

DOUBLE-ENTRY BOOKKEEPING

DOUBLE-ENTRY BOOKKEEPING | SINGLE-ENTRY BOOKKEEPING

DEBITS & CREDITS

ASSETS = LIABILITIES + EQUITY

ASSETS	LIABILITIES
	EQUITY

DEBIT: ASSETS, LIABILITIES, EQUITY, REVENUE, EXPENSES, DIVIDENDS
 CREDIT: LIABILITIES, EQUITY, REVENUE, ASSETS, EXPENSES, DIVIDENDS

JOURNAL ENTRY

March 1, 2021
Cash 1,000
 Service revenue 1,000
 No record of cash for service received

SAMPLE JOURNAL ENTRY | COMPOUND JOURNAL ENTRY

JOURNALING (Double-Entry) | General Journal

ACCOUNTING JOURNALING | Special Journal

ADJUSTING ENTRIES

Categories of items that are usually adjusted

REVERSING ENTRIES

Reversing Entries: Reversing Entries | Reversing Entries | Reversing Entries

CLOSING ENTRIES

1
2

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Didier Musso



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