

Using a General Journal

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Step 1 of 12

In this lesson, you will learn about an accounting Journal. While T-accounts are great for understanding when to debit or credit accounts, recording all of our business transactions on them would get needlessly messy.

A journal lists all of our transactions ordered by date. Most recent transactions are at the bottom.

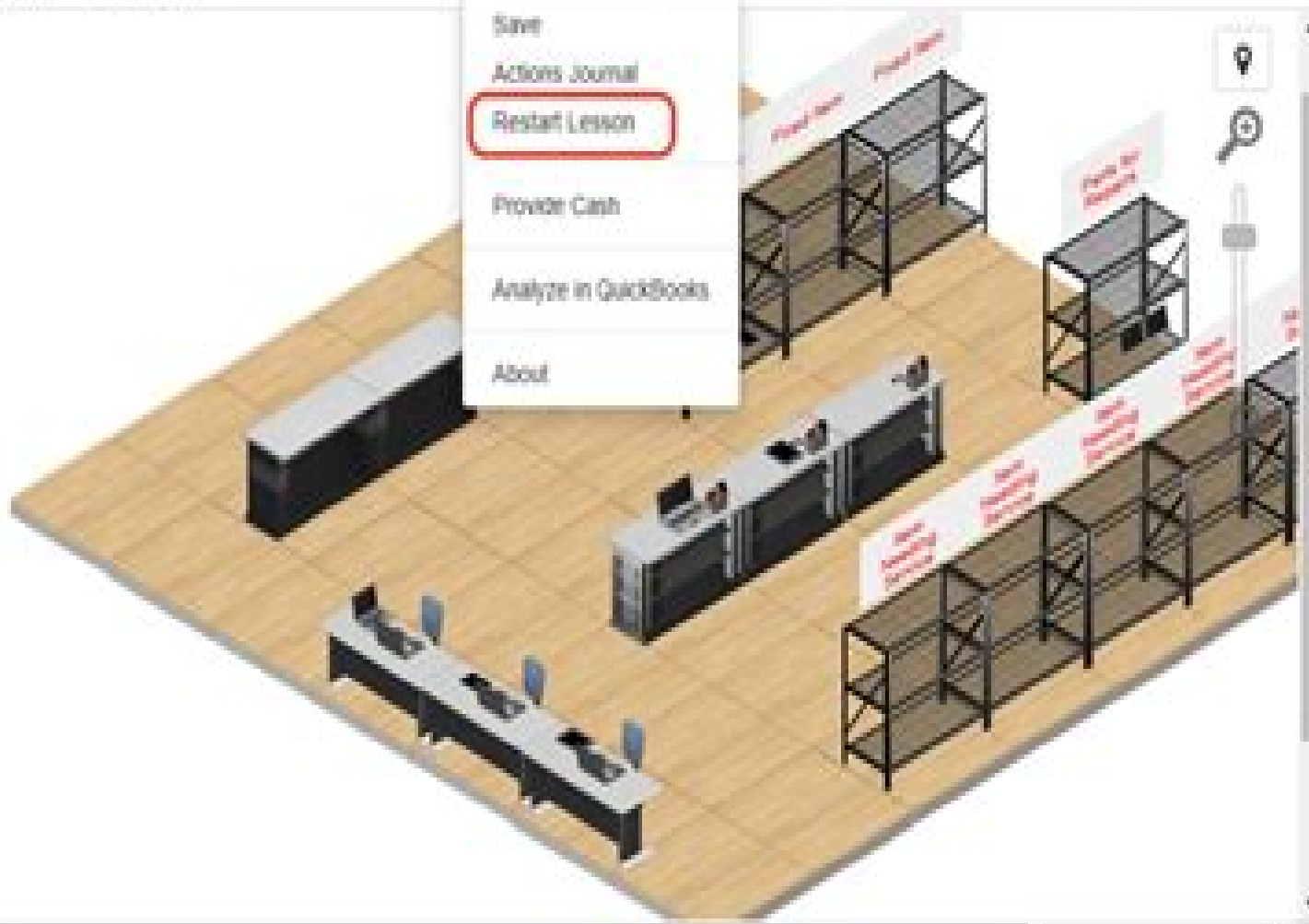
For each transaction, both the debit and credit accounts and amounts are recorded. Our journal is a General Journal where all transactions are recorded in just two amount columns.

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