

# BUSINESS ADVISOR SERVICE

试算表

会计期由: 01/01/1997 至: 15/02/2003

基本货币为: HKD

日期: 15/02/2003

组别编号	户口说明	期初余额	借方	贷方	期末余额
06051999	Cash On Hand	0.00	14,420.00	0.00	14,420.00
1000000001	Petty Cash	0.00	770.00	70.00	700.00
1000000013	Total: Bank Accounts	0.00	55,058.46	987.00	54,071.46
1000000020	Stock Inventory	0.00	0.00	0.00	0.00
1000000040	Provision for Bad Debts	0.00	0.00	0.00	0.00
1000000050	Tax Prepaid	0.00	0.00	21.00	-21.00
1000000060	Deposit	0.00	900.00	70.00	830.00
1000000100	Accounts Receivable	0.00	59,011.67	30,248.86	28,762.81
1000010005	Machine A	0.00	0.00	0.00	0.00
1000010010	Machine B	0.00	30.00	33.00	-3.00
1000011004	A/R - Client JP	0.00	0.00	0.00	0.00
1000020030	Furniture & Fixture	0.00	40.00	0.00	40.00
2000010010	Accounts Payable	0.00	10.00	225,520.00	-225,510.00
2000020010	Mortgage	0.00	0.00	20.00	-20.00
2000020020	Loan	0.00	0.00	0.00	0.00
3000010010	Profit & Loss Account	0.00	50.00	0.00	50.00
3000010020	Retained Earnings	0.00	0.00	100.00	-100.00
3000020010	Capital - Mr. Chan Tai Man	0.00	0.00	30,088.00	-30,088.00
3000020020	Capital - Miss Chan Shui Man	0.00	50.00	14,430.00	-14,380.00
3000030010	P/L of Project A	0.00	93.00	60.00	33.00
3000030020	P/L of Project B	0.00	30.00	0.00	30.00
4000010010	Sales	0.00	4,070.40	58,921.67	-54,851.27
4000030010	Sales Income - Project A	0.00	30.00	0.00	30.00
4000030020	Sales Income - Project B	0.00	0.00	2.00	-2.00
4000050010	Non-Sales Income	0.00	0.00	0.00	0.00
5000010010	Materials	0.00	0.00	0.00	0.00
5000010020	Labour	0.00	0.00	0.00	0.00
5000020010	Project A Cost	0.00	0.00	30.00	-30.00
5000020020	Project B Cost	0.00	0.00	0.00	0.00
5000050008	Opening Stock	0.00	0.00	0.00	0.00
5000050010	Purchase	0.00	225,500.00	36.00	225,464.00
5000050015	Closing Stock	0.00	0.00	0.00	0.00
5010010010	Expenses - Admin. Fee	0.00	850.00	239.00	611.00
5010010020	Salary	0.00	0.00	87.00	-87.00
5010020010	Expenses - Electricity	0.00	40.00	0.00	40.00
5010020020	Expenses - Stationery	0.00	10.00	0.00	10.00
<b>总计:</b>		0.00	360,963.53	360,963.53	0.00