

General Journal

General Journal Sheet

Sheet No: 15

Date	Account	Ref.	Debit	Credit
2019				
Nov 30	Depreciation expense	GL810	4,000	
	Accumulated depreciation	GL280		4,000
	To record depreciation for November			
Nov 30	Bad debt expense	GL840	1,500	
	Allowance for doubtful accounts	GL120		1,500
	To allow for doubtful accounts at the month end			

Journal Entry Accounting

ANATH LEE WALES



Journal Entry Accounting:

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Bookkeeping and Accounting Fayette Herbert Elwell, James V. Toner, 1926

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comprehensive guide designed to equip you with the knowledge and skills necessary to navigate the intricacies of accounting. This book takes you on a journey through the foundations of accounting starting with an exploration of essential Accounting Terms and the universally recognized Generally Accepted Accounting Principles (GAAP). With a clear understanding of these concepts, you will gain confidence in your ability to interpret and analyze financial data. Delve deeper into the world of accounting as you discover the power of Double Entry Accounting and the crucial concepts of Debits and Credits. Through practical examples and clear explanations, you will grasp the fundamental principles that form the backbone of accurate financial record keeping. Journal Entries, Accounts Payable, and Accounts Receivable are vital components of the accounting process, and this book provides a detailed examination of each. Learn how to accurately record and track financial transactions, ensuring a clear and comprehensive financial picture. Financial Statements and Transaction Analysis hold the key to understanding a company's financial performance. With this book as your guide, you will gain the skills to interpret these statements, analyze financial data, and make informed decisions that drive business success. Job Costing and the Cost of Goods Sold are essential aspects of managing costs and profitability. By mastering these concepts, you will gain valuable insights into how businesses allocate costs and determine the true value of their products or services. Bookkeeping, Inventory, and Depreciation are critical elements of maintaining accurate financial records. Discover the best practices for recording transactions, tracking inventory, and understanding the impact of depreciation on a company's assets. Furthermore, this book sheds light on the distinction between Managerial Accounting and Financial Accounting, allowing you to appreciate the unique roles they play in providing insights for decision making and meeting regulatory requirements. In the digital age, Accounting Software has become an indispensable tool for professionals. This book explores various accounting software options, their features, and how to leverage them to streamline financial processes and improve efficiency. Finally, gain mastery over the art of Budgeting and learn how to plan, control, and monitor financial resources effectively. With the principles and techniques outlined in this book, you will be equipped to set realistic financial goals and achieve sustainable growth for your business. Accounting for Professionals is your comprehensive companion in the world of accounting, providing a clear and engaging exploration of essential topics. Whether you are a student, aspiring professional, or business owner, this book will empower you with the skills and knowledge to excel in the realm of accounting and financial management.

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