How a journal entry works in accounting

1 Date	2 Account and description	3 Account reference	4 Debit	5 Credit
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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.

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