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The general journal is the journal of the

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company in which initial record keeping of all the transaction is done which are not recorded in any of the specialty journal maintained by the company like purchase journal, sales journal, Cash journal, etc. Whenever an event occurs, or a transaction happens, it records in a journal.

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Definition, Examples, Format

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A Journal entry is the first step of the accounting or book-keeping process. In this step, all the accounting transactions are recorded in general journal in a chronological order. The general journal is maintained essentially on the concept of double entry system of accounting, where

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The general journal sometimes referred to as the nominal journal, is a journal used to record transactions which do not belong in any of the other special journals such as the sales, purchases, cash receipts, and cash

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disbursement journals. The general journal is simply a list of journal entries in chronological order, and is used to save time, avoid cluttering the general ledger with too much detail, and to allow for segregation of duties.

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