Journal Entries | Banking Transactions (Part-1)

Recording of Banking Transactions:

All businesses make many transactions with the bank in their day-to-day activities. Journal Entries related to banking transactions are as follows:

1. When cash is deposited in the bank:

Journal Entry:

Darte	Particulars		LF	Amount(Dr.)	Amount(Cr.)
	Bank A/c	Dr.		XXXX	
	To Cash A/c				DOOOK
	(Being cash deposited at the bank)				

Example: Cash is deposited in the bank ₹10,000.

Solution:

Date	Particulars		LF	Amount(Dr.)	Amount(Cr.)
	Bank A/c To Cash A/c	Dr.		10,000	10.000
	(Being cash deposited at the bank)				

2. When cash is withdrawn from the bank:

Journal Entry:

Date	Particulars		LF	Amount(Dr.)	Amount(Cr.)
	Cash A/c	Dr.		300000	
	To Bank A/c				3000K
	(Being cash withdrawn from the bank)				

Example: Cash is withdrawn from the bank ₹2,000.

Solution:

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Canada. Commissioners of Inquiry into Montreal Provident and Savings Bank

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Table of Contents Zions Bank Journal Entries

- 1. Understanding the eBook Zions Bank Journal Entries
 - The Rise of Digital Reading Zions Bank Journal Entries
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Zions Bank Journal Entries
 - Exploring Different Genres
 - o Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Zions Bank Journal Entries
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Zions Bank Journal Entries
 - Personalized Recommendations
 - Zions Bank Journal Entries User Reviews and Ratings
 - Zions Bank Journal Entries and Bestseller Lists
- 5. Accessing Zions Bank Journal Entries Free and Paid eBooks
 - Zions Bank Journal Entries Public Domain eBooks

- Zions Bank Journal Entries eBook Subscription Services
- Zions Bank Journal Entries Budget-Friendly Options
- 6. Navigating Zions Bank Journal Entries eBook Formats
 - ∘ ePub, PDF, MOBI, and More
 - Zions Bank Journal Entries Compatibility with Devices
 - Zions Bank Journal Entries Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Zions Bank Journal Entries
 - Highlighting and Note-Taking Zions Bank Journal Entries
 - Interactive Elements Zions Bank Journal Entries
- 8. Staying Engaged with Zions Bank Journal Entries
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Zions Bank Journal Entries
- 9. Balancing eBooks and Physical Books Zions Bank Journal Entries
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Zions Bank Journal Entries
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Zions Bank Journal Entries
 - $\circ\,$ Setting Reading Goals Zions Bank Journal Entries
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Zions Bank Journal Entries
 - Fact-Checking eBook Content of Zions Bank Journal Entries
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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