

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			

What Is A General Journal In Accounting

Elaine Marmel,Diane Koers



What Is A General Journal In Accounting:

General Journal Journals For All, 2016-10-19 General Accounting Journal 100 Pages 8 5 Inches By 11 Inches Manage Your Accounts and Finances Record And Track Debits and Credits Income Expenses Get A Copy Today Journal of Accountancy, 1927 Accountants' Handbook, Financial Accounting and General Topics D. R. Carmichael, Lynford Graham, 2012-06-05 This highly regarded reference is relied on by a considerable part of the accounting profession in their day to day work This comprehensive resource is widely recognized and relied on as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants auditors bankers lawyers financial analysts and other preparers and users of accounting information The new edition reflects the new FASB Codification and includes expanded coverage of fair value and guidance on developing fair value estimates fraud risk and exposure healthcare and IFRS General Journal Arena Pink, 2019-06-24 This is General Journal Book The general journal is one of the books of accounts which records every business transaction relating to all the accounting items There are space for Date Description Account Debit Credit Page Come with Chart of accounts is a list of account names with corresponding account numbers Checking Account Ledger Accounting Ledger Daily Records Every Business Transaction Before It Flows To The Classification of Transactions In Accountancy First Accounting Book Before General Ledger Size 8 5 x11 NOTE Differences Between GENERAL JOURNAL vs GENERAL LEDGER The general journal is a catch all book of accounts where initial entry of the business transaction is recorded for the first time in chronological order making general journal an excellent place to review accounting transactions The general ledger is more of a summary at the account level of every business transaction which comes from various journals containing chronological accounting entries This information entered into the journal and summarised into the ledger is then aggregated further into a trial balance which is used to generate the financial statements of the business entity GENERAL JOURNAL vs GENERAL LEDGER Comparison Table 1 Meaning Journal is the first entry of financial transaction that is rightly summarized and recorded as per the double entry system Ledger is recorded from the journal in a T format and is the source of trial balance income statement and balance sheet 2 Which is more important Journal is more important than ledger because if it is done wrong ledger can't be done right Ledger is dependent upon the correctness of a journal because if the journal is recorded right the ledger will follow along 3 Format The format of a journal is simple and we include date particulars ledger folio debit amount and credit amount The format of the ledger is T format where we use date particulars and amount in each side 4 Label Journal is called book of original entry Ledger is called book of second entry 5 An act of recording The act of journaling is called journalizing The act of ledgering is called posting 6 How is the entry recorded In a journal the entry is recorded as per the date of the transaction In ledger the entry is recorded account wise 7 Narration In a journal the narration is must to understand the nature of entry In ledger the narration is optional 8 Necessity of balancing Balancing is not required in journal Balancing is mandatory in

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