

How a journal entry works in accounting

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

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