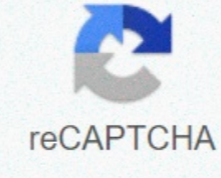




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Inferences worksheet 10

The financial statements show how companies have performed during a given accounting period, such as a month, a quarter or a year. Accounting worksheets help companies prepare these financial statements. Although not necessary, worksheets allow companies to see account balances and how adjusting entries would affect their records before preparing their financial statements. Companies generally do not share their informal accounting worksheets with investors or other external audiences. An accounting worksheet gives you a basis to check your calculations so you can see what the company's finished statements might look like and if something looks off before the end of the accounting period. Accounting worksheets show managers what a company's completed financial statements might look like. Worksheets could also be used to prepare interim financial statements. Managers can use this information to make decisions, such as purchasing equipment or hiring staff based on the company's performance. Accounting spreadsheets are typically 10-column spreadsheets with credits and debits for test balances, adjustments, adjusted test balances, income statements and balance sheets. Accountants can confirm whether accounting entries are obtained correctly by checking the formulas and calculations in the spreadsheet before preparing a company's official financial statements. The listing of the current balances of all company accounts is a starting point for preparing financial statements. Accountants may review balances to verify accuracy before making further calculations. This gives the accountant a head up as to whether something is looking before they start doing the calculations. Accountants can write any information they need to adjust balances before doing so. They can provide an in-depth assessment of a company's financial activity by explaining each adjustment for an account. Adjustments can be made for accrual accounting, depreciation or inventory adjustments, for example. Accounting worksheets show how adjusted entries would affect relevant accounts. Debits and credits should be equal, which would allow for an accurate adjustment of the test balance that would allow adjustment inputs to be included in the company's general ledger. If the books are not balanced, accountants can review the entries errors or omissions, and make any necessary corrections. Once an accountant has confirmed that the adjusted test balances are accurate, he or she can transfer all balances from income and expense accounts into the income statement columns on an accounting worksheet. They can then use this statement of results as the basis of their official financial statements. If the company has made a profit, the credits will outweigh the debits and the resulting net profit will be added to the balance sheet. If debits exceed credits, a net loss is recorded in the Balance sheet. All other account balances not included in the accounting spreadsheet earnings statement columns are also transferred to the balance sheet columns. These include account balances such as assets, liabilities and capital and the owner's draw. Accountants can then prepare the owner's capital statement, prepare the company's financial statements, and publish and post adjustment entries. A budget is a planning tool that allows households to project monthly income and expenses. Budget worksheets will help you manage current and recurring monthly expenses, for example by tracking expenses by comparing planned spending with actual spending. Like the checklist and the to-do list, the budget worksheets also serve as a roadmap to help people see the big picture and develop strategies to achieve specific long-term and short-term goals. Develop columns for revenue sources. Budget worksheets generally track income and expenses for monthly accounting cycles. For payments that are not received monthly, payments would be recalculated to establish the monthly amount for the purpose of completing the worksheet. Income may include wages received from sources such as full-time and part-time jobs, less tax; Self-employment and child support and child support. Create savings subcategory that fits your particular budget scenario. If you pay yourself first, which you should do, include a savings category on the worksheet to subtract your monthly savings from monthly income. Savings can include subcategory, such as retirement savings account allowances, in addition to a savings account for emergency funds. Establish categories of budget spreadsheets for recording the monthly costs of all household expenses. This will include sections such as mortgage or rent, property taxes, insurance costs, utility costs, telephone service, cable, transportation and expenses for other recurring household services. Establish classifications for all loans and credit cards you owe. Include a separate line for each credit card and include space to track total balances. Also include loan payments, such as those for student loans and auto loans. Plan for the unexpected. Some expenditures do not easily fit into estimates of monthly household spending they are not planned or occur on different accounting cycles, such as annual invoices. Unforeseen expenses are generally associated with professional health care, legal services, accounting, repair and maintenance services. An example of annual expenditure includes government costs for car tags and inspection. With a budget planner, you can go through bill payments without sweating and take control of your finances knowing where your money is going and how much you need to cover your expenses. Budgeting helps you become aware of your income and your expenses, expenses, you spend in a way that supports your financial goals instead of wondering where your money went at the end of the month. If you've never budgeted before — or haven't done it in a while — follow this guide. Here are the main steps to create your budget: identify and calculate your fixed expenses. Track expenses related to variable expenses. Build your savings. Eliminate the debt. First, learn the details of how to make a monthly budget that fits into your net income, and then use this budget spreadsheet to start