

## How a journal entry works in accounting

| 1<br>Date | 2<br>Account and description                        | 3<br>Account reference | 4<br>Debit | 5<br>Credit |
|-----------|-----------------------------------------------------|------------------------|------------|-------------|
| April 1   | Purchase of custom stickers by CoolKidz Inc. - Cash | CK180                  | \$1,000    | \$1,000     |
| April 3   | Office Supplies - Cash                              | AW350                  | \$500      | \$500       |

### 1 Date

Document the exact date of the transaction for each journal entry.

### 2 Account information

Include the account name and account number (if applicable) for every account involved in the transaction.

### 3 Reference number

Record a reference number to make it easier to look up transactions in your system.

### 4 Debit or credit amounts

Document how much your business was paid for the transaction or how much they paid for goods and services.

### 5 Description

Include a clear description of the transaction to help track discrepancies and reduce the risk of potential errors.

# Journal Entry Example

**Yicheng Fang**



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## **Table of Contents Journal Entry Example**

1. Understanding the eBook Journal Entry Example
  - The Rise of Digital Reading Journal Entry Example
  - Advantages of eBooks Over Traditional Books
2. Identifying Journal Entry Example
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Journal Entry Example
  - User-Friendly Interface
4. Exploring eBook Recommendations from Journal Entry Example
  - Personalized Recommendations
  - Journal Entry Example User Reviews and Ratings
  - Journal Entry Example and Bestseller Lists
5. Accessing Journal Entry Example Free and Paid eBooks
  - Journal Entry Example Public Domain eBooks
  - Journal Entry Example eBook Subscription Services
  - Journal Entry Example Budget-Friendly Options
6. Navigating Journal Entry Example eBook Formats

- ePub, PDF, MOBI, and More
- Journal Entry Example Compatibility with Devices
- Journal Entry Example Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Journal Entry Example
  - Highlighting and Note-Taking Journal Entry Example
  - Interactive Elements Journal Entry Example
- 8. Staying Engaged with Journal Entry Example
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Journal Entry Example
- 9. Balancing eBooks and Physical Books Journal Entry Example
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Journal Entry Example
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Journal Entry Example
  - Setting Reading Goals Journal Entry Example
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Journal Entry Example
  - Fact-Checking eBook Content of Journal Entry Example
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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