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The purchasing journal would also record the transaction by
debiting inventory, crediting accounts payable and recording

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the date, invoice, terms, and vendor. Every entry in this journal includes a credit to accounts payable. The debit typically goes to inventory, but it can also go to other accounts like supplies.

What is a Purchases Journal? - Definition | Meaning | Example

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- Increases in liabilities, e.g. purchase of goods on credit, new loans obtained
- Increase in capital, e.g. introduce new capital into the entity

In chapter 2, we saw how transactions would affect the accounting equation \$ _____

Ledger Accounting and DoubleEntry Bookkeeping

Top 10 Examples of Journal Entry. Example of journal entry includes the purchase of machinery by the country where machinery account will be debited and the cash account will

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be credited.. The following journal entry examples in accounting provide an understanding of the most common type of journal entries used by the business enterprises in their day to day financial transactions.

Journal Entry Example | Top 10 Accounting Journal Entries ...
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