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Lesson: Debits  
and Credits

Accounting for

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Debits and

Credits / Assets

= Liabilities +

Equity Basic

Journal Entry

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Credits*

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Trial Balance  
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and credits* Bank  
Reconciliation**

~~The TRIAL  
BALANCE~~

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~~General Journal~~

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is an accounting tool normally used to keep the complete and accurate record of all the business transactions and entries for a mentioned period of time in an organized manner for record keeping purpose.

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In short, the general journal template chronologically stores and contains all the journal entries of a business transactions and events in a specific place to keep proper track of financial

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Accounting transactions and  
dealings of the  
General Journal  
business or  
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company.

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~~5 General~~

~~Journal~~

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journal

template, you

can get your



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hands on a file containing an accounting journal list sample. The template contains original and suggestive headings and content written by professional writers. The template can be

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used to make a list of all the transactions occurring in the organization.

The template is fully editable and printable.

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Details

available in a  
general journal  
enable the

company or

business to make

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financial  
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statements and  
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reports

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accurately. More  
details about  
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template.

General journal  
is generally  
used to record  
financial  
transactions and  
other relevant

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entries prior to posting the ledger in individual accounts.

Journal is widely used by companies, business organizations and individual business owners who record their transactions via

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double entry  
bookkeeping  
system.

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journals are

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journals with company's detail financial transaction.

This transaction is recorded in a general journal or one of the special journals for the most active accounts. The most common specialized journals are

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Sales Journal,  
Purchase Journal  
and Cash  
Journal.

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The general

journal is an

accounting

journal used to

record journal



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Accounting for all types of transactions. Many companies use this journal exclusively to record all of their journal entries in the entire accounting system. There are pros and cons to this

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Accounting as it tends to make the journal extremely large and is difficult to search.

~~General Journal~~

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Although you're already provided

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A general journal in your practice kit, it is still best to download a General Journal Form Template so that you'll use up all the forms that came with it. You may also want to download an accounts receivable

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above. Step 2.  
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An accounting  
journal is an  
accounting  
worksheet that

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allows you to track each of the steps of the accounting process, side by side. This accounting journal template includes each step with sections for their debits and credits, and pre-built formulas

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to calculate the total balances for each column.

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Double entry  
bookkeeping is  
the most common  
method of  
general journal  
accounting.



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Every business transaction is done by an exchange between two accounts.

There are two equal and opposite accounts for all the transactions, namely credit and debits.

Hence, when a

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transaction records in a journal, it debits one account and credits the other.

~~General Journal  
in Accounting  
Definition,  
Examples, Format~~

An accounting  
template will

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process of  
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managing your  
Template For  
business. These  
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are available  
for you to  
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for your own  
personal  
development or  
business, and to  
teach or train  
others. The

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mainly in PDF,  
Excel and Word  
format.

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The accounting  
journal is an  
accounting  
worksheet that  
allows you to

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take each of the steps from your trial balance to the financial statements - the balance sheet and income statement. This accounting journal template includes sections for their debits and credits, and pre-

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built formulas  
to calculate the  
total balances  
for each column.

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template. Since  
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essential your

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make their  
database of all  
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entries in  
present-day  
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is an Enterprise  
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enables the  
organization to  
utilize it for  
the coordinating  
use and for the  
transactions  
database of  
administration  
operations a  
company may  
have.

~~Accounting~~

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Journal

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journals are

journals with

company's detail

financial

transaction.

This transaction

is recorded in a

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general journal  
or one of the  
special journals  
for the most  
active accounts.

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Without proper  
journal entries,  
companies'  
financial  
statements would

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be inaccurate  
and a complete  
mess. template  
will help you  
construct  
properly  
formatted  
journal entries  
and provide a  
guideline for  
what a general  
ledger General  
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General Ledger (GL) is a record of all past transactions of a company, organized by accounts.

General Ledger (GL) accounts contain all debit and credit transactions affecting them.

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Excel journal templates are to be used to calculate the total expenditure by making use of the inbuilt Excel formulae which are useful

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for various  
complex  
calculations. In  
the journal you  
have to enter  
the amount that  
you are  
requesting for  
or have already  
spent. The  
amount has to be  
written along  
with the items  
it was spent on.



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A general ledger

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Accounting is used by the accountants to transfer the general journal transactions of the organization into the general ledger in order to make the profit & loss, income statement, balance sheet as

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