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The Business Owner's Guide to Accounting and Bookkeeping
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any other debt on the books.

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There are two main methods of accounting (or bookkeeping): Accrual method; Cash method; The accrual method of accounting is the preferred method because it provides:.. a more complete reporting of the company's assets, liabilities, and stockholders' equity at the end of an accounting period, and a more realistic reporting of a company's revenues, expenses, and net income for a specific time ...

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General Ledger Accounting | Double Entry Bookkeeping
The primary bookkeeping record in single-entry bookkeeping is

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the cash book, which is similar to a checking account register (in UK: cheque account, current account), except all entries are allocated among several categories of income and expense accounts. Separate account records are maintained for petty cash, accounts payable and receivable, and other relevant transactions such as inventory ...

Bookkeeping | Explanation | AccountingCoach

Double-entry bookkeeping, in accounting, is a system of bookkeeping so named because every entry to an account requires a corresponding and opposite entry to a different account. The double-entry has two equal and corresponding sides known as debit and credit .

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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.

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