tracking your money. Fixed Expenditures When it comes to budgeting, there are two categories of expenses: fixed and variable. Fixed expenditures do not change from month to month and are non-negotiable. This category includes absolute necessities — such as housing, health insurance and transportation — and often accounts for most of your budget. Don't miss: Tips for Taking the Fear of Housing Budgeting The most important part of your monthly budget is the money you spend on housing. Whether it's the cost of your rent or your mortgage, housing is probably your biggest monthly expense. Research by the Bureau of Labor Statistics has found that Americans spend an average of \$17,000 to \$18,000 on housing per year, which ranges from \$1,417 to \$1,500 per month. If you own your home, you should also include the cost of your property tax when budgeting housing costs. Staying Healthy Health Insurance is not free, so you should include the cost of health care in your budget planner. Health care costs include your health insurance premiums if you are not covered by work — or supplement your coverage with private market insurance — as well as health care costs not covered by insurance and all the money you spend on co-payments and deductibles. The amount you spend on health care depends on your age, prescription medication and the cost of your insurance premiums. On average, people aged 65 to 74 spend the most — \$5,956 per year, or more than \$496 per month, according to the SBL. Those aged 55 to 64 are not far behind, spending an average of \$4,958 per year, or about \$413 per month. Learn how to manage your money: The first thing you should do with every paycheck transport Unless you are among the lucky few who can ride a bike or walk anywhere you need to go, budgeting for transportation is almost as essential as budgeting for housing. Depending on your situation Transportation costs may include a monthly subway pass, car payment, fuel or vehicle rental costs. When budgeting for transportation, keep in mind that some components of this category are considered fixed, such as car payments, while others vary, such as gasoline. Overall, transportation costs Americans an average of about \$9,000 per year, or the equivalent of \$750 per month. Related: Choose the Bank Account for You Variable Expenditures Unlike fixed expenses, the variable components of your budget will vary from month to month depending on your lifestyle. Some variable expenses are absolutely necessary, such as food costs, while others are considered discretionary expenses, such as entertainment. Creating a budget will prevent you from spending too much on discretionary spending to get enough money for necessities. Food and grocery No follow-up of expenses is complete without a category for food costs. Accounting for groceries is an essential part of the budget process, and should also include visits to the outside and restaurant. Don't forget the food expenses you don't have — like the latte you paid in cash; they can amount to a significant amount of expenses in a year. Baby boomers in Generation X and early baby boomers spend the most on average on food, according to the SBL — probably because of the larger size of household families than millennials. People aged 35 to 54 spend more than \$8,000 a year on food, averaging \$667 per month. Check out: Insider Grocery Shopping Hacks That will save you money Utilities Although some utilities - like your phone, internet and cable bill - are fixed, a lot of lag from month to month depending on the season. Gas and electricity bills, for example, will fluctuate when you turn off your air conditioner in the summer or water heater in the winter. Other utility costs to consider include water and waste services. The BLS reported that utilities cost Americans an average of nearly \$4,000 per year or \$333 per month. Entertainment and other extras Living on a budget doesn't mean you're not allowed to have fun, so include entertainment expenses in your budget model so you can maintain balanced spending habits. The average entertainment expense for the American is approximately \$2,700 per year, which is \$225 per month. Your discretionary spending may include movies, amusement parks, concerts or other activities that you spend money on just for fun. Other expenses that will probably work their way into your budget include personal care expenses, such as personal hair care and clothing. On average, personal care clothing and supplies cost \$2,430 per year, just north of \$200 per month. Although you may not spend the same amount each year Setting aside a personal care allowance ensures you have the funds you need when you make a purchase. You should also make room in your budget for fitness, even if it's a discount gym membership because staying healthy can save you money over time. Building Savings and Eliminating Debt One of the greatest benefits of money management is getting overall financial health because you plan your spending to align yourself with your financial goals. With this in mind, saving for the future to become financially secure is essential for any When it comes to retirement, start setting goals and save as soon as possible. Online investment firm Fidelity, for example, tells you that you have 10 times your annual income saved by the time you reach retirement age — however, more than half of Americans will retire. The easiest way to set aside money is to contribute to an individual or 401k retirement account. In your monthly budget, deduct this money from your monthly income immediately so you don't think twice before spending that money instead. Consider automating your savings as part of your plan to create better cash habits. Finally, you need to budget for debt reduction and eventual debt elimination. The vast majority of Americans have a mortgage, student debt, credit card debt or all three. Just like you do for retirement savings, set aside a percentage of your income as soon as you get your paycheck to put out any debt you may have. This same strategy can help you create an emergency fund in addition to your retirement savings that will act as a safety net in the event of illness, job loss or any other financial crisis. Next: Easier-to-use models of budget models

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