

# General Journal

Date	Description	Account	Price	Debit	Credit	Balance
2014-01-01	Opening balance					<u>-C\$100.00</u>
		Assets:Current Assets:CAD Cash	C\$1.00	<u>C\$100.00</u>		
		Equity:Opening Balances	C\$1.00		<u>C\$100.00</u>	
2014-01-01	Opening balance (1 CAD = 1 USD)					<u>-US\$100.00</u>
		Assets:Current Assets:US Cash	US\$1.00	<u>US\$100.00</u>		
		Trading:CURRENCY:CAD	C\$1.00	<u>C\$100.00</u>		
		Equity:Opening Balances	C\$1.00		<u>C\$100.00</u>	
		Trading:CURRENCY:USD	US\$1.00		<u>US\$100.00</u>	
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<b>Total Credits</b>						<b>US\$100.00</b>
<b>Total Credits</b>						<b>C\$100.00</b>

## Cash Flow - 2014-01-01 to 2014-12-31

### Selected Accounts

- [Assets](#)
- [Assets:Current Assets](#)
- [Assets:Current Assets:CAD Cash](#)
- [Assets:Current Assets:US Cash](#)

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Money into selected accounts comes from

[Equity:Opening Balances](#) C\$150.00

[Trading:CURRENCY:USD](#) C\$50.00

Money In **C\$200.00**

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Money out of selected accounts goes to

Money Out **C\$0.00**

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Difference **C\$200.00**

**Exchange rate**

US\$1.00 C\$1.00