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### Bank Accounting And Finance Journal

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### Bank Transaction Journal Entries | Double Entry Bookkeeping

An accounting journal is a detailed record of the financial transactions of the business. The transactions are listed in chronological order. Depending on the size and complexity of your business, a reference number can be assigned to each transaction.

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In general journal format the bank's entry is: (Trustworthy Bank's journal entry) As the entry shows, the bank's assets increase by the debit of \$100 and the bank's liabilities increase by the credit of \$100. The bank's detailed records show that Debris Disposal's checking account is the specific liability that increased.

### How Banks Handle Debits and Credits | AccountingCoach

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