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

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All Soil Journal Entries Guide

J. Richard Blanchard, Lois Farrell

All Soil Journal Entries Guide:

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