

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 Accounting Journal Entries

Vinod Kumar (Educator)



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Algebra Equations & Answers Pamphlet Master,2014-07-17 This Accounting study guide is created by Pamphlet Master for students everywhere This tool has a comprehensive variety of college and graduate school topics subjects which can give you what it takes to achieve success not only in school but beyond Included in the pamphlet are Accounting Cycle Depreciation An Overview Accounting Equation Accrual Basis Accounting Balance Sheet Income Statement An Overview Statement of Cash Flows An Overview Statement of Cash Flows An Overview Accounts Receivable **Accounting & Financial Management for Tourism** Mr. Rohit Manglik,2023-07-23 Financial planning budgeting and reporting for tourism and hospitality businesses **FUNDAMENTALS OF ACCOUNTING FOR CPT** P. MOHANA RAO,2012-05-18 This book develops conceptual understanding of the fundamentals of financial accounting which play a crucial role in laying the foundation of commerce and accountancy courses in general and CPT in particular Dexterously organized to suit the requirements of CPT aspirants the text presents a step by step analysis of the basic concepts of accountancy in a comprehensive but in an easy to grasp manner The text begins with discussing the meaning and scope of accounting and moves on by elaborating on different accounting standards policies and the procedures followed in accounting It also discusses ledger trial balance cash book and bills of exchange or promissory notes in the subsequent chapters Apart from discussing the various types of accounts such as partnership accounts and company accounts this text explains debentures and inventories in a simple and lucid style Specifically meant for the prospective examinees of the Common Proficiency Test CPT conducted by the Institute of Chartered Accountants of India ICAI this text should also prove valuable to undergraduate students of commerce and management **SALIENT FEATURES** Provides bird s eye view in each chapter for a quick understanding of the concept Includes keywords and summary at the end of each chapter Incorporates Multiple Choice Questions with their answers useful for CPT Provides model test papers objective type questions and subject in nutshell in Appendices **Accounting for Investments, Volume 1** R. Venkata Subramani,2009-06-02 The 2008 financial crisis highlighted the need for responsible corporate governance within financial institutions The key to ensuring that adequate standards are maintained lies with effective accounting and auditing standards Accounting for Investments Equities Futures and Options offers a comprehensive overview of these key financial instruments and their treatment in the accounting sector with special reference to the regulatory requirements The book uses the US GAAP requirements as the standard model and the IFRS variants of the same are also given Accounting for Investments starts from the basics of each financial product and defines the product analyses the structure of the product evaluates its advantages and disadvantages describes the different events in the trade cycle elaborates on the accounting entries related to these events The author also explains how the entries are reflected in the general ledger accounts thus providing a macro level picture for the reader to understand the impact of such accounting Lucidly written and informative Accounting for Investments is a comprehensive guide for any

professional dealing with these complex products It also provides an accessible text for technology experts who develop software and support systems for the finance industry

Accounting Information Systems Arline A. Savage, Danielle Brannock, Alicja Arnold, 2025-10-21 Written by an author team uniquely composed of educators and practitioners Accounting Information Systems 2nd Edition offers a modern approach that helps students understand how course concepts are applied in the workforce and why developing these skills are so important By incorporating their own experience and showcasing real world applications through features like Sample LinkedIn Job Posts and Featured Professional spotlights the authors connect course concepts to industry allowing for greater understanding while helping students see the different opportunities a career in AIS can provide Accounting Information Systems also focuses on teaching students how to make informed business decisions through case based learning and data analysis applications Students work through Julia's Cookies a flexible running case with data sets and questions in Tableau and Excel that helps them understand how various systems come together to support a business and how those systems evolve Integrated analysis questions that take a tool agnostic approach are also available to promote critical thinking and communication skills With a practical perspective and high quality bank of assessments and practice opportunities this text has been written to help inspire and prepare the next generation of accounting professionals

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