



|                                                                |                                   |
|----------------------------------------------------------------|-----------------------------------|
| * Two accounts affected by the error                           | Stationery and Packing Material   |
| •Are the accounts in the GENERAL LEDGER? or                    | GL                                |
| •Are the accounts in the SUBSIDIARY LEDGER?                    |                                   |
| •Determine which account was INCORRECTLY debited or credited   | Packing Material (incorrectly Dr) |
| •Determine which accounts SHOULD HAVE BEEN debited or credited | Stationery (should Dr)            |
| •Enter the correcting entry in the GJ                          |                                   |

| Doc No | Details             | Fol | Debit | Credit | Debtors Control |        | Creditors Control |        |
|--------|---------------------|-----|-------|--------|-----------------|--------|-------------------|--------|
|        |                     |     |       |        | DEBIT           | CREDIT | DEBIT             | CREDIT |
| JV No  | Stationery          | N20 | 500   |        |                 |        |                   |        |
|        | Packing Materials   | N29 |       | 500    |                 |        |                   |        |
|        | Correction of Error |     |       |        |                 |        |                   |        |

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# Grade Accounting General Journal

**Jianjun Gao**



**Grade Accounting General Journal:**

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