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which is similar to a checking account register (in UK: cheque account, current account), except all entries are allocated among several categories of income and expense accounts. Separate account records are maintained for petty cash, accounts payable and receivable, and other relevant transactions such as inventory ...

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make entries to both of those ledger accounts. Turn to the Cash page of your ledger. In the left column (which is used for recording debits), write the date of the transaction, and then write the amount. In this example, the amount is \$500.

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