000 km x \$0.55	-550.00	-26.19	-49.89	-473.92	Car expense
9	Adj	2015-01-31	A3	Accrual (TO REVERSE)	343.05	0.00	0.00	343.05	Accrual
10	Bank	2015-01-31	1001	Minister of Revenue	-58.31	-58.31			GST
11	Bank	2015-01-31	1001	Minister of Revenue	-118.69		-118.69		QST

Figure 1: Book sheet showing how transactions are recorded

1	A	B	C	D	E	F	G	H	I	J	K	L	M
2		Bank				Adj				Total	Total	Total	Total
3	CODE	AMOUNT	GST	QST	NET	AMOUNT	GST	QST	NET	AMOUNT	GST	QST	NET
4	Accrual					343.05	0.00	0.00	343.05	343.05	0.00	0.00	343.05
5	Car expense					-550.00	-26.19	-49.89	-473.92	-550.00	-26.19	-49.89	-473.92
6	GST	-58.31	-58.31							-58.31	-58.31		
7	Meals					-23.00	-0.50	-1.00	-21.50	-23.00	-0.50	-1.00	-21.50
8	Opening	1000.00	0.00	0.00	1000.00					1000.00	0.00	0.00	1000.00
9	QST	-118.69		-118.69						-118.69		-118.69	
10	Sales	1724.63	75.00	149.63	1500.00	229.95	10.00	19.95	200.00	1954.58	85.00	169.58	1700.00
11	Total général	2547.63	16.69	30.94	2500.00	0.00	-16.69	-30.94	47.63	2547.63	0.00	0.00	2547.63

Figure 2: Trial Balance summarizing transactions from the Book

1	A	B	C	D	E	F	G	H
2	CODE	DATE	REF	DESCRIPTION	AMOUNT	GST	QST	NET
3	Accrual	2015-01-31	A3	Accrual (TO REVERSE)	343.05	0.00	0.00	343.05
4	Total Accrual				343.05	0.00	0.00	343.05
5	Car expense	2015-01-31	A3	Car allowance: 1000 km x \$0.55	-550.00	-26.19	-49.89	-473.92
6	Total Car expense				-550.00	-26.19	-49.89	-473.92
7	GST	2015-01-31	1001.00	Minister of Revenue	-58.31	-58.31		
8	Total GST				-58.31	-58.31		
9	Meals	2015-01-31	A3	St-Hubert	-23.00	-0.50	-1.00	-21.50
10	Total Meals				-23.00	-0.50	-1.00	-21.50
11	Opening	2015-01-01	A1	Opening balance	1000.00	0.00	0.00	1000.00
12	Total Opening				1000.00	0.00	0.00	1000.00
13	QST	2015-01-31	1001.00	Minister of Revenue	-118.69		-118.69	
14	Total QST				-118.69		-118.69	
15	Sales	2015-01-02	A2	Customer A, #100	1149.75	50.00	99.75	1000.00
16				Customer B, #101	574.88	25.00	49.88	500.00
17		2015-01-31	A3	Customer A, #102	229.95	10.00	19.95	200.00
18	Total Sales				1954.58	85.00	169.58	1700.00
19	(vide)	(vide)	(vide)	(vide)				
20	Total (vide)							
21	Total général				2547.63	0.00	0.00	2547.63

Figure 3: General Ledger showing the detail of transactions by CODE

Bookkeeping with Excel – Individual

	A	B	C	D	E	F
1					2724.63	
2	TYPE	DATE	REF	DESCRIPTION	AMOUNT	CODE
3	Bank	2015-01-01	A1	Opening balance	1000.00	Opening
4	Bank	2015-01-02	A2	Customer A	1149.75	Sales
5	Bank	2015-01-02	A2	Customer B	574.88	Sales
6	Adj	2015-01-31	A3	Customer A, #102	229.95	Sales
7	Adj	2015-01-31	A3	St-Hubert	-23.00	Meals
8	Adj	2015-01-31	A3	Car allowance: 1000 km x \$0.55	-550.00	Car expense
9	Adj	2015-01-31	A3	Accrual (TO REVERSE)	343.05	Accrual

Figure 4: Book sheet showing how transactions are recorded

	A	B	C	D
1	AMOUNT	TYPE		
2	CODE	Bank	Adj	Total général
3	Accrual		343.05	343.05
4	Car expense		-550.00	-550.00
5	Meals		-23.00	-23.00
6	Opening	1000.00		1000.00
7	Sales	1724.63	229.95	1954.58
8	Total général	2724.63	0.00	2724.63

Figure 5: Trial Balance summarizing transactions from the Book

	A	B	C	D	E
1	AMOUNT				
2	CODE	DATE	REF	DESCRIPTION	Total
3	Accrual	2015-01-31	A3	Accrual (TO REVERSE)	343.05
4	Total Accrual				343.05
5	Car expense	2015-01-31	A3	Car allowance: 1000 km x \$0.55	-550.00
6	Total Car expense				-550.00
7	Meals	2015-01-31	A3	St-Hubert	-23.00
8	Total Meals				-23.00
9	Opening	2015-01-01	A1	Opening balance	1000.00
10	Total Opening				1000.00
11	Sales	2015-01-02	A2	Customer A	1149.75
12				Customer B	574.88
13		2015-01-31	A3	Customer A, #102	229.95
14	Total Sales				1954.58
15	(vide)	(vide)	(vide)	(vide)	
16	Total (vide)				
17	Total général				2724.63

Figure 6: General Ledger showing the detail of transactions by CODE