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## Double Entry Accounting

### Cash Purchase of Equipment

Account	Debit	Credit
Cash	--	\$250,000
Equipment	\$250,000	--

### Credit Purchase of Inventory

Account	Debit	Credit
Inventory	\$50,000	--
Accounts Payable	--	\$50,000

### Credit Sale to Customer

Account	Debit	Credit
Accounts Receivable	\$20,000	--
Cash	--	\$20,000

### Equity Issuance for Cash

Account	Debit	Credit
Cash	\$1,000,000	--
Common Stock	--	\$1,000,000

# Double Entry Journal Example Accounting

**Karin Nielsen-Saines**



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**Basic Accounting** George Edward Bennett,1925 , **NCERT Accountancy Class 11 Bihar Board** Dr. S. K. Singh,Shailesh Chauhan,2024-05-20 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 10A Accounting for Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Statement Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 24 Introduction to Computer and Accounting Information System AIS 25 Applications of Computer in Accounting 26 Accounting and Database System Project Work

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