

### DOUBLE-ENTRY BOOKKEEPING

DOUBLE-ENTRY BOOKKEEPING | SINGLE-ENTRY BOOKKEEPING

### DEBITS & CREDITS

ASSETS = LIABILITIES + EQUITY

ASSETS	LIABILITIES	EQUITY
<ul style="list-style-type: none"> <li>Accounts Receivable</li> <li>Inventory</li> <li>Prepaid Expenses</li> <li>Property, Plant, and Equipment</li> <li>Intangible Assets</li> </ul>	<ul style="list-style-type: none"> <li>Accounts Payable</li> <li>Notes Payable</li> <li>Long-Term Debt</li> <li>Deferred Tax Liabilities</li> </ul>	<ul style="list-style-type: none"> <li>Common Stock</li> <li>Retained Earnings</li> <li>Accumulated Other Comprehensive Income</li> </ul>

### JOURNAL ENTRY

March 1, 2021  
Cash 1,000  
    Service Revenue 1,000  
    To record receipt of cash for services rendered.

SAMPLE JOURNAL ENTRY | COMPOUND JOURNAL ENTRY

JOURNALING (Double-Entry Bookkeeping) | General Journal

ACCOUNTING JOURNALING | Special Journal

### ADJUSTING ENTRIES

Categories of items that are usually adjusted:

- Accruals
- Deferrals
- Depreciation
- Amortization

### REVERSING ENTRIES

Reversing entries are used to reverse the adjusting entries made at the end of the previous period.

Reversing Entries | Reversing Entries | Reversing Entries | Reversing Entries

### CLOSING ENTRIES

1. Close Revenue and Expense accounts to Retained Earnings.

2. Close Dividends to Retained Earnings.

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# Entry Level Accounting Study Guide

**S Ashworth**



## **Entry Level Accounting Study Guide:**

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[Resources in Education](#) ,1982 **Entry Level Accounting** Shahida Habib, 2025-07-04 Importance of acing the interview for an entry level accounting job Understand how a strong performance in your interview can kick start your career in accounting Overview of the book s contents and how it can help the reader This guide offers a detailed and comprehensive compilation of interview questions ensuring thorough preparation for entry level accounting interviews Covering comprehensively all areas an interviewer can ask questions this book equips you with the insights and strategies needed to succeed and build confidence as you embark on your accounting career journey **The National Guide to Educational Credit for Training Programs** American Council on Education, 2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies **Wiley CPA Examination Review, Outlines and Study Guides** Patrick R. Delaney, 2001-05-31 Co authored by CPA exam gurus Patrick Delaney the *Wiley CPA Examination Study Guides* are the most widely used resource in the CPA preparation market This thorough paperback volume is published annually and reviews all four parts of the CPA exam with many questions taken directly from previous CPA exams including new question formats [Resources in Vocational Education](#) ,1979 **Business Education Forum** ,1986 [Catalog of Copyright Entries. Third Series](#) Library of Congress. Copyright Office, 1977

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