

How a journal entry works in accounting

| 1 Date | 2 Account and description | 3 Account reference | 4 Debit | 5 Credit |
|-----------|---|------------------------|------------|-------------|
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1 Date

Document the exact date of the transaction for each journal entry.

2 Account information

Include the account name and account number (if applicable) for every account involved in the transaction.

3 Reference number

Record a reference number to make it easier to look up transactions in your system.

4 Debit or credit amounts

Document how much your business was paid for the transaction or how much they paid for goods and services.

5 Description

Include a clear description of the transaction to help track discrepancies and reduce the risk of potential errors.

How To Do A Journal Entry

Xiaolong Qi



How To Do A Journal Entry:

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