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Journal Entries are the building blocks of accounting, from reporting to auditing journal entries (which consist of Debits and Credits). Without proper journal entries, companies' financial statements would be inaccurate and a complete mess.

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## **Journal Entries - Guide to Understanding Journal Entries ...**

The journal entry can consist of several recordings, each of which is either a debit or a credit. The total of the debits must equal the total of the credits, or the journal entry is considered unbalanced. Journal entries can record unique items or recurring items such as depreciation or bond amortization.

## **Journal entry - Wikipedia**

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## **The Encyclopedia of Journal Entries: May, Gordon S ...**

The process to prepare a journal entry or in other words make a journal entry from scratch is divided into 4 different steps. Example and Explanation – Steps to

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Prepare a Journal Entry Example - Unreal  
Corp. is a local business that decides to  
buy furniture for 5,000 in cash.

### **How to Prepare a Journal Entry? (Steps) - AccountingCapital**

Accounting Journal Entries Journal  
Entries Examples. The accounting  
journal entries on this page will show  
you what journal entries look like, how  
they affect the business bookkeeping  
and how you can use them for your  
benefit. The examples further down this  
page represent the typical types of  
transactions that most small businesses  
carry out.

### **Accounting Journal Entries Examples**

The entries in this section are authored  
by Rouben Paul Adalian. They appear in  
the Encyclopedia of Genocide, Israel W.  
Charny, editor-in-chief, Santa Barbara,  
California: ABC-CLIO, 1999.

### **Encyclopedia Entries on the**



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**Armenian Genocide**

The word diary comes from the Latin diarium ("daily allowance," from dies "day"). The word journal comes from the same root (diurnus "of the day") through Old French jurnal (modern French for day is jour).. The earliest use of the word refers to a book in which a daily record was written was in Ben Jonson's comedy Volpone in 1605.. History. The oldest extant diaries come from Middle Eastern ...

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