

'Year' is required on first entry.

'Posting Reference' is filled in one the entry is posted to the ledger.

Date	Particulars	P.R.	Debit	Credit
01-Jan-12	Cash		10,000	
	Equipment		5,000	
	A/P			3,000
	Bank Loan			2,000
	S. Guy, Capital			10,000
	Opening Entry			
Jan-02	Miscellaneous Expense		100	
	HST Recoverable		13	
	Cash			113
	<i>Incurring a miscellaneous expense for the business</i>			
Jan-03	Cash		226	
	Sales			200
	HST Payable			26
	<i>Cash sales for the business.</i>			
Jan-04	HST Payable		26	
	HST Recoverable			13
	Bank			13
	<i>Remitted HST to the government.</i>			

Each entry should have a brief explanation.

DR will always equal CR!