

Double-Entry Accounting Examples

Balance Sheet Accounts

Account	Debit	Credit
Assets (Cash)	\$500.00	
Assets (Cash)		\$300.00
Vendor Payable		\$450.00
Assets (Inventory)	\$450.00	

Income Statement Accounts

Account	Debit	Credit
Revenue (Sales)		\$500.00
Expenses (Utilities)	\$300.00	

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S. Dyer



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Bookkeeping Charles M. Van Cleve,2015-06-05 Excerpt from Principles of Double Entry Bookkeeping The purpose of this treatise as its title implies is to explain the principles which underlie the art of accounting by the double entry method It deals with the interpretation rather than the routine of bookkeeping and limits the discussion to the three essential forms the journal entry the ledger account and the balance sheet It does not propose any change in the routine but it does propose a decided change in the interpretation of accounts and in the method of reporting results What I claim for the book is that it solves the problem of placing double entry bookkeeping upon a rational basis and to the best of my knowledge and belief it presents the first and only solution of that problem It is one of the strangest things in the history of the arts and sciences that this great system of accounting which by reason of its compactness and convenience has come into almost universal use should have attained so high a degree of development on the practical side while on the theoretical side it is and always has been in a state of utter confusion As a rule the study of a useful art has a certain value as mental discipline the art of accounting is the one exception to the rule Aside from the so called occult sciences there is nothing which so tends to bewilder the mind and to dull the faculty of reason as the study of double entry bookkeeping in the form in which it is customary to present it About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books Find more at www.forgottenbooks.com This book is a reproduction of an important historical work Forgotten Books uses state of the art technology to digitally reconstruct the work preserving the original format whilst repairing imperfections present in the aged copy In rare cases an imperfection in the original such as a blemish or missing page may be replicated in our edition We do however repair the vast majority of imperfections successfully any imperfections that remain are intentionally left to preserve the state of such historical works

Introductory Accounting Double Entry Exercises (Expanded Edition) L. Castelluzzo,2018-11-12 This book provides the reader with an opportunity to practice the double entry system of accounting or bookkeeping It contains 40 cases which are each presented as a list of transactions for a full yearly cycle and then the reader can then prepare a full set of journal entries as well as a general ledger trial balance balance sheet income statement statement of retained earnings and cashflow statement The step by step solutions are provided as well so that the student will be able to pinpoint exactly where any errors may have been made The cases cover fictitious start up companies with revenues from services and sales as well as sales returns various expenses capital purchases depreciation shareholder investment and dividends unearned revenue prepaid expenses the year end closing entry to book the income statement accounts to retained earnings Each case also includes a business loan along with the loan amortization schedule which allows the student to practice posting journal entries for interest expense and loan repayments This book does not teach the theory but instead it is intended to allow students to practice what they have learned in their introductory accounting or introductory bookkeeping course

The Science of Double Entry Book-keeping, Simplified, Arranged and Methodized John Caldwell Colt,1838 **Double-entry Bookkeeping** ,1921 *Exposition of Double Entry Bookkeeping*

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