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entry bookkeeping is the cash book, which  
is similar to a checking account register

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(in UK: cheque account, current account),  
except all entries are allocated among  
several categories of income and expense  
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This journal entry affects 2 accounts (Cash and Accounts Receivable), so you must make entries to both of those ledger accounts. Turn to the Cash page of your ledger. In the left column (which is used

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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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