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8.9. Posting to the general ledger (lesson 2) **Accounting for Beginners #1 / Debits and Credits / Assets = Liabilities + Equity** Closing Entries Basic Journal Entry Examples 3 1 Introduction to Debits, Credits, Journal and Ledger General Journal and Ledgers - Ch. 2 Video 2 Journal Entries | Accounting | Rules of Debit and Credit. Chap 07: Posting From Special Journals TRICK for Preparing

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Chapter 7 Posting Journal Entries

In Chapter 6 you learned to analyze business transactions and enter those transactions in a general journal. In this chapter you will learn to post journal entries to the general ledger and to prepare a trial balance (Steps 4 and 5 in the accounting cycle illustrated in Figure 7-1). Posting is the process of transferring information

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enter the date of journal entry, put the description in the column blank, enter

journal letter and page number in the Post reference column, enter the debit amount, compute the new account balance, enter the account number in the general journal Post Reference column, & repeat for the credit part of the journal entry.

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- in the General Journal, enter the account number in the post ref column - write the date - year - month - day (till the month changes) - usually, the description is left blank - source document in the description (rare) - in the post ref column, write the general journal page number - ex. G17 - write the amount of debit or credit

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Posting Process: Posting: 1. Enter the date of journal entry, write the year and month on the left side of the date column. 2. Description column usually is left blank, unless a balance is posted. 3. In Post ref column, be sure to include G(page number), in order to refer back to

Chapter 7: Posting Journal Entries to General Ledger ...

Name: ____ Date: ____ Chapter 7:
Posting Journal Entries to General Ledger

Accounts In a manual accounting system, the accounts used by a business are kept on separate pages or cards. These pages or cards are kept together in a book or file called a ledger, which is often called a ____ _____. Account Numbers: 101 Cash In Bank Chart of Accounts for Roadrunner Delivery Service Balance Sheet ...

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CHAPTER 7 Posting Journal Entries to General Ledger Accounts What You'll Learn Describe the steps in the posting process. Post general journal entries. Prepare a trial balance. Locate and correct trial balance errors. Record correcting entries in the general journal. Define the accounting terms introduced

in this chapter. 1. 2. 3. 4. 5. 6.

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CHAPTER 7 Chapter Quiz Posting Journal Entries to General Ledger Accounts True or False Directions: Read each of the following statements to determine whether the statement is true or false Answer T F 1 The general ledger is the record of original entry T F 2 Posting ...

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1. enter the date of the journal entry in the Date column 2. the Description column is left blank, but can be used to write the source doc number 3. enter journal letter and page number in the Post Ref. column 4. enter the debit amount in the Debit column 5. compute the new account balance

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Chapter 7 – General Journal Entries 7-1
Effective Date: 9-1-19 INTRODUCTION
The following pages have examples of the types of general journal entries common to school districts and may not be all-inclusive. Although district accounting records may contain more detail than presented here, these entries only display state required