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Income Transaction in the Bank Ledger. Looking at our bookkeeping example for the Income journal we see that the first line is the debit entry for the Bank Account so we must find the ledger account page for the Bank.; The entry must go on the debit side (left-hand column) of the Bank ledger page

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because the journal says it is the debit entry.

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entails: Prepare source documents for all transactions, operations, [...]

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Accounting and Records, Page 1 of 2  
Cash-basis Accounting Single-entry record keeping Double-entry record keeping Accrual-basis Accounting These each have merit, purpose, and applicability. The business type/purpose and size and the ownership structure will determine which accounting method and record keeping system is

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13. Fundamentals of Accounting 1.05  
BOOK KEEPING Book Keeping is a part of accounting and is concerned with recording financial transactions and events in the books of accounts following accounting concepts and

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principles. Thus, Book Keeping is concerned with:

- Identifying financial transactions and events;
- Measuring them in terms of ...

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In other words the book keeping may be defined as an activity concerned with

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the recording of financial data relating to business operations in an orderly manner. Book keeping is the recording phase of accounting. Accounting is based on an efficient system of book keeping. Accounting is the analysis & interpretation of book keeping records.

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December 31. Prepare statement of retained earnings equity at the end of December 31.

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economic entity's financial transactions. Effectively communicating this information is key to the success of every business. Those who rely on financial information include internal users, such as a company's managers and employees, and ...

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keeping the accounting equation constantly in balance. This process is called double-entry bookkeeping. Double-entry bookkeeping records both sides of a transaction — debits and credits — and the accounting equation remains in balance as transactions are recorded. For example, if a transaction decreases cash ...

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accounts for a small business: Cash. It doesn't get more basic than this. All your business transactions pass through the Cash account, which is so important that often bookkeepers actually use two journals, Cash Receipts and Cash Disbursements, to track the activity. Accounts Receivable. If your company ...

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events regardless of when the cash transaction occurs.

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