

JOURNAL ENTRIES

Journal Entries are the first step in accounting cycle. It is used to record all the business transactions.

Process

Identifying transactions → Analysing transactions → Making Journal Entries

RULES OF DEBIT AND CREDITS

Debit Entry : Increase Asset /
Prepaid Acc. and Decreases
Liabilities & Equity

Credit Entry : Increases
Liabilities/Equity and
decreases assets / Prepaid

Debit all Expenses and
Losses and Credit all income
and gains

:: RULES OF JOURNAL ENTRIES ::

A Journal Entry must affect at least two accounts.
One to be debited and another to be credited and
also total of debit should be equal to total credits

e F i n a n c e
M a n a g e m e n t . c o m

All Soil Journal Entries Guide

Lloyd's Register Foundation

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the Lloyd's Register Foundation text.

All Soil Journal Entries Guide:

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Hsai-Yang Fang,2013-06-29 More than ten years have passed since the first edition was published During that period there have been a substantial number of changes in geotechnical engineering especially in the applications of foundation engineering As the world population increases more land is needed and many soil deposits previously deemed unsuitable for residential housing or other construction projects are now being used Such areas include problematic soil regions mining subsidence areas and sanitary landfills To overcome the problems associated with these natural or man made soil deposits new and improved methods of analysis design and implementation are needed in foundation construction As society develops and living standards rise tall buildings transportation facilities and industrial complexes are increasingly being built Because of the heavy design loads and the complicated environments the traditional design concepts construction materials methods and equipment also need improvement Further recent energy and material shortages have caused additional burdens on the engineering profession and brought about the need to seek alternative or cost saving methods for foundation design and construction

